GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

OFFICE MEMORANDUM

No. 22521 /F., Bhubaneswar, dated 1st August, 2014
FIN-WM-CMS-0001-12

Sub:- Guidelines for timely spending of budgetary grants through implementation of Cash Management System in the selected Departments through Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in the Financial Year 2014-15.

Pursuant to the provisions of sub-section (1-a) of Section 8 of the Odisha Fiscal Responsibility & Budget Management Act, the State Government do hereby lay down the following Guidelines for timely spending of budgetary grants through the **Cash Management System** in 2014-15. It is formulated on the lines of modified exchequer control based expenditure management and restrictions on expenditure during the last quarter of the financial year, being implemented in the Ministries of Government of India.

Objectives of the Cash Management System

2. The **Cash Management System** has the following objectives:-

i. Even pacing of expenditure within the financial year.

ii. Reduce rush of expenditure during the last quarter especially in the last month of the financial year.

iii. Front loading of expenditure in the 1st three quarters of the financial year so that corrective measures can be taken in the mid year to achieve the fiscal objectives.

iv. Curb the tendency of parking of funds outside Government Account.

v. Effective monitoring of the expenditure pattern.

vi. Improve the quality of expenditure.

vii. Better Ways & Means Management.

Scope of the Cash Management System

3. The system was initially adopted in respect of the 10 Demand for Grants administrated by large spending Departments during the financial year 2010-11 and extended to 5 more Departments during 2011-12. It was further extended to 3 more Demands for Grants in 2012-13. All these 18 Departments will also continue to remain under the purview of Cash Management System in 2014-15. The list of these 18 Departments and the Demand for Grants is furnished in **Annexure-I**.

4. The broad features of the Cash Management System is indicated hereafter:-

(i) Guidelines for spending of budgetary grants through the **Cash Management System out of the Vote On Account Budget for the year 2014-15 i.e from April to July 2014 was issued vide Finance Department O.M No – 13081/F dated 11.04.2014** wherein the indicative Quarterly Expenditure Allocation (QEA) for the first Quarter and Monthly Expenditure Plan (MEP) for the month of July for State Plan, Central Plan, Centrally Sponsored Plan and Non-Plan in respect of each Demand for Grant was worked out and communicated. Some Administrative Departments have subsequently modified their QEA and MEP with concurrence of Finance Department.

Re-fixation of QEA & MEP as per Annual Budget allocation

(ii) The provision under different schemes in State Plan, Central Plan, Centrally Sponsored Plan and Non-Plan etc has been substantially increased in the Budget Estimates for 2014-15 which necessitates re-fixation of the Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) pertaining to all the four Quarters. Accordingly , the Quarterly Expenditure Allocation (QEA) for State Plan, Central Plan, Centrally Sponsored Plan and Non-Plan is worked out in respect of each Demand for Grant and indicated in ***Annexure-II(A)&(B)*.** The Monthly Expenditure Plan may be worked on the basis of the Quarterly Expenditure Allocation by the concerned Department in the format at ***Annexure-III*** in accordance with the broad principles indicated in para 6 and 10.

(iii) The minimum level of expenditure up to the 3rd quarter i.e 60% of the gross provision made in the B.E for 2014-15, not only under Non Plan, State Plan, CP & CSP taken together and but also under State Plan alone under the Cash Management System is non-negotiable. Besides, the Works, H&UD, Water Resources, Rural Development, Agriculture, and Forest & Environment Departments are required to incur expenditure to the extent of 25%, 15% and 20% of the Gross provision in the B.E in the 1st , 2nd and 3rd Quarter respectively , taking into consideration their working season. Failure to reach the prescribed level of expenditure up to the end of 3rd Quarter i.e. 60% of the gross provision made in the B.E for 2014-15, not only under Non Plan, State Plan, CP & CSP taken together and but also under State Plan alone, will result in resumption of the shortfall by Finance Department.

(iv) The limit of expenditure indicated in ***Annexure-II (A)&(B)*** for the first three quarters is the minimum; however, the Administrative Departments are free to enhance the MEP & QEA of first three quarters for their respective Departments. **The Administrative Departments may modify the MEP & QEA of first three quarters taking into consideration the actual expenditure made in the 1st Quarter with concurrence of Finance Department. While doing so the minimum level of expenditure 60% of the gross provision made in the B.E for 2014-15 up to the 3rd quarter , not only under Non Plan, State Plan, CP & CSP taken together and but also under State Plan should be ensured .**

(v) The limit of expenditure mentioned in ***Annexure-II(A)&(B)*** for the fourth quarter and monthly expenditure for the month of March is the uppermost ceiling which should not to be exceeded in any case.

QEA

5. The Quarterly Expenditure Allocation (QEA) should not be modified by the Administrative Departments without prior approval of Finance Department in Ways & Means Branch. **QEA for all the four quarters is furnished in *Annexure - II (A) & (B)* for all the 18 Demand for Grants which may be modified, if necessary, by the Administrative Departments in accordance with their work plans/programme implementation schedule within the minimum limits for 1st three Quarters indicated in *Annexure-II (A) & (B)* and the following broad parameters and submitted to Finance Department by 31.08.2014 for approval.**

Features of the Cash Management System

6. (i) Monthly Expenditure Plan (MEP) of each Department is to be fixed on the following lines:-

(a) MEP for the month of March shall not exceed 15% of the Budgeted Provision (Budget Estimate).

(b) MEP for the month of January to March may be so fixed that the QEA for the last quarter **shall not exceed 40% of the overall Budgeted Provision (Budget Estimate) and 40% under State Plan Provision (Budget Estimate)**.

(ii) (a) The Administrative Departments are authorized to sanction expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes up to the limit of QEA indicated in ***Annexure-II(A) & (B)*** including expenditure for grants and subsidies.

(b) The Administrative Departments are to fix the QEA and MEP of Controlling Officers based on the QEA and MEP for the Demand for Grant and the Controlling Officers in turn may ask the DDOs to spend the provision in accordance with their own QEA and MEP.

(iii) Restructured 66 CSS - In case of the restructured 66 CSS now forming part of State Plan, the Administrative Departments can sanction expenditure up to the limit of QEA indicated in ***Annexure-II(A) & (B)***

subject to the stipulations of Para-10 of Finance Department Circular No- 22456/F dated 01.08.2014 on '**Regulation of Expenditure out of the Annual Budget for the year 2014-15', the extracts of which are given below.**

> *" …………………….. The Administrative Departments are therefore required to limit the expenditure under different CSS, commensurate with the availability of Central Share as per the allocation of funds made by Government of India/Planning Commission and the corresponding State Share due as per the financing pattern of the scheme. ………………………………….. . Expenditure without availability of central assistance would require prior concurrence of Finance Department …………….. . ……….. However in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component in anticipation of receipt of Central Assistance up to 31.12.2014 without concurrence of Finance Department………………………..".*

For further detail Para-10 of Finance Department Circular No-22456/F dated 01.08.2014 may be referred to.

(iv) Central Plan and Centrally Sponsored Plan Schemes:

(a) In case of Central Plan and Centrally Sponsored Plan Schemes, funds should be released only on receipt of Central Assistance. **However in case of continuing schemes, the Administrative Departments** can incur expenditure on the **salary component** in anticipation of receipt of Central Assistance up to **31.12.2014** without concurrence of Finance Department.

(b) In case Government of India have not made any provision for any Central Plan or Centrally Sponsored Plan Schemes which was in operation during the previous year, no further expenditure should be incurred in such scheme nor any liability be created for that scheme.

(v) In case of EAPs in the pipe line, expenditure should be incurred only if agreement with the Donor Agency has been signed and the date of effect of the agreement has been notified.

(vi) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan to PSUs and Co-operatives, **in one go by 30.09.2014** and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account. Similarly, sanction of Grant-in-Aid and Subsidy to PSUs and Co-operatives shall be made by the Administrative

Departments subject to adjustment of outstanding Government dues and opening of Escrow Account.

(vii) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would require prior approval of Finance Department/ Planning & Coordination Department as the case may be.

(viii) Works Expenditure against Budget provision, N.H. Credit and Deposits based on budgetary allotment and accounts of the Division/ Project would continue to be routed through Works Expenditure module of iOTMS and regulated by Finance Department Circular No. 28777(6)/F dated 24.06.2011. **The Controlling Officers are advised to distribute allotment in respect of works expenditure to the Divisions/Projects, through Works Expenditure module the Odisha Treasury Portal.**

(ix) Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule- 17 (d) of the Delegation of Financial Powers Rules,1978 as amended from time to time.

(x) Guidelines for utilization of provisions made for different works under plan schemes of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings has been issued separately vide Finance Department O.M No. 15744/F dated 05.04.2012 which should be followed scrupulously **for release of the budgetary allocation for these works .**

(xi) If, any provision in the B.E. is surrendered in one Demand and equivalent additional provision is taken in another Demand in the Supplementary Statement of Expenditure, then the budgeted provision will be deemed to have been reduced to that extent and the MEP & QEA are to be modified accordingly.

7. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects / schemes are to be revised :

Guidelines have been issued in Finance Department O.M. No.Codes-27/2011-1068/F., dated 10.01.2013 and Rule-17-A of the Delegation of Financial Power Rules, 1978 for appraisal and approval of new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/ schemes are to be revised. **Sanction of expenditure for these schemes/services can only be made after completion of the process of appraisal and approval by competent authority within the limit prescribed in paragraph-6.**

8. The limits indicated in the QEA and MEP is calculated at the Demand for Grant level as a whole allowing inter-se variations between months within a quarter and across the sectors i.e., Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan within the broad parameters indicated in Para-6 and Para-11. The Administrative Departments and the Controlling Officers should distribute allotment under each sector among the DDOs broadly in accordance with the QEA and MEP for the entire year.

9. Savings if any, under the QEA would not be allowed to be carried over to the next quarter. However, the Administrative Departments requiring modification of MEP, which affects QEA, should obtain concurrence of Finance Department in Ways & Means Branch but they would be free to adjust the spill over of MEP in the next month if it is not inconsistent with QEA.

10. In case Finance Department in Ways & Means Branch do not consider the request for modification of MEP and QEA within 15 days it will be deemed to have been granted.

11. (i) The Ways & Means Branch of Finance Department are to monitor Grant-wise & Controlling Officer-wise Expenditure for each quarter.

(ii) After receipt of Grant-wise & Controlling Officer-wise Expenditure for the month of December, Ways & Means Branch of Finance Department will calculate the progressive expenditure up to December under each Demand for Grant.

(iii) At the end of 3rd quarter, the following expenditure targets have to be met by the Departments concerned:

(a) the aggregate expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan should reach the minimum level of 60% of the Budget provision; and

(b) expenditure under State Plan should also reach the minimum level of 60% of the Budget provision.

If any of the above two conditions are not fulfilled by any Department, then the concerned Department would be required to surrender the provision equal to the amount of shortfall in expenditure from the prescribed minimum level.

Illustration *: (A) If the expenditure of a Department covered under the Cash Management System falls short of 60% of overall Budget provision by Rs.'X' but exceeds 60% under State Plan, then Rs.'X' is to be surrendered by that Department.*

(B) If the expenditure of a Department covered under Cash Management System exceeds 60% of the overall Budget provision but falls short of 60% of Budget provision under State Plan by Rs.'Y' then the concerned Department will have to surrender Rs.'Y' under State Plan.

(C) If the expenditure of a Department covered under the Cash Management System falls short of 60% of the overall Budget provision by Rs.'X' and 60% of the Budget provision under State Plan by Rs.'Y' then the concerned Department will have to surrender Rs.'Y' under State Plan and Rs. ('X' - 'Y') from the overall Budget provision. Where Rs.'X' is less than Rs.'Y' then only Rs.'Y' is to be surrendered under State Plan.

(iv) The Administrative Departments and the Controlling Officers need to reconcile the expenditure reported by the Accountant General (A&E) up to the month of December and surrender the provision equal to the differential between the progressive expenditure and 60% of the Budget Provision as indicated in the Illustration above.

(v) Surrender of the provision should be made through the Budget interface module of iOTMS and the surrender relating to works expenditure is to be made through Works Expenditure module of iOTMS.

12. The Monthly Expenditure Plan and Quarterly Expenditure Allocations may be made in gross terms.

13. The Integrated Orissa Treasury Management System (iOTMS) has been so enabled that it will not admit expenditure in excess of 40% of Budget Provision during the last quarter and 15% in the month of March under any Demand for Grant under the Cash Management System.

14. Funds should not be drawn from the Treasury/Bank without immediate requirement for payment. As such no drawal should be made to make advance payments except in terms of valid agreements in order to meet the monthly/quarterly expenditure targets.

15. **(i)** As envisaged under SR 242 of O.T.C. Vol-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Further, the system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F dated 26.7.2012 with the objective to prevent parking of funds in bank accounts by the DDOs. However, instances have come to the notice of Government that money drawn by the D.D.Os is lying unutilized in the account of DDOs and other officers without concurrence of Finance Department for indefinite period.

(ii) It is therefore, once again reiterated that money should not be drawn from the treasury unless it is required for immediate disbursement. Verification of un-utilised funds will be conducted through the Internal Audit Wing of the Departments and Efficiency Audit Wing of Finance Department. The DDOs would be required to record a certificate at the time of drawl of salary bill each month beginning with the salary bill for August 2014 payable in September 2014 indicating the cash balance in hand and bank account in the following format:

"Certified that out of the money drawn in shape of cash/bank draft/cheque through bills presented during the previous months, there a balance of Rs……………. in hand and a balance of Rs…………. is lying in bank account except the money drawn in A.C bills".

(iii) Thereafter, if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be personally liable for recovery from his personal entitlements including his retirement benefits and he shall be liable for disciplinary action under Rule – 15 of the OCS (CC & A) Rules, 1962.

16. Sanction of funds out of Budgetary Provision would be regulated in terms of the provisions of the preceding paragraphs.

17. The gross provision in the respective Demand for Grant and minimum indicative limit of quarterly expenditure allocation for all the four quarters of 2014-15 is furnished at **Annexure-II*(A)&(B)*** for guidance. The Administrative Departments are free to enhance the MEP & QEA of first three quarters for their respective Departments in accordance with the instructions contained in the preceding paragraphs and furnish the same to Finance Department by 31.8.2014.

The Administrative Departments concerned should issue suitable instructions to the Controlling Officers to implement the **Cash Management System** and help improve the public expenditure management.

By order of Governor

1/8/2014

Additional Chief Secretary to Government

Memo No. 22522/F., Dt.01.08.2014

Copy forwarded to the Private Secretary to Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

ndas 01/08/2014

Deputy Secretary to Government

Memo No.22523/F., Dt.01.08.2014

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Agriculture Production Commissioner/ Additional Chief Secretary , Finance Department for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Agriculture Production Commissioner/ Additional Chief Secretary, Finance Department.

ndas 01/08/2014

Deputy Secretary to Government

Memo No.22524/F., Dt.01.08.2014

Copy forwarded to the Principal Secretaries / Commissioner-cum-Secretaries / Secretaries to Government of (Works, School & Mass Education, ST & SC Development, Health & Family Welfare, Housing & Urban Development, Panchayati Raj, Industries, Water Resources, Forest & Environment, Agriculture, Rural Development, Energy, Handloom, Textile & Handicrafts, Fisheries & Animal Resources Development, Women & Child Development, Higher Education, ETET and MSME) Departments for kind information & necessary action.

ndas 01/08/2014

Deputy Secretary to Government

Memo No.22525/F., Dt.01.08.2014

Copy forwarded to All Officers of Finance Department/All Branches of Finance Department for information and necessary action.

ndas 01/08/2014

Deputy Secretary to Government

Memo No.22526/F., Dt.01.08.2014

Copy forwarded to Director of Treasuries and Inspection, Orissa, Bhubaneswar for information and necessary action.

ndas 01/08/2014

Deputy Secretary to Government

Memo No.22527/F., Dt.01.08.2014

Copy forwarded to the Portal Head, IT Centre, Secretariat, Odisha for information.

He is requested to host this Office Memorandum in the Finance Department website (www.odisha.gov.in./finance) for general information.

ndas 01/08/2014

Deputy Secretary to Government

ANNEXURE – I

Sl. No.	Demand No.	Name of the Department
1	07	Works
2	10	School & Mass Education
3	11	ST & SC Development
4	12	Health & Family Welfare
5	13	Housing & Urban Development
6	17	Panchayati Raj
7	19	Industries
8	20	Water Resources
9	22	Forest & Environment
10	23	Agriculture
11	28	Rural Development
12	30	Energy
13	31	Handloom, Textile & Handicrafts
14	33	Fisheries & Animal Resources Development
15	36	Women & Child Development
16	38	Higher Education
17	39	Employment and Technical Education & Training
18	40	Micro, Small and Medium Enterprises

ANNEXURE-II (A)

DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS IN THE CASH MANAGEMENT SYSTEM DURING 2014-15.

(Rs.in Crore)

GROSS BUDGET PROVISION							FIRST QR. (15% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2014-15					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2014				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
10	S&M Edn.	5369.19	3982.93	0.00	0.00	9352.12	805.38	597.44	0.00	0.00	1402.82
11	ST & SC Dev.	794.83	1510.23	149.98	1.25	2456.29	119.22	226.53	22.50	0.19	368.44
12	H & FW	1555.90	2083.62	282.19	1.02	3922.73	233.39	312.54	42.33	0.15	588.41
17	PR	1700.91	5132.13	0.06	1.13	6834.23	255.14	769.82	0.01	0.17	1025.13
19	Industries	2.59	16.28	0.00	0.00	18.87	0.39	2.44	0.00	0.00	2.83
30	Energy	16.43	1266.75	0.00	0.00	1283.18	2.46	190.01	0.00	0.00	192.48
31	Handl, Tex & HC	47.14	99.63	0.00	0.00	146.77	7.07	14.94	0.00	0.00	22.02
33	F & ARD	264.25	221.09	39.74	0.00	525.08	39.64	33.16	5.96	0.00	78.76
36	W & CD	384.82	4281.84	0.00	0.00	4666.66	57.72	642.28	0.00	0.00	700.00
38	Higher Edn.	1196.09	1006.38	0.45	0.00	2202.92	179.41	150.96	0.07	0.00	330.44
39	E & TE & T	135.14	377.87	0.80	0.17	513.98	20.27	56.68	0.12	0.03	77.10
40	MSME	48.86	47.93	0.00	0.05	96.84	7.33	7.19	0.00	0.01	14.53
TOTAL		11516.15	20026.68	473.22	3.62	32019.67	1727.42	3004.00	70.98	0.54	4802.95

GROSS BUDGET PROVISION							SECOND QR. (15% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2014-15					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from July to September, 2014				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
10	S&M Edn.	5369.19	3982.93	0.00	0.00	9352.12	805.38	597.44	0.00	0.00	1402.82
11	ST & SC Dev.	794.83	1510.23	149.98	1.25	2456.29	119.22	226.53	22.50	0.19	368.44
12	H & FW	1555.90	2083.62	282.19	1.02	3922.73	233.39	312.54	42.33	0.15	588.41
17	PR	1700.91	5132.13	0.06	1.13	6834.23	255.14	769.82	0.01	0.17	1025.13
19	Industries	2.59	16.28	0.00	0.00	18.87	0.39	2.44	0.00	0.00	2.83
30	Energy	16.43	1266.75	0.00	0.00	1283.18	2.46	190.01	0.00	0.00	192.48
31	Handl, Tex & HC	47.14	99.63	0.00	0.00	146.77	7.07	14.94	0.00	0.00	22.02
33	F & ARD	264.25	221.09	39.74	0.00	525.08	39.64	33.16	5.96	0.00	78.76
36	W & CD	384.82	4281.84	0.00	0.00	4666.66	57.72	642.28	0.00	0.00	700.00
38	Higher Edn.	1196.09	1006.38	0.45	0.00	2202.92	179.41	150.96	0.07	0.00	330.44
39	E & TE & T	135.14	377.87	0.80	0.17	513.98	20.27	56.68	0.12	0.03	77.10
40	MSME	48.86	47.93	0.00	0.05	96.84	7.33	7.19	0.00	0.01	14.53
TOTAL		11516.15	20026.68	473.22	3.62	32019.67	1727.42	3004.00	70.98	0.54	4802.95

Note – Variations if any, in the figures shown in the Statement and the Budget document are due to rounding off.

ANNEXURE-II (A)
DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS IN THE CASH MANAGEMENT SYSTEM DURING 2014-15.

(Rs. in Crore)

GROSS BUDGET PROVISION							THIRD QR. (30% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2014-15					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from October to December, 2014				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
10	S&M Edn.	5369.19	3982.93	0.00	0.00	**9352.12**	1610.76	1194.88	0.00	0.00	**2805.64**
11	ST & SC Dev.	794.83	1510.23	149.98	1.25	**2456.29**	238.45	453.07	44.99	0.38	**736.89**
12	H & FW	1555.90	2083.62	282.19	1.02	**3922.73**	466.77	625.09	84.66	0.31	**1176.82**
17	PR	1700.91	5132.13	0.06	1.13	**6834.23**	510.27	1539.64	0.02	0.34	**2050.27**
19	Industries	2.59	16.28	0.00	0.00	**18.87**	0.78	4.88	0.00	0.00	**5.66**
30	Energy	16.43	1266.75	0.00	0.00	**1283.18**	4.93	380.03	0.00	0.00	**384.95**
31	Handl, Tex & HC	47.14	99.63	0.00	0.00	**146.77**	14.14	29.89	0.00	0.00	**44.03**
33	F & ARD	264.25	221.09	39.74	0.00	**525.08**	79.28	66.33	11.92	0.00	**157.52**
36	W & CD	384.82	4281.84	0.00	0.00	**4666.66**	115.45	1284.55	0.00	0.00	**1400.00**
38	Higher Edn.	1196.09	1006.38	0.45	0.00	**2202.92**	358.83	301.91	0.14	0.00	**660.88**
39	E & TE & T	135.14	377.87	0.80	0.17	**513.98**	40.54	113.36	0.24	0.05	**154.19**
40	MSME	48.86	47.93	0.00	0.05	**96.84**	14.66	14.38	0.00	0.02	**29.05**
TOTAL		**11516.15**	**20026.68**	**473.22**	**3.62**	**32019.67**	**3454.85**	**6008.00**	**141.97**	**1.09**	**9605.90**

GROSS BUDGET PROVISION							FOURTH QR. (40% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2014-15					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from January to March, 2015				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
10	S&M Edn.	5369.19	3982.93	0.00	0.00	**9352.12**	2147.68	1593.17	0.00	0.00	**3740.85**
11	ST & SC Dev.	794.83	1510.23	149.98	1.25	**2456.29**	317.93	604.09	59.99	0.50	**982.52**
12	H & FW	1555.90	2083.62	282.19	1.02	**3922.73**	622.36	833.45	112.88	0.41	**1569.09**
17	PR	1700.91	5132.13	0.06	1.13	**6834.23**	680.36	2052.85	0.02	0.45	**2733.69**
19	Industries	2.59	16.28	0.00	0.00	**18.87**	1.04	6.51	0.00	0.00	**7.55**
30	Energy	16.43	1266.75	0.00	0.00	**1283.18**	6.57	506.70	0.00	0.00	**513.27**
31	Handl, Tex & HC	47.14	99.63	0.00	0.00	**146.77**	18.86	39.85	0.00	0.00	**58.71**
33	F & ARD	264.25	221.09	39.74	0.00	**525.08**	105.70	88.44	15.90	0.00	**210.03**
36	W & CD	384.82	4281.84	0.00	0.00	**4666.66**	153.93	1712.74	0.00	0.00	**1866.66**
38	Higher Edn.	1196.09	1006.38	0.45	0.00	**2202.92**	478.44	402.55	0.18	0.00	**881.17**
39	E & TE & T	135.14	377.87	0.80	0.17	**513.98**	54.06	151.15	0.32	0.07	**205.59**
40	MSME	48.86	47.93	0.00	0.05	**96.84**	19.54	19.17	0.00	0.02	**38.74**
TOTAL		**11516.15**	**20026.68**	**473.22**	**3.62**	**32019.67**	**4606.46**	**8010.67**	**189.29**	**1.45**	**12807.87**

Note – Variations if any, in the figures shown in this document and the Budget document are due to rounding off.

ANNEXURE-II (B)

DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2014-15.

(Rs. in Crore)

GROSS BUDGET PROVISION							1ST. QR. (25% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2014-15					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2014				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
7	Works	1519.49	2366.52	1.00	0.00	**3887.01**	379.87	591.63	0.25	0.00	**971.75**
13	H & UD	1242.33	1783.53	12.79	0.00	**3038.65**	310.58	445.88	3.20	0.00	**759.66**
20	WR	1171.89	3939.88	0.00	0.00	**5111.77**	292.97	984.97	0.00	0.00	**1277.94**
22	Forest & Env.	385.03	308.18	25.00	0.00	**718.21**	96.26	77.05	6.25	0.00	**179.55**
23	Agriculture	500.07	2234.92	0.00	0.00	**2734.99**	125.02	558.73	0.00	0.00	**683.75**
28	RD	1147.76	3531.68	0.00	0.00	**4679.44**	286.94	882.92	0.00	0.00	**1169.86**
TOTAL		**5966.57**	**14164.71**	**38.79**	**0.00**	**20170.07**	**1491.64**	**3541.18**	**9.70**	**0.00**	**5042.52**

GROSS BUDGET PROVISION							2ND. QR. (15% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2014-15					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from July to September, 2014				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
7	Works	1519.49	2366.52	1.00	0.00	**3887.01**	227.92	354.98	0.15	0.00	**583.05**
13	H & UD	1242.33	1783.53	12.79	0.00	**3038.65**	186.35	267.53	1.92	0.00	**455.80**
20	WR	1171.89	3939.88	0.00	0.00	**5111.77**	175.78	590.98	0.00	0.00	**766.77**
22	Forest & Env.	385.03	308.18	25.00	0.00	**718.21**	57.75	46.23	3.75	0.00	**107.73**
23	Agriculture	500.07	2234.92	0.00	0.00	**2734.99**	75.01	335.24	0.00	0.00	**410.25**
28	RD	1147.76	3531.68	0.00	0.00	**4679.44**	172.16	529.75	0.00	0.00	**701.92**
TOTAL		**5966.57**	**14164.71**	**38.79**	**0.00**	**20170.07**	**894.99**	**2124.71**	**5.82**	**0.00**	**3025.51**

Note – Variations if any, in the figures shown in this document and the Budget document are due to rounding off.

ANNEXURE-II (B)

DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2014-15.

(Rs. in Crore)

GROSS BUDGET PROVISION							3RD. QR. (20% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2014-15					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from October to December, 2014				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
7	Works	1519.49	2366.52	1.00	0.00	**3887.01**	303.90	473.30	0.20	0.00	**777.40**
13	H & UD	1242.33	1783.53	12.79	0.00	**3038.65**	248.47	356.71	2.56	0.00	**607.73**
20	WR	1171.89	3939.88	0.00	0.00	**5111.77**	234.38	787.98	0.00	0.00	**1022.35**
22	Forest & Env.	385.03	308.18	25.00	0.00	**718.21**	77.01	61.64	5.00	0.00	**143.64**
23	Agriculture	500.07	2234.92	0.00	0.00	**2734.99**	100.01	446.98	0.00	0.00	**547.00**
28	RD	1147.76	3531.68	0.00	0.00	**4679.44**	229.55	706.34	0.00	0.00	**935.89**
TOTAL		**5966.57**	**14164.71**	**38.79**	**0.00**	**20170.07**	**1193.31**	**2832.94**	**7.76**	**0.00**	**4034.01**

GROSS BUDGET PROVISION							4TH. QR. (40% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2014-15					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from January to March, 2015				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
7	Works	1519.49	2366.52	1.00	0.00	**3887.01**	607.80	946.61	0.40	0.00	**1554.80**
13	H & UD	1242.33	1783.53	12.79	0.00	**3038.65**	496.93	713.41	5.12	0.00	**1215.46**
20	WR	1171.89	3939.88	0.00	0.00	**5111.77**	468.76	1575.95	0.00	0.00	**2044.71**
22	Forest & Env.	385.03	308.18	25.00	0.00	**718.21**	154.01	123.27	10.00	0.00	**287.28**
23	Agriculture	500.07	2234.92	0.00	0.00	**2734.99**	200.03	893.97	0.00	0.00	**1094.00**
28	RD	1147.76	3531.68	0.00	0.00	**4679.44**	459.10	1412.67	0.00	0.00	**1871.78**
TOTAL		**5966.57**	**14164.71**	**38.79**	**0.00**	**20170.07**	**2386.63**	**5665.88**	**15.52**	**0.00**	**8068.03**

Note – Variations if any, in the figures shown in this document and the Budget document are due to rounding off.

ANNEXURE – III

Monthly Expenditure Plan for the Financial Year 2014-15

(Budget Estimate)

(Rs. in Crore)

Month	Non-Plan	State Plan	Central Plan	Centrally Sponsored Plan
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				