

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

No. 16123 /F., Bhubaneswar, date: 1<sup>st</sup> June, 2016  
FIN-WM-CMS-0001-15

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 2016-17.**

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 2016-17. 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.

**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 1<sup>st</sup> 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.

**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. A new Department i.e.

Objectives  
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Scope of  
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'Department of Social Security and Empowerment of Persons with Disabilities' has been carved out of W & CD Department which is now included in the Cash Management System. The list of these 19 Departments and the Demand for Grants is furnished in Annexure-I

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

(i) In respect of each Demand for Grant, Quarterly Expenditure Allocation (QEA) for State Plan including Centrally Sponsored Schemes (CSS), Central Plan, Centrally sponsored Plan and Non-Plan is worked out and indicated in **Annexure-II (A) & (B)**.

(ii) **The minimum level of expenditure up to the 3rd quarter i.e. 60% of the gross provision made in the Budget Estimate for 2016-17, not only under Non Plan, State Plan including Centrally Sponsored Schemes (CSS), Central Plan, & Centrally Sponsored Plan taken together and but also under State Plan including Centrally Sponsored Schemes (CSS) alone under Cash Management System is non-negotiable. Besides, the Works, Housing & Urban Development, Water Resources, Rural Development, Forest & environment Departments and Department of Agriculture & Farmers' Empowerment, are required to incur expenditure to the extent of 25%, 15% and 20% of the Gross provision in the Budget Estimate 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 Budget estimate for 2016-17, not only under Non Plan, State Plan including Centrally Sponsored Schemes (CSS), Central Plan, & Centrally Sponsored Plan taken together and but also under State Plan including Centrally Sponsored Schemes (CSS) alone, will result in resumption of the shortfall by Finance Department.**

(iii) 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.**

(iv) **The Monthly Expenditure Plan (MEP)** may be worked on the basis of the Quarterly Expenditure for the Allocation by the concerned

Department in the format at **Annexure-III** in accordance with the broad principles indicated in **para 6 and 11**.

(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.

**5.** The Quarterly Expenditure Allocation (QEA) should not be modified by the Administrative Departments without prior approval of Finance Department in Ways & Means Branch. **The QEA for all the four quarters is furnished in Annexure - II (A) & (B) for all the 19 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 1<sup>st</sup> three Quarters indicated in Annexure-II (A) & (B) and the following broad parameters and submitted to Finance Department by 16.06.2016 for approval.**

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

(a) **Central Plan and Centrally Sponsored Scheme (CSS) and Centrally Sponsored Plan Schemes: Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2016-17. However, in case of urgent necessity for release of funds for continuing schemes.** The Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2016-17 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two

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quarters of the financial year in respect of continuing Central Plan, Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Departments. Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component in anticipation of receipt of Central Assistance upto 31.12.2016 without concurrence of Finance Department. On receipt of Central Assistance it will be first adjusted towards the advance release made by the State Government.

**(b)** 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 agreement has been notified.

**(c)** 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/Grant in Aid /Subsidy to PSUs and Co-operatives, in one go, by June, 2016 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

**(d)** Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/ Planning & Convergence Department as the case may be.

**(e)** If, any provision in the Budget Estimate 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.

**(f)** 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.**

**(g)** **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.**

**(h)** 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.**

**(iii)** 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.

**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, including Centrally Sponsored Schemes (CSS), 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 including Centrally Sponsored Schemes (CSS), Central Plan and Centrally Sponsored Plan should reach the minimum level of 60% of the Budget provision; and

**(b)** expenditure under State Plan including Centrally sponsored Schemes (CSS) 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 including Centrally Sponsored Schemes(CSS) 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 including Centrally Sponsored Schemes (CSS) 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 work 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. 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 of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. Instances have come to the notice of Government that money drawn by the D.D.Os is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, instructions have been issued vide Finance Department letter No. 11090/F; dated 31.03. 2016 that the DDOs must record a certificate on the body of the bills presented after 31<sup>st</sup> March, 2016 as follows:

" the money drawn in cash/bank drafts upto the period 31.03.2016 has been disbursed by now except Rs.\_\_\_\_\_which would be disbursed by 30.04.2016 at the latest".

**(ii)** Similarly, while presenting the pay bill for April, 2016 to be paid on or after 01.05.2016, the D.D.O. must record a certificate that :

"all money drawn in cash /bank draft upto the period 31.03.2016 have been fully disbursed and no amount is lying un-disbursed with him."

**(iii)** While presenting the pay bill for the month May, 2016 onwards, the D.D.O. must record a certificate to the effect that :

"the money drawn in shape of cash/bank draft through the bills presented during the previous months has been disbursed except the money drawn in A.C. bills and the amount now proposed for withdrawal in this bill in shape of Cash/Bank draft shall be disbursed with a period of 15 days from the date of actual drawal from the Bank/Treasury."

**(iv)** While scrutinizing the bills to be presented during 2016-17, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

**(v)** It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain undisbursed for a long period, which seriously affects the Ways & Means position of the State. Instructions have been issued via Finance Department letter No.11090/F; dated 31.03.2016 that the **DDOs shall furnish a cash balance report as on 30.04.2016 in the prescribed proforma to the collector of the District by 07.05.2016. The Collector in turn will report directly to Finance Department (Ways & Means Branch) by 20.05.2016, the name of DDOs who have drawn money upto 31st March, 2016 but have not disbursed it by 30.04.2016. A copy of such report should also be endorsed to the concerned Heads of Department.**

**(vi)** Instructions issued vide F.D. letter No.27397(425)/F, dt. 25.06.92 and Memo No. 53931(442)/F, dt.19.12.1992 regarding restrictions on heavy withdrawal of money at a time and its retention in un-authorized Bank accounts must also be strictly followed. **It has been reiterated in Finance Department Circular No. 32215/F; dated 21.11.2014 that if any such**



**instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule-15 of the OCS (CC&A) Rules, 1962.** As per instructions issued vide Finance Department Circular No. 32215/F, dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank account after obtaining information from the Treasury Officers/Drawing and Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/Administrative Department. They should take disciplinary action against the Officer committing such irregularity under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The Drawing & Disbursing Officers shall strictly follow these instructions.

**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 2016-17 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 16.06.2016.

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

**Sd/-**

**(R. Balakrishnan)**

**Additional Chief Secretary to Government**

**ANNEXURE-I**

<b>Sl. No.</b>	<b>Demand No.</b>	<b>Name of the Department</b>
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 & Farmers' Empowerment
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	Skill Development & Technical Education
18.	40	Micro, Small and Medium Enterprises
19.	41	Department of Social Security and Empowerment of Persons with Disabilities

**ANNEXURE-II (A)****DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS IN THE CASH MANAGEMENT SYSTEM DURING 2016-17.****(Rs. in Crore)**

D. No.	Deptt.	GROSS BUDGET PROVISION					1ST QR. (15% OF GROSS PROVISION IN THE B.E.)				
		Budget Estimate, 2016-17					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2016				
		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.	6673.52	4564.33	0.00	0.00	11237.85	1001.03	684.65	0.00	0.00	1685.68
11	ST & SC Dev.	994.20	1688.88	154.04	0.00	2837.12	149.13	253.33	23.11	0.00	425.57
12	H & FW	1963.67	2780.38	49.01	0.91	4793.97	294.55	417.06	7.35	0.14	719.10
17	PR	3087.36	5378.63	0.06	1.90	8467.95	463.10	806.79	0.01	0.29	1270.19
19	Industries	3.00	90.27	0.00	0.00	93.27	0.45	13.54	0.00	0.00	13.99
30	Energy	1217.61	1583.51	0.00	0.00	2801.12	182.64	237.53	0.00	0.00	420.17
31	Handl, Tex & HC	53.42	165.40	0.00	0.00	218.82	8.01	24.81	0.00	0.00	32.82
33	F & ARD	334.09	329.19	0.73	19.48	683.49	50.11	49.38	0.11	2.92	102.52
36	W & CD	19.80	2768.30	0.00	0.00	2788.10	2.97	415.25	0.00	0.00	418.22
38	Higher Edn.	1239.80	957.20	0.50	0.00	2197.50	185.97	143.58	0.08	0.00	329.63
39	SD & TE	204.35	426.63	0.00	0.14	631.12	30.65	63.99	0.00	0.02	94.67
40	MSME	57.64	49.50	0.00	4.55	111.69	8.65	7.43	0.00	0.68	16.75
41	SSEPD	369.67	1537.39	0.00	0.00	1907.06	55.45	230.61	0.00	0.00	286.06
<b>TOTAL</b>		<b>16218.13</b>	<b>22319.61</b>	<b>204.34</b>	<b>26.98</b>	<b>38769.06</b>	<b>2432.72</b>	<b>3347.94</b>	<b>30.65</b>	<b>4.05</b>	<b>5815.36</b>

D. No.	Deptt.	GROSS BUDGET PROVISION					2ND QR. (15% OF GROSS PROVISION IN THE B.E.)				
		Budget Estimate, 2016-17					Quarterly Expenditure Allocation (QEA) for the 2nd Quarter i.e. from July to September, 2016				
		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.	6673.52	4564.33	0.00	0.00	11237.85	1001.03	684.65	0.00	0.00	1685.68
11	ST & SC Dev.	994.20	1688.88	154.04	0.00	2837.12	149.13	253.33	23.11	0.00	425.57
12	H & FW	1963.67	2780.38	49.01	0.91	4793.97	294.55	417.06	7.35	0.14	719.10
17	PR	3087.36	5378.63	0.06	1.90	8467.95	463.10	806.79	0.01	0.29	1270.19
19	Industries	3.00	90.27	0.00	0.00	93.27	0.45	13.54	0.00	0.00	13.99
30	Energy	1217.61	1583.51	0.00	0.00	2801.12	182.64	237.53	0.00	0.00	420.17
31	Handl, Tex & HC	53.42	165.40	0.00	0.00	218.82	8.01	24.81	0.00	0.00	32.82
33	F & ARD	334.09	329.19	0.73	19.48	683.49	50.11	49.38	0.11	2.92	102.52
36	W & CD	19.80	2768.30	0.00	0.00	2788.10	2.97	415.25	0.00	0.00	418.22
38	Higher Edn.	1239.80	957.20	0.50	0.00	2197.50	185.97	143.58	0.08	0.00	329.63
39	SD & TE	204.35	426.63	0.00	0.14	631.12	30.65	63.99	0.00	0.02	94.67
40	MSME	57.64	49.50	0.00	4.55	111.69	8.65	7.43	0.00	0.68	16.75
41	SSEPD	369.67	1537.39	0.00	0.00	1907.06	55.45	230.61	0.00	0.00	286.06
<b>TOTAL</b>		<b>16218.13</b>	<b>22319.61</b>	<b>204.34</b>	<b>26.98</b>	<b>38769.06</b>	<b>2432.72</b>	<b>3347.94</b>	<b>30.65</b>	<b>4.05</b>	<b>5815.36</b>

Variations if any, in the figures shown in this statement and in 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 2016-17.**

(Rs. in Crore)

D. No.	Deptt.	GROSS BUDGET PROVISION					3RD QR. (30% OF GROSS PROVISION IN THE B.E.)				
		Budget Estimate, 2016-17					Quarterly Expenditure Allocation (QEA) for the 3 <sup>rd</sup> t Quarter i.e. from October to December 2016				
		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.	6673.52	4564.33	0.00	0.00	11237.85	2002.06	1369.30	0.00	0.00	3371.36
11	ST & SC Dev.	994.20	1688.88	154.04	0.00	2837.12	298.26	506.66	46.21	0.00	851.14
12	H & FW	1963.67	2780.38	49.01	0.91	4793.97	589.10	834.11	14.70	0.27	1438.19
17	PR	3087.36	5378.63	0.06	1.90	8467.95	926.21	1613.59	0.02	0.57	2540.39
19	Industries	3.00	90.27	0.00	0.00	93.27	0.90	27.08	0.00	0.00	27.98
30	Energy	1217.61	1583.51	0.00	0.00	2801.12	365.28	475.05	0.00	0.00	840.34
31	Handl, Tex & HC	53.42	165.40	0.00	0.00	218.82	16.03	49.62	0.00	0.00	65.65
33	F & ARD	334.09	329.19	0.73	19.48	683.49	100.23	98.76	0.22	5.84	205.05
36	W & CD	19.80	2768.30	0.00	0.00	2788.10	5.94	830.49	0.00	0.00	836.43
38	Higher Edn.	1239.80	957.20	0.50	0.00	2197.50	371.94	287.16	0.15	0.00	659.25
39	SD & TE	204.35	426.63	0.00	0.14	631.12	61.31	127.99	0.00	0.04	189.34
40	MSME	57.64	49.50	0.00	4.55	111.69	17.29	14.85	0.00	1.37	33.51
41	SSEPD	369.67	1537.39	0.00	0.00	1907.06	110.90	461.22	0.00	0.00	572.12
<b>TOTAL</b>		<b>16218.13</b>	<b>22319.61</b>	<b>204.34</b>	<b>26.98</b>	<b>38769.06</b>	<b>4865.44</b>	<b>6695.88</b>	<b>61.30</b>	<b>8.09</b>	<b>11630.72</b>

D. No.	Deptt.	GROSS BUDGET PROVISION					4TH QR. (40% OF GROSS PROVISION IN THE B.E.)				
		Budget Estimate, 2016-17					Quarterly Expenditure Allocation (QEA) for the 4 <sup>th</sup> Quarter i.e. from January to March, 2017				
		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.	6673.52	4564.33	0.00	0.00	11237.85	2669.41	1825.73	0.00	0.00	4495.14
11	ST & SC Dev.	994.20	1688.88	154.04	0.00	2837.12	397.68	675.55	61.62	0.00	1134.85
12	H & FW	1963.67	2780.38	49.01	0.91	4793.97	785.47	1112.15	19.60	0.36	1917.59
17	PR	3087.36	5378.63	0.06	1.90	8467.95	1234.94	2151.45	0.02	0.76	3387.18
19	Industries	3.00	90.27	0.00	0.00	93.27	1.20	36.11	0.00	0.00	37.31
30	Energy	1217.61	1583.51	0.00	0.00	2801.12	487.04	633.40	0.00	0.00	1120.45
31	Handl, Tex & HC	53.42	165.40	0.00	0.00	218.82	21.37	66.16	0.00	0.00	87.53
33	F & ARD	334.09	329.19	0.73	19.48	683.49	133.64	131.68	0.29	7.79	273.40
36	W & CD	19.80	2768.30	0.00	0.00	2788.10	7.92	1107.32	0.00	0.00	1115.24
38	Higher Edn.	1239.80	957.20	0.50	0.00	2197.50	495.92	382.88	0.20	0.00	879.00
39	SD & TE	204.35	426.63	0.00	0.14	631.12	81.74	170.65	0.00	0.06	252.45
40	MSME	57.64	49.50	0.00	4.55	111.69	23.06	19.80	0.00	1.82	44.68
41	SSEPD	369.67	1537.39	0.00	0.00	1907.06	147.87	614.96	0.00	0.00	762.82
<b>TOTAL</b>		<b>16218.13</b>	<b>22319.61</b>	<b>204.34</b>	<b>26.98</b>	<b>38769.06</b>	<b>6487.25</b>	<b>8927.84</b>	<b>81.74</b>	<b>10.79</b>	<b>15507.62</b>

Variations if any, in the figures shown in this statement and in 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 2016-17.**

(Rs. in Crore)

D. No.	Deptt.	GROSS BUDGET PROVISION					1ST QR. (25% OF GROSS PROVISION IN THE B.E.)				
		Budget Estimate, 2016-17					Quarterly Expenditure Allocation (QEA) for the 1 <sup>st</sup> Quarter i.e. from April to June, 2016				
		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	1611.44	2921.18	0.00	0.00	4532.62	402.86	730.30	0.00	0.00	1133.16
13	H & UD	1776.11	1586.89	1.10	0.00	3364.10	444.03	396.72	0.28	0.00	841.03
20	WR	1260.98	6000.60	0.00	0.00	7261.58	315.25	1500.15	0.00	0.00	1815.40
22	Forest & Env.	374.30	221.12	10.00	0.00	605.42	93.58	55.28	2.50	0.00	151.36
23	Agriculture & Farmers' Emp.	586.71	3059.71	0.00	0.00	3646.42	146.68	764.93	0.00	0.00	911.61
28	RD	1294.13	5198.23	0.00	0.00	6492.36	323.53	1299.56	0.00	0.00	1623.09
<b>TOTAL</b>		<b>6903.67</b>	<b>18987.73</b>	<b>11.10</b>	<b>0.00</b>	<b>25902.50</b>	<b>1725.92</b>	<b>4746.93</b>	<b>2.78</b>	<b>0.00</b>	<b>6475.63</b>

D. No.	Deptt.	GROSS BUDGET PROVISION					2ND QR. (15% OF GROSS PROVISION IN THE B.E.)				
		Budget Estimate, 2016-17					Quarterly Expenditure Allocation (QEA) for the 2 <sup>nd</sup> Quarter i.e. from July to September, 2016				
		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	1611.44	2921.18	0.00	0.00	4532.62	241.72	438.18	0.00	0.00	679.89
13	H & UD	1776.11	1586.89	1.10	0.00	3364.10	266.42	238.03	0.17	0.00	504.62
20	WR	1260.98	6000.60	0.00	0.00	7261.58	189.15	900.09	0.00	0.00	1089.24
22	Forest & Env.	374.30	221.12	10.00	0.00	605.42	56.15	33.17	1.50	0.00	90.81
23	Agriculture & Farmers' Emp.	586.71	3059.71	0.00	0.00	3646.42	88.01	458.96	0.00	0.00	546.96
28	RD	1294.13	5198.23	0.00	0.00	6492.36	194.12	779.73	0.00	0.00	973.85
<b>TOTAL</b>		<b>6903.67</b>	<b>18987.73</b>	<b>11.10</b>	<b>0.00</b>	<b>25902.50</b>	<b>1035.55</b>	<b>2848.16</b>	<b>1.67</b>	<b>0.00</b>	<b>3885.38</b>

Note - Variations if any, in the figures shown in this statement and in 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 2016-17.**

(Rs. in Crore)

D. No.	Deptt.	GROSS BUDGET PROVISION					3RD QR. (20% OF GROSS PROVISION IN THE B.E.)				
		Budget Estimate, 2016-17					Quarterly Expenditure Allocation (QEA) for the 1 <sup>st</sup> Quarter i.e. from April to June, 2016				
		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	1611.44	2921.18	0.00	0.00	4532.62	322.29	584.24	0.00	0.00	906.52
13	H & UD	1776.11	1586.89	1.10	0.00	3364.10	355.22	317.38	0.22	0.00	672.82
20	WR	1260.98	6000.60	0.00	0.00	7261.58	252.20	1200.12	0.00	0.00	1452.32
22	Forest & Env.	374.30	221.12	10.00	0.00	605.42	74.86	44.22	2.00	0.00	121.08
23	Agriculture & Farmers' Emp.	586.71	3059.71	0.00	0.00	3646.42	117.34	611.94	0.00	0.00	729.28
28	RD	1294.13	5198.23	0.00	0.00	6492.36	258.83	1039.65	0.00	0.00	1298.47
TOTAL		6903.67	18987.73	11.10	0.00	25902.50	1380.73	3797.55	2.22	0.00	5180.50

D. No.	Deptt.	GROSS BUDGET PROVISION					4TH QR. (40% OF GROSS PROVISION IN THE B.E.)				
		Budget Estimate, 2016-17					Quarterly Expenditure Allocation (QEA) for the 2 <sup>nd</sup> Quarter i.e. from July to September, 2016				
		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	1611.44	2921.18	0.00	0.00	4532.62	644.58	1168.47	0.00	0.00	1813.05
13	H & UD	1776.11	1586.89	1.10	0.00	3364.10	710.44	634.76	0.44	0.00	1345.64
20	WR	1260.98	6000.60	0.00	0.00	7261.58	504.39	2400.24	0.00	0.00	2904.63
22	Forest & Env.	374.30	221.12	10.00	0.00	605.42	149.72	88.45	4.00	0.00	242.17
23	Agriculture & Farmers' Emp.	586.71	3059.71	0.00	0.00	3646.42	234.68	1223.88	0.00	0.00	1458.57
28	RD	1294.13	5198.23	0.00	0.00	6492.36	517.65	2079.29	0.00	0.00	2596.94
TOTAL		6903.67	18987.73	11.10	0.00	25902.50	2761.47	7595.09	4.44	0.00	10361.00

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

**ANNEXURE - III****Monthly Expenditure Plan for the Financial Year 2016-17.  
(Budget Estimate)***(Rs. in Crore)*

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