

T.T.B



कायोलय, रक्षा लेखा नियंत्रक
उदयन विहार, नारंगी, गुवाहाटी-७८११७१
OFFICE OF CONTROLLER OF DEFENCE ACCOUNTS,
UDAYAN VIHAR, NARANGI, GUWAHATI-781171

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No. A/III/CGDA/COORD/2020-21

Date: 26/09/2020

(Through CDA Guwahati website)

To

All audit sections in Main Office and the sub-offices (dealing payment)

Subject: Cash Management System.

Copy of HQrs Office letter no. A/B/II/1244/Analysis/2020-21 dated 23/09/2020 and 17/09/2020 regarding the subject matter are enclosed herewith for information, guidance and necessary action please.

Guidelines issued are applicable at all times for the purpose of Cash Management system. Further instructions will be issued by HQrs Office on receipt of further directions from MOF/MOD (Fin), if any

JCDA (A/cs) has seen.

Encls:- As above.

Sr. Accounts Officer (A/cs)

Copy to:

The Officer-in-charge
IT & SW Wing
(Local)

} For uploading on CDA Guwahati website please.

Sr. Accounts Officer (A/cs)



कार्यालयरक्षालेखामहानियंत्रक
CONTROLLER GENERAL OF DEFENCE ACCOUNTS

उलानबटारमार्ग, पालम, दिल्लीछावनी

ULAN BATAR MARG, PALAM, DELHI CANTT-110010

(Phone No. 011-25665583/737 Mail ID : hqaccounts.cgda@gov.in)



No. A/B/II/11244/Analysis/2020-21

Dated 23-09-2020

To,

All PCsDA/CsDA

Subject:- Cash Management System


Reference :- (i) A/B/II/11244/Analysis/2020-21. dated 17/09/2020
(ii) MoF O.M No.12(13)-B(W&M)/2020. dated 8th April 2020
(iii) MoF O.M No 12(15)- B(W&M)/2020. dated 23rd June 2020
(iv) MoD(Fin) ID No. 11(06)/Budget/2020. dated 17/09/2020.
(v) DSE 2020-21 Appx C - Procedure followed in regard to Budgetary Control over Defence Expenditure.

In view of the directions of the MoF restricting the expenditure during Quarter 1 and 2 of the financial year 2020-21 to 20% of the B.E and laying down separate targets month wise, the mechanism to monitor expenditure has been discussed with the Reps of MoD(Fin), FP Directorates of the Services and others in a meeting convened in HQs Office on 11-09-2020 .

2. The procedure to be followed in regard to budgetary control over Defence Expenditure is elucidated in Appx. C of DSE 2020-21. The following Paras are relevant:

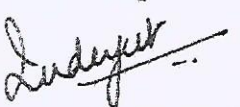
- a. Expenditure falling in the categories of (b) to (f) at Para 2 of Appendix C, which includes all expenditure except Pay and Allowances, is susceptible to control against Budget provision by the various administrative and executive authorities. (Para 4)
 - b. The ultimate responsibility for ensuring that expenditure does not exceed the corresponding budget allotment rests on the Principal Staff Officers at the Service HQrs. within whose control, the relative activities fall. (Para 5)
 - c. It is the primary responsibility of the authorities to whom allotment are made, to watch the progress of expenditure and to see that the expenditure does not exceed the allotment. To facilitate this, the Controller of Defence Accounts render monthly statements to the allottees showing the Serial Nos. of claims admitted in audit and the amounts debited against the allotment. (Para 8)
3. This procedure enables the controlling authorities to initiate remedial measures either by regulating the trend of expenditure or by obtaining additional allotment.

4. The prescribed responsibility is already being exercised by the respective stakeholders:
- MoD(Fin) will continue to Monitor and Control at the Budget Grant Level (Grant No 18, 19, 20 & 21).
 - DGFPs/Directorates of Financial Planning of the respective Services and other Organisations will continue to Monitor and Control the expenditure at their Service HQ/Organisation HQ level, head-wise. Either Budgetary allotments may be made as per the MoF limits Quarter wise, OR instructions may be given to the Field Controllers to limit Expenditure at 20 % of the allotted budget at minor head level.
 - The CGDA will continue to monitor the expenditure, through NCS, with a special emphasis on expenditure at Minor Head level, in view of the MoF directions for 20% limitation and will interact with DGFP/FP Directorates concerned periodically, and ensure there is no breach.
 - The Principal Controllers/Controllers are monitoring the budget at their level, down to the detailed Head level, and will continue to do so. The TULIP System has an in built system/flag which is raised when 20% ceiling is breached. The Executive may be formally advised to be attentive and take appropriate action in consultation with their respective Financial Planning Directorates to ensure that the Minor Head is within the 20% limit in a quarter.
 - In case of a requirement of a "Stop Payment" where a Minor head is breached, the FPs will convey their directions to their respective concerned Units/labs/Projects/Programs, with copy to MoD(Fin) and CGDA, duly exercising Control through allotment.
5. These guidelines are applicable at all times for the purpose of Cash Management System
6. Our letter at (i) under reference, dated 17/09/2020, asking the P/CDAs to permit expenditure subject to Fund availability was issued in light of the additional Budgetary Allotment obtained by the MoD, and conveyed vide MoD(Fin) ID No. 11(06)/Budget I/2020, dated 17/09/2020. However, these instructions are applicable upto 30th September 2020 with above stipulation.
7. Further instructions will be issued on receipt of further directions from MoF/ MoD(Fin), if any.


Sr.Jt.CGDA(A&B)

Copy to

Addl FA & JS(AN) MoD(Fin) South Block, New Delhi	For information please
DGFP/F P Directorates, Army/Navy/Air Force DRDO HQrs/OFB by name	For information & necessary action please .


Sr.Jt.CGDA(A&B)

~~ADD (III)~~

Pl. circulate to all audit
sections & sub-offices ~~22/9/20~~

Office of the Controller General of Defence Accounts
Ulan Batar Marg, Delhi Cantt - 110010
Accounts and Budget Section.

A/B/II/11244/Analysis/2020-21

Dated: 17/09/2020

To,

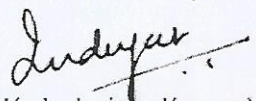
All PCsDA/CsDA

Sub: Cash Management System in Central Government Modified Exchequer Control Based Expenditure Management.

- Ref: (i) Ministry of Finance circular No. 12(13)-B(W&M)-2020 dated 8.04.2020 and 12(15)-B(W&M)-2020 dated 23.06.2020
(ii) Ministry of Defence (Fin) letter No. 4(3)-Bud-I-2020(Pl.2) dated 13.05.2020
(iii) HQrs office circular No. A B 113630 Misc Vol-IV dated 09.04.2020

MoD(Fin) directions received at HQs CGDA, at reference (ii) above had been forwarded to the Offices of PCsDA/CsDA, dated 09/04/2020, refer (iii) above, for implementation of restriction of MEP on quarterly basis. No specific directions in this regard were given.

2. The restrictions have been interpreted by PCDA/CsDAs in different ways and the 20% limits have been imposed at various levels like Misc Grant, Minor Head, Project, Lab Budget etc.
3. It is hereby directed that no limits may be imposed on incurring expenditure as along as funds allotted by budget holders are available, subject to the laid down procedural/audit requirements. For example, Grants may continue to be governed by existing procedures/Codes & manuals, and similarly for other transactions.
4. This issues with the approval of the Addl CGDA A&B.


(K. Inderjeet Kumar)
Sr. Jt. CGDA

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Jt CGDA IT&S – for uploading on the --

WAN

- Sd -
(K. Inderjeet Kumar)
Sr. Jt. CGDA