

**F. No. 21(1)/-PD/2005
Ministry of Finance
Department of Economic Affairs
Budget Division
(Cash Management Cell)**

North Block, New Delhi,
dated January 15, 2013.

OFFICE MEMORANDUM

Sub: Cash Management System in Central Government — modified exchequer control based expenditure management and restrictions on expenditure during the last quarter of the financial year - reg.


The undersigned is directed to refer to this Ministry's OM of even No. dated December 5, 2012 on the subject cited above and to say that some Ministries / Departments have sought clarification in relation to the scheme-wise restriction of 33% and 15% on expenditure ceilings, in the last quarter / month of the year. The matter has been examined in this Ministry, and it is reiterated that the restriction of 33% and 15% expenditure ceilings is to be enforced both **scheme-wise** as well as for the **Demands for Grant** as a whole, subject to RE ceilings.

2. In order to provide further clarity on the definition of 'scheme', it is suggested that for the Plan side the same maybe read in the context of schemes approved / indicated by the Planning Commission and forming part of the MoU signed by the Ministry / Department with the Planning Commission. For the Non-plan related schemes (as also for Plan schemes) reference may be made to the scheme-wise depiction made in Expenditure Budget – Volume II.

3. As an illustration Rashtriya Krishi Vikas Yojana (RKVY) constitutes a scheme in Ministry of Agriculture. A few examples of individual schemes in various Ministries / Department in this regard are viz. Sarva Siksha Abhiyan (SSA), National Rural Health Mission (NRHM), Indira Awas Yojana (IAY), Integrated Child Development Services (ICDS) etc. on the Plan side and Export Subsidy Scheme, Interest Subvention for providing Short Term Credit to Farmers, Improvement in the Salary Scale of University Teachers, Maintenance of National Highways etc. on the Non-Plan side.

4. It is requested that the above stipulations / restrictions may be followed scrupulously and without any deviations.

This issues with the approval of Finance Minister.


(Dr. Rajat Bhargava)
Joint Secretary (Budget)

To

All Financial Advisors