

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN: NEW DELHI


F. No/FIN/22/01/2016-CDN (A&A)

Dated the th 09 April, 2020

ENDORSEMENT

Govt. of India, Ministry of Finance, Department of Economic Affairs (Budget Division) has issued an O.M. No. 12(13)-B(W&M)/2020 dated 08.04.2020 regarding Cash Management System in Central Government - Modified Exchequer Control Based Expenditure Management. Also, Ministry of Finance, Department of Expenditure, Controller General of Accounts has issued an O.M. No.3(2)/TA-II/2020/173 dated 08.04.2020 regarding Relaxation in Central Government Account (Receipt and Payment) Rules, 1983 for ensuring smooth payments by PAOs/CDDOs and enabling them to "Work From Home"(WFH).

As approved by the Competent Authority, the O.M. No. 12(13)-B(W&M)/2020 dated 08.04.2020 of Department of Economic Affairs (Budget Division) and the O.M. No.3(2)/TA-II/2020/173 dated 08.04.2020 of Department of Expenditure, Controller General of Accounts are hereby posted on the ICAR website www.icar.org.in for information, guidance and necessary action.


(Saurabh Muni)

Finance & Accounts Officer

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New Delhi,
8th April, 2020.

OFFICE MEMORANDUM

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

Attention of Ministries/Departments is drawn to this Ministry's O.M. issued under F.No.15(39)-B(R)/2016 dated 21.8.2017 regarding modified exchequer control based expenditure management under Cash Management System in Central Government.

2. The existing guidelines for expenditure control have been reviewed. Keeping in view the present situation arising out of COVID-19 and the consequential lock down, it is expected that the cash position of Government may be stressed in Q1 (April to June, 2020) of 2020-2021. Considering this, it is essential to regulate the Government expenditure and to fix the Quarterly Expenditure Plan (QEP)/Monthly Expenditure Plan (MEP) of specific Ministries/Departments in the following manner.

(i) **Category A:** Ministries/Departments of the following Demands/Appropriations will be governed by the extant MEP/QEP guidelines –

- (a) Demand No.1 – Department of Agriculture, Cooperation and Farmers' Welfare;
- (b) Demand No.4 - Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy;
- (c) Demand No.7 – Department of Pharmaceuticals;
- (d) Demand No.8 – Ministry of Civil Aviation;
- (e) Demand No.14 – Department of Consumer Affairs;
- (f) Demand No.15 – Department of Food & Public Distribution;
- (g) *Appropriation* No.35 – Interest Payments;
- (h) Demand No.38 – Transfers to States;
- (i) Demand No.42 – Department of Health and Family Welfare;
- (j) Demand No.43 – Department of Health Research;
- (k) *Appropriation* No.66 – Supreme Court of India;
- (l) *Appropriation* No.74 - Central Vigilance Commission;
- (m) *Appropriation* No.78 - Staff, Household and Allowances of the President;



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- (n) *Appropriation No.82 – Union Public Service Commission;*
- (o) *Demand No.83 – Ministry of Railways;*
- (p) *Demand No.85 – Department of Rural Development; and*
- (q) *Demand No.97 – Ministry of Textiles.*

(ii) **Category B: Ministries/Departments of the following Demands will require to restrict the overall expenditure within 20% of BE 2020-2021 in Quarter1 (April to June, 2020) –**

- (a) **Demand No.2 - Department of Agricultural Research and Education;**
- (b) **Demand No.6 – Department of Fertilizers;**
- (c) **Demand No.12 – Department of Posts;**
- (d) **Demand No. 19 – Defence Services (Revenue);**
- (e) **Demand No.20 – Capital Outlay on Defence Services;**
- (f) **Demand No.21 – Defence Pensions;**
- (g) **Demand No.26 – Ministry of External Affairs;**
- (h) **Demand No.29 – Department of Financial Services;**
- (i) **Demand No.31 – Department of Revenue;**
- (j) **Demand No.32 – Direct Taxes;**
- (k) **Demand No.33 – Indirect Taxes;**
- (l) **Demand No.34 – Indian Audit and Accounts Department;**
- (m) **Demand No.37 – Pensions;**
- (n) **Demand No.38 – Department of Expenditure;**
- (o) **Demand No.46 - Ministry of Home Affairs;**
- (p) **Demand No.47 - Cabinet;**
- (q) **Demand No.48 - Police;**
- (r) **Demand No.49 – Andaman and Nicobar Islands;**
- (s) **Demand No.50 - Chandigarh;**
- (t) **Demand No.51 – Dadra and Nagar Haveli and Daman and Diu;**
- (u) **Demand No.52 - Ladakh;**
- (v) **Demand No. 53 - Lakshadweep;**
- (w) **Demand No.54 – Transfers to Delhi;**
- (x) **Demand No.55 - Transfers to Jammu and Kashmir;**
- (y) **Demand No.56 – Transfers to Puducherry;**
- (z) **Demand No.65 – Election Commission;**
- (aa) **Demand No.75 – Ministry of Petroleum and Natural Gas;**



(from pre-page)

- (bb) Demand No.79 -- Lok Sabha;
- (cc) Demand No.80 -- Rajya Sabha;
- (dd) Demand No.81 -- Secretariat of Vice President;
- (ee) Demand No.84 -- Ministry of Road Transport and Highways;

Note: The monthly expenditure may be kept at 8% of BE 2020-2021 for the first month and at 6% each of BE 2020-2021 for the last two (2) months of Quarter1 (April to June, 2020).

- (iii) **Category C:** Ministries/Departments of the following Demands will require to restrict the overall expenditure within 15% of BE 2020-2021 in Quarter1 (April to June, 2021) –
- (a) Demand No.3 – Atomic Energy;
 - (b) Demand No.5 - Department of Chemicals and Petrochemicals;
 - (c) Demand No.9 - Ministry of Coal;
 - (d) Demand No.10 - Department of Commerce;
 - (e) Demand No.11 - Department for Promotion of Industry and Internal Trade;
 - (f) Demand No.13 – Department of Telecommunications;
 - (g) Demand No.16 – Ministry of Corporate Affairs;
 - (h) Demand No.17 – Ministry of Culture;
 - (i) Demand No.18 – Ministry of Defence (Civil);
 - (j) Demand No.22 - Ministry of Development of North Eastern Region;
 - (k) Demand No.23 – Ministry of Earth Sciences;
 - (l) Demand No.24 - Ministry of Electronics and Information Technology;
 - (m) Demand No.25 - Ministry of Environment, Forests and Climate Change;
 - (n) Demand No.27 – Department of Economic Affairs;
 - (o) Demand No.30 - Department of Investment and Public Asset Management;
 - (p) Demand No.39 - Department of Fisheries;
 - (q) Demand No.40 - Department of Animal Husbandry and Dairying;
 - (r) Demand No.41 - Ministry of Food Processing Industries;
 - (s) Demand No.44 – Department Heavy Industry;
 - (t) Demand No.45 - Department of Public Enterprises;
 - (u) Demand No.57 - Ministry of Housing and Urban Affairs;

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- (v) Demand No.58 - Department of School Education and Literacy;
- (w) Demand No.59 - Department of Higher Education;
- (x) Demand No.60 - Ministry of Information and Broadcasting;
- (y) Demand No.61 - Department of Water Resources, River Development and Ganga Rejuvenation;
- (z) Demand No.62 - Department of Drinking Water and Sanitation;
- (aa) Demand No.63 - Ministry of Labour and Employment;
- (bb) Demand No.64 - Law and Justice;
- (cc) Demand No.67 - Ministry of Micro, Small and Medium Enterprises;
- (dd) Demand No.68 - Ministry of Mines;
- (ee) Demand No.69 - Ministry of Minority Affairs;
- (ff) Demand No.70 - Ministry of New and Renewable Energy;
- (gg) Demand No.71 - Ministry of Panchayati Raj;
- (hh) Demand No.72 - Ministry of Parliamentary Affairs
- (ii) Demand No.73 - Ministry of Personnel, Public Grievances and Pensions;
- (jj) Demand No.76 - Ministry of Planning;
- (kk) Demand No.77 - Ministry of Power;
- (ll) Demand No.86 - Department of Land Resources;
- (mm) Demand No.87 - Department of Science and Technology;
- (nn) Demand No.88 - Department of Biotechnology;
- (oo) Demand No.89 - Department of Scientific and Industrial Research;
- (pp) Demand No.90 - Ministry of Shipping;
- (qq) Demand No.91 - Ministry of Skill Development and Entrepreneurship;
- (rr) Demand No.92 - Department of Social Justice and Empowerment;
- (ss) Demand No.93 - Department of Empowerment of Persons with Disabilities;
- (tt) Demand No.94 - Department of Space;
- (uu) Demand No.95 - Ministry of Statistics and Programme Implementation;
- (vv) Demand No.96 - Ministry of Steel;
- (ww) Demand No.98 - Ministry of Tourism;
- (xx) Demand No.99 - Ministry of Tribal Affairs;



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(yy) Demand No.100 - Ministry of Women and Child Development; and

(zz) Demand No.101 - Ministry of Youth Affairs and Sports.

Note: The monthly expenditure may be kept at 5% each of BE 2020-2021 during Quarter1.

4. Items of large expenditure would continue to be governed by the guidelines issued by this Ministry's O.M. F.No.12(39)-B(R)/2016 dated 21.8.2017. Ministries/Departments are advised to observe the guidelines strictly and regulate the expenditure accordingly in the current fiscal. Any deviation from this guideline would require prior approval from Ministry of Finance.

5. This issues with the approval of Secretary, Department of Expenditure.



(Vyasan R)
Deputy Secretary (Budget)

Cabinet Secretary, Government of India;
Comptroller & Auditor General of India;
Secretaries of all Ministries/Departments;
Secretary (Defence Services), Ministry of Defence;
Financial Commissioner, Ministry of Railways;
Member (Finance), Department of Telecommunications;
Controller General of Accounts, Ministry of Finance, Department of Expenditure; and
Financial Advisers/Pr.CCAs/CCAs of all Ministries/Departments.

No. 3(2)/TA-II/2020/173
Ministry of Finance
Department of Expenditure
Controller General of Accounts

Dated: 08.04.2020

OFFICE MEMORANDUM

Subject: Relaxation in Central Government Account (Receipt and Payment) Rules, 1983 for ensuring smooth payments by PAOs/CDDOs and enabling them to "Work From Home"(WFH)- reg.

A situation has arisen in which there is a necessity to enable "Work from Home". The above situation necessitates an amendment to Receipts & Payments Rules, 1983 (RPR) to ensure smooth payments by Pay and Accounts Officers (PAOs)/CDDOs.

2. Measures are, therefore, required to ensure timely payments of the bills submitted to PAOs/CDDOs, if the staff and officers of PAOs/Pr. AO/CDDOs are not able to attend the office and need to Work From Home (WFH) using e-office, PFMS and official e-mail (@gov.in, @nic.in). Accordingly, the following provisions in the existing Receipts & Payments Rules, 1983 are relaxed to ensure smooth payments of bills by PAOs/CDDOs and to enable officers/officials to Work From Home:-

S.No	Existing Rule	Relaxed Rule
1	Save as otherwise specially provided in these rules or unless Government in the Ministry of Finance (Department of Expenditure) otherwise direct in any case, no withdrawal of money may be made from the Government Account except by presentation of bill in support of relevant claim for the purpose. (Rule 28 of RPR)	Save as otherwise specially provided in these rules or unless Government in the Ministry of Finance (Department of Expenditure) otherwise direct in any case, no withdrawal of money may be made from the Government Account except by presentation of bill (physically or through electronic system) in support of relevant claim for the purpose. (Rule 28 of RPR)
2	Save as hereinafter provided bills drawn and presented by a departmental officer to an Accounts Officer or to a cheque drawing DDO shall themselves be duly receipted for payments. Separate receipts, duly affixed with revenue stamp wherever necessary, shall be obtained and	Save as hereinafter provided bills drawn and presented by a departmental officer (physically or through electronic system) to an Accounts Officer or to a cheque drawing DDO shall themselves be duly receipted for payments. Separate receipts, duly affixed with revenue stamp wherever necessary, shall be obtained and furnished

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	furnished to the bill passing and paying authority at the time of receiving payment from him in respect of all other payments claimed through bills. (Rule 29 of RPR)	to the bill passing and paying authority at the time of receiving payment from him in respect of all other payments claimed through bills. (Rule 29 of RPR)
3	All bills must be filled in and signed in ink. (Rule 33(iii) of RPR)	All bills must be filled in and signed in ink or DDO may submit the bill through the system electronically after logging in into the system through his system ID (as per existing protocol). Scanned copy or the abstract (Rule 33(ii) refers.) of the physical bill is to be submitted to PAO/CDDO through official e-mail. [Rule 33(iii) of RPR]
4	Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink. (Rule 59(1) of RPR)	Every voucher must bear a pay order signed or initialed or approved in the system using system ID by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink or approved in the system using system ID. [Rule 59(1) of RPR]
5	All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. (Rule 59(2) of RPR)	All paid vouchers must be stamped 'paid' or so cancelled or disabled in the system in a way that they cannot be used/processed in the system a second time. In case processed in the system, the original physical bill shall, however, be submitted by DDO to PAO/CDDO at a later date with stamp of "NOT FOR PAYMENT" for post check and record. DDO may indicate the details of payment advice number and date so that PAO/CDDO shall stamp as "paid" or so cancelled. This physical bill will not anyway be re-processed in the system. [Rule 59(2) of RPR].

3. The payments made under above conditions shall be subject to 100 percent post-check by the concerned PAOs/CDDOs once the situation normalizes. Recoveries may be done by PAO/CDDO wherever necessary.

4. The above relaxation will come into effect from the date of issue of this OM and shall continue until further orders of Secretary (Expenditure). If such relaxation becomes necessary again on any future occasion when, in the opinion of the Secretary, there is a need for such arrangements, the relaxation may apply for such period(s) as may be decided from time to time by Secretary (Expenditure).

5. This issues with the approval of Finance Minister.



(A K Singh)

Deputy Controller General of Accounts

To

1. All Secretaries of Ministries/ Departments of Government of India
2. All Financial Advisors of Ministries/ Departments of Government of India
3. All Pr. CCAs/CCAs/ CAs (IC) of Ministries/ Departments of Government of India
4. All Addl. CGAs/Jt. CGAs/ Dy. CGAs of office of CGA
5. DG, Government Accounts, Office of Comptroller of General of India
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2. Controller General of Accounts.