EAST CENTRAL RAILWAY

Accounts Department

Office of the
PFA/Hajipur

NO.ECR/FIN/BGT/Cashauthorisation/012/21-22 Dt:-23/02/2023
FA&CAO/CON/MHX/PNBE
Dy. FA&CAO/GELF/DMH
Chamber Bhawan(Patna)
Dy. FA&CAO/S&W/Hajipur
Sr.AFA/AFA/WP/Patna
Sr.DFM/DNR/DHN/SPJ
Sr.DFM/SEE/DDU
Sr.AFA/WAO/SPJ,Sr.AFA/CRW/HRT
Sr.AFA/AFA/Tr.A/C(HJP)/XP/PF/PN
Sr.AFA/PD-DDU,Sr.AFA/EGA,Sr.AFA/ENGA/NPS
Sub:1st Additonal Cash authorisation for the month of February'2023
Ref:-Railway Board's letter no.2022-B-322(NBO)New Delhi. Dt:-23/02/2023
Ref:-This office letter no.ECR/FIN/BGT/Cash Authorisation/12/22-23 Dt:-06/02/2023

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1st Additonal Cash authorisation for the month of February'2023 other than bulk order items of Rolling stock is as under:-

(fig in crore)

Sl No.	UNITS/Division	*Distribution of 1st additional exchequer for the month of February'2023*						
		Staff payment	Other Payment	Capital	Railway fund	EBR/Deposite	Non budget	Total
1	FA & CAO/CON/MHX/PNBE	0.00	0.00	Zones vide letter of even No.dated 7th February, 2023, authorized to incur monthly cash expenditure for FY 2022-23 under Capital (works Grant).			0.00	0.00
2	Dy.FA & CAO/WP/PNBE	0.00	0.00				0.00	0.00
3	Dy.FA & CAO/GELF/DMH	0.00	0.00				0.00	0.00
4	Dy.FA & CAO(HQ)/S&W/HJP	0.00	0.00				8.00	8.00
5	Sr.AFA/CRW/HRT	0.50	0.10				1.90	2.50
6	Dy.FA & CAO/Tr. A/c/HJP	0.00	0.00				0.50	0.50
7	Sr. DFM/DNR	21.00	4.40				5.00	30.40
8	Sr. DFM/DHN	9.20	6.00				21.80	37.00
9	Sr. DFM/SPJ	17.00	4.00				12.00	33.00
10	Sr. DFM/SEE	20.00	10.00				10.00	40.00
11	Sr. DFM/DDU	23.00	3.60				3.00	29.60
12	Sr.AFA/WAO/SPJ	0.50	0.80				0.30	1.60
13	Sr.AFA/AFA/PD/DDU	0.00	0.00				1.10	1.10
14	Sr.AFA/XP(HQ)	0.00	50.00				0.00	50.00
15	Sr.AFA/AFA/EGA(HQ)	0.90	0.00				0.00	0.90
16	Sr.AFA/AFA/ENGA(HQ)	3.50	0.00				0.00	3.50
17	Sr.AFA/AFA/PF(HQ)	0.00	0.00				2.00	2.00
18	Sr.AFA/AFA/PN(HQ)	3.00	0.00				0.00	3.00
19	Sr.AFA/AFA/NPS(HQ)	0.00	0.15				0.00	0.15
Total		98.60	79.05	0.00	0.00	0.00	65.60	243.25

The above cash authorisaiton is subject to the following:-

1. Expenditure for the Year under any head should not exceed the funds provided for 2022-23
2. Cash expenditure under each segment should strictly be contined within the authorised limit and surrender in one segment,if any may not be used for any other segment.
3. Unutilized amount in any segment should be surrendered and not be used for any other segment.
4. Exchequer requirement for any month may be submitted on 1st day of the following month.
5. the statement of actual cash out go against the overall authorisation for the month may be submitted to this office in the prescribed format by 4th of the following month.
6. It should be confirmed that the money has been deposited by the party before incurring expenditure from the head deposit head.
7. Strict compliance of the revised guidelines issued vide Board's Letter no.2017-B-322(NBO) Dt:-08/09/2017.

AFA/B&B
ECR,HJP

2022-B-322(NBO)

I/3061850/2023

भारत सरकार / GOVERNMENT OF INDIA
रेल मंत्रालय / MINISTRY OF RAILWAYS
(रेलवे बोर्ड / RAILWAY BOARD)

No.2022-B-322(NBO)

New Delhi, dated 23.02.2023

The Principal Financial Advisors,

Central Railway, Mumbai; Eastern Railway, Kolkata; East Central Railway, Hajipur; East Coast Railway, Bhubaneshwar; Northern Railway, New Delhi; North Central Railway, Allahabad; North Eastern Railway, Gorakhpur; Northeast Frontier Railway, Maligaon; North Western Railway, Jaipur; Southern Railway, Chennai; South Central Railway, Secunderabad; South Eastern Railway, Kolkata; SouthEast Central Railway, Bilaspur; South Western Railway, Hubli; Western Railway, Mumbai; West Central Railway, Jabalpur; Metro Railway, Kolkata

Sub : Cash authorization for the month of February , 2023

In continuation of letter of even number dated 3rd February, 2023 Ministry of Railways hereby modifies cash authorization of your railway as detailed below for February , 2023 for other than Bulk Order items of rolling stock:

(Rs. In crore)

Railways	Revenue Demands		Works Demand			Non Budget Item	Total
	Staff & Pension Settlement	Other Payments	Capital	Rly. Funds	Deposit / EBR		
Central	568.65	324.26	Zones vide letter of even No. dated 7th February, 2023, authorized to incur monthly cash expenditure for FY 2022-23 under Capital (Works Grant).			534.56	1427.47
Eastern	800.00	150.00				510.00	1460.00
East Central	542.08	564.07				236.37	1342.52
East Coast	321.75	229.35				379.94	931.04
Northern	853.61	311.93				812.12	1977.66
North Central	406.75	130.47				218.42	755.64
North Eastern	43.70	11.82				35.28	90.80
N. Frontier	334.42	102.07				115.17	551.66
North Western	289.21	100.93				114.79	504.93
Southern	511.35	302.36				298.88	1112.59
South Central	479.09	397.14				362.07	1238.30
South Eastern	493.85	141.31				205.68	840.84
S. East Central	287.25	120.62				213.64	621.51
South Western	228.05	207.46				57.52	493.03
Western	607.58	396.85				382.53	1386.96
West Central	321.98	64.13				347.18	733.29
Metro	31.82	8.46				12.96	53.24

The above authorization is subject to:

1. clear availability of authorized budgetary allocation and is not an authority to exceed the budgetary allocation; and
2. cash expenditure under each segment should strictly be contained within the authorized limit and surrender in one segment, if any, may not be used for any other segment; and
3. **strict compliance of the revised guidelines issued vide Board's letter No. No.2023-B-322(NBO) Pt. dated 06.09.17 .**

Actual cash outgo against the overall authorization for the month may be submitted to Board in the usual format through VPN by 5th of the following month.

23/02/2023

बी. रथ / B. Rath
निदेशक/वित्त(बजट) / Director/Finance(Budget)
(रेलवे बोर्ड / RAILWAY BOARD)

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)
*****

No.2022-B-322 (NBO) **New Delhi, dated 07.02.2023**

The PFAs,
All Railways/PUs.

Sub: - Cash authorization for FY 2022-23

It has been observed that Zones/PUs face difficulty on account of non availability of timely exchequer to clear bills, which hampers project execution. To expedite project execution and capital expenditure, Zones/PUs are hereby authorized to incur monthly cash expenditure for FY 2022-23 under Capital (Works Grant) subject to conditions mentioned below.

1. Clear availability of authorized budgetary allocation at RE/FM stages. This is NOT an authority to exceed the budgetary allocation;
2. Strict compliance of the guidelines issued by Board from time to time and Ministry of Finance F. No. 12(13)-B(W&M(/2020 dated 25th May, 2022 (copy enclosed) specially under para 2(v).

Enclosed: As above

(Bhaskar Choradia)
Executive Director, Finance (Budget)
Railway Board

F. No 12(13)-B(W&M)/2020
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

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Dated: May 25, 2022

OFFICE MEMORANDUM

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

Attention of all Ministries/ Departments is invited to the cash management guidelines issued by this Ministry vide its OM F. No. 15 (39)-B (R)/2016 dated August 21, 2017.

2. The aforementioned guidelines have been reviewed and hereby reiterated with select modifications to align them with the changed circumstances:

i. All FAs should ensure that Monthly/Quarterly Expenditure Plan (MEP/QEP) of respective Ministry/ Departments are prepared and included as an annex to their Detailed Demand for Grants (DDG). A copy of this should be furnished to the Budget Division in M/o Finance.

MEP/QEP would enable the FA to track sanctions and concurrent expenditure against Budget provision available. For the Budget Division in M/o Finance, the MEP/ QEP statement enables proper cash forecasting and management so that Administrative Ministry/ Departments are not hindered in drawing their budget allocations while implementing Schemes.

ii. **Ministry/ Departments are now permitted to utilize the unspent balances from QEP-1 in QEP-2 within a Financial Year under intimation to the Budget Division for cash management purposes.**

iii. **Unspent balances from QEP-2 and QEP-3 may be utilized in QEP-3 and QEP-4, respectively only after formal and prior approval of the Secretary (Expenditure) has been obtained. Ministry/ Departments should not under any circumstance presume prior approval of Secretary (Expenditure). This has to be formally obtained prior to utilizing the unspent balances. Seeking *post facto* approval is not an option.**

iv. **FAs should note that no more than 33% and 15% of expenditure of the Budget Estimates during a Financial Year shall be permissible in the last quarter and last month of the financial year, respectively.**

v. **FAs are advised to take note the following:**

a) Within the MEP/QEP, calendar of **releases of amounts between ₹ 500 crore to ₹2,000 crore** has to be prepared to enable tracking of expenditure and cash flows. The range of dates for such releases may be kept between 21st (or next working day if 21st is a holiday) and 25th (or next working day if 25th is a holiday) of a month to take advantage of the GST inflows.

b) To the extent possible, the **bulk expenditure items of value more than ₹2,000 crore** may be timed in the last month of each quarter to utilize the direct tax receipt inflows in June, September, December and March. The releases may be kept within 17th (or next working day of 17th is a holiday) and 25th (or next working day if 25th is a holiday) in these months.

Dates for these big releases of ≥ ₹ 500 crore shall be annexed to the MEP/QEP.

c) In case a **major expenditure of ≥ ₹ 500 crore needs to be released outside the above prescribed dates, prior approval with two working days' notice, shall be taken from Budget Division. Prior permission from Budget Division shall be a pre-requisite for any single payment release under a scheme in excess of ₹ 5,000 crore. The FAs may guard against attempts to deliberately split expenditure to stay within limits.**

d) FAs will monitor the release of funds to autonomous bodies and other organisations to ensure that there is no undue build-up of funds with such bodies/ organisations and money is released to them just in time. **Stipulations regarding big releases of ≥ ₹ 500 crore shall also be applicable for releases by Autonomous Bodies under Treasury Single Account (TSA).**

vi. The exchequer control would apply cumulatively at the Demand for Grant (DG) level only i.e. inter-se variations between months within a quarter would be permissible, subject to statutory restrictions and guidelines in this regard.

vii. The provisions stipulated under Rule 230 (7) of GFR, 2017 shall be strictly complied by all Ministries/Departments and accordingly, the releases to the various Implementing Agencies (IAs) have to be restricted/rationalized keeping in view the unspent balances lying with the IAs. For this purpose, the Programme Division of Ministries/Departments shall take help of PFMS Portal to know the bank balance of the recipients (IAs) before making every fresh release.

viii. **Instructions of Department of Expenditure regarding the procedure for release of funds under Centrally Sponsored Schemes and monitoring utilization of funds released, issued vide OM F.No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2022 and the OM of even no. dated 28th March, 2022 and also guidelines for flow of funds under Central Sector schemes including implementation of Treasury Single Account (TSA), issued vide OM F. No. 1(18)/PFMS/FCD/2021dated 9th March, 2022 shall be complied with.**

ix. Financial Advisers shall review and **freeze the timing of the receipts of Dividend and various other Non-Tax receipts (NTRs)** of their respective Ministry/Departments. The dividend payments and buy back considerations would be targeted in the H1 part of financial year. The FAs shall also monitor the timely realization of other NTR through the online portal **'Bharat Kosh'** developed by the CGA.

x. **Each Ministry/Departments would indicate month wise estimate of the possible non-tax revenue inflows** concerning that Ministry/ Department to Budget Division, DEA while communicating their MEP/QEP, so that these inflows are factored in while according permission for expenditure. In case month-wise estimate is not feasible, such information shall be provided on quarterly basis.

3. Any communication by Ministry/Departments on this matter should be addressed to the Secretary, Department of Expenditure.

4. These issues with the approval of FS & Secretary, Department of Expenditure.

25.05.22

(Sunil Bhagwat Chaudhari)
Deputy Secretary (Budget)

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