EAST CENTRAL RAILWAY

Accounts Department

Office of the
PFA/Hajipur

NO.ECR/FIN/BGT/Cashauthorisation/012/21-22 Dt:-10/03/2023

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: Cash authorisation for the month of March'2023

Ref:-Railway Board's letter no.2023-B-322(NBO)New Delhi. Dt:-10/03/2023

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

(fig in crore)

Sl No.	UNITS/Division	Distribution of exchequer for the month of March'2023						
		Staff payment	Other Payment	Capital	Railway fund	EBR/Deposite	Non budget	Total
1	FA & CAO/CON/MHX/PNBE	--	--	Zones vide letter of even No.dated 7th February, 2023, authorized to incur monthly cash expenditure for FY 2022-23 under works Grant(NBO and BO).			0.00	0.00
2	Dy.FA & CAO/WP/PNBE	--	--				24.00	24.00
3	Dy.FA & CAO/GELF/DMH	--	--				0.00	0.00
4	Dy.FA & CAO(HQ)/S&W/HJP	--	--				48.00	48.00
5	Sr.AFA/CRW/HRT	--	--				0.76	0.76
6	Dy.FA & CAO/Tr. A/c/HJP	--	--				1.60	1.60
7	Sr. DFM/DNR	--	--				20.00	20.00
8	Sr. DFM/DHN	--	--				40.40	40.40
9	Sr. DFM/SPJ	--	--				16.00	16.00
10	Sr. DFM/SEE	--	--				20.00	20.00
11	Sr. DFM/DDU	--	--				12.00	12.00
12	Sr.AFA/WAO/SPJ	--	--				0.65	0.65
13	Sr.AFA/AFA/PD/DDU	--	--				0.80	0.80
14	Sr.AFA/XP(HQ)	--	--				0.00	0.00
15	Sr.AFA/AFA/EGA(HQ)	--	--				0.00	0.00
16	Sr.AFA/AFA/ENGA(HQ)	--	--				0.00	0.00
17	Sr.AFA/AFA/PF(HQ)	--	--				6.40	6.40
18	Sr.AFA/AFA/PN(HQ)	--	--				0.00	0.00
19	Sr.AFA/AFA/NPS(HQ)	--	--				0.00	0.00
Total		--	--	0.00	0.00	0.00	190.61	190.61

The above cash authorisaiton is subject to the following:-

1.Following the instructions given in Railway Board letter no (1) 2023-B-322(NBO) New Delhi 10/03/2023 & (2) 2022-B-322(NBO) New Delhi 07/02/2023 attached .

2. Expenditure for the Year under any head should not exceed the funds provided for 2022-23

3.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.

4.Unutilized amount in any segment should be surrendered and not be used for any other segment.

5.Exchequer requirement for any month may be submitted on 29th of previous month or before it ,in case of holiday .

6. 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 or before it, in case of holiday.

7. It should be confirmed that the money has been deposited by the party before incurring expenditure from the head deposit head.

8.Strict compliance of the revised guidelines issued vide Board's Letter no.2017-B-322(NBO) Dt:-08/09/2017.

Enclosure:- Xerox of Rly. Letter

10/03/2023

AFA/B&B
ECR,HJP

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.

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.

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.**

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

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

Government of India
Ministry of Railways
Railway Board)
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No.2022-B-322[BO] **New Delhi, dated 06.03.2023**
10

The Principal Financial Advisors,
Central Railway, Mumbai,
Eastern Railway, Kolkata,

Ministry of Railways hereby authorizes you for cash expenditure up to the maximum limit indicated below for March, 2023 against bulk order contracts. Please ensure that the cash expenditure against specific item of rolling stock is contained within the authorized limit, and un-utilized amount under any head should not be re-appropriated to another without prior approval of the Board.

CR - ₹ 497.50 cr. for Track Machines and ₹ 65.42 cr. for Wagons;

ER - ₹ 850 cr. for Wagons;

The above authorization is subject to:

1. clear availability of authorized budgetary allocation (spending limit) given to the concerned Railways and is not an authority to exceed the budgetary allocation; and

2. **strict compliance of the revised guidelines issued vide Board's letter No. No.2017-B-322(NBO) Pt. dated 08.09.17.**

Actual cash expenditure under each head against the above authorization may be furnished to Board through monthly cash outgo statement by 5th of the following month.

Puneet Meena
Jt. Director/Finance (Budget)
Railway Board

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

No.2023-B-322(NBO)

New Delhi, dated 10.03.2023

The Principal Financial Advisors,
Chittaranjan Locomotive Works, Chittaranjan; Banaras Locomotive Works, Varanasi; Integral Coach Factory, Chennai; Rail Wheel Factory, Bengaluru; Patiala Locomotive Works, Patiala; Rail Coach Factory, Kapurthala; Railway Electrification, Allahabad; Metropolitan Transport Project, Chennai; COFMOW, New Delhi; Modern Coach Factory, Rae Bareilly; Rail Wheel Plant,Bela, Bela

Sub : Cash authorization for the month of March, 2023

Ministry of Railways hereby authorizes the following cash expenditure for March, 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		
C.L.W.	..	..	Zones vide letter of even No. dated 7th February, 2023, authorized to incur monthly cash expenditure for FY 2022-23 under Works Grant(both NBO and BO) .			18.84	18.84
BLW	..	..				..	..
I.C.F.	..	..				53.48	53.48
R.W.F.	..	..				4.31	4.31
P.L.W.	..	..				12.00	12.00
R.C.F./KXH	..	..				20.00	20.00
C.O.R.E.	..	..				16.32	16.32
MTP/Chennai	..	..				..	..
C.O.F.M.O.W.	..	..				36.80	36.80
M.C.F./RBL	..	..				..	..
RWP/Bela	..	..				..	..

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.
3. **strict compliance of the revised guidelines issued vide Board's letter No. No.2023-B-322(NBO) Pt. dated 08.09.17 .**

Cash requirement for the month may be critically analyzed and final requirement under each segment may be submitted to board positively by 15th to 20th instant in the Exchequer Module of Budget VPN. **Please note that request for modification in cash authorization received after 20th will not be considered.**

All the Production units are requested to assess amounts of cash required under revenue for each month and furnish brief justification thereof by 20th of each month. Cash authorization under revenue for Production Units will therefore be considedeed in the 2nd tranche only.

Puneet Meena
संयुक्त निदेशक/वित्त(बजट) / Jt. Director/Finance(Budget)
(रेलवे बोर्ड / RAILWAY BOARD)

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

No.2023-B-322(NBO)

New Delhi, dated 10.03.2023

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 March, 2023

Ministry of Railways hereby authorizes the following cash expenditure for March, 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	..	..	Zones vide letter of even No. dated 7th February, 2023, authorized to incur monthly cash expenditure for FY 2022-23 under Works Grant(both NBO and BO) .			363.22	363.22
Eastern	..	..				440.00	440.00
East Central	..	..				190.61	190.61
East Coast	..	..				304.34	304.34
Northern	..	..				494.10	494.10
North Central	..	..				146.05	146.05
North Eastern	..	..				173.46	173.46
N. Frontier	..	..				95.00	95.00
North Western	..	..				77.14	77.14
Southern	..	..				199.42	199.42
South Central	..	..				265.08	265.08
South Eastern	..	..				41.16	41.16
S. East Central	..	..				138.50	138.50
South Western	..	..				38.82	38.82
Western	..	..				335.14	335.14
West Central	..	..				213.68	213.68
Metro	..	..				2.22	2.22

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 08.09.17 .**

Cash requirement for the month may be critically analyzed and final requirement under each segment may be submitted to board positively by 15th to 20th instant in the Exchequer Module of Budget VPN. **Please note that request for modification in cash authorization received after 20th will not be considered.**

Puneet Meena
संयुक्त निदेशक/वित्त(बजट) / Jt. Director/Finance(Budget)
(रेलवे बोर्ड / RAILWAY BOARD)