

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No. 11904 /F, dated 12.05.2022
FIN-WM-CMS-0001-2022

Sub: Guidelines for timely spending of budgetary grants out of the Vote on Account Budget for the year 2022-23 through implementation of Cash Management System in the selected Departments through Quarterly Expenditure Allocation (QEA) for the first quarter and Monthly Expenditure Plan (MEP) from April to July, 2022.

Pursuant to the provisions of sub-section (1-a) of Section 8 of the Odisha Fiscal Responsibility & Budget Management Act, the State Government do hereby lay down the following Guidelines for timely spending of budgetary grants through the **Cash Management System** out of the Vote on Account Budget for the first four months of the year 2022-23 i.e. from April to July, 2022. It is formulated on the lines of modified exchequer control based expenditure management and restrictions on expenditure during the last quarter of the financial year, being implemented in the Ministries of Government of India. The system was initially adopted in respect of the 10 Demand for Grants administered by large spending Departments during the financial year 2010-11. Thereafter, it has been extended to 10 more Departments during 2011-12 to 2017-18. All these 20 Departments will also continue to remain under the purview of Cash Management System in 2022-23. The list of these 20 Departments and the Demand for Grants is furnished in **Annexure-I**.

*Objectives of
the Cash
Management
System*

2. The **Cash Management System** has the following objectives:-
- i. Even pacing of expenditure within the financial year.*
 - ii. Reduce rush of expenditure during the last quarter especially in the last month of the financial year.*
 - iii. Front loading of expenditure in the 1st three quarters of the financial year so that corrective measures can be taken in the mid-year to achieve the fiscal objectives.*
 - iv. Curb the tendency of parking of funds outside Government Account.*

- v. *Effective monitoring of the expenditure pattern.*
- vi. *Improve the quality of expenditure.*
- vii. *Better Ways & Means Management.*

**Classification
of State Govt.
expenditure**

3. The State Government budgetary expenditure has been classified into following four broad categories in the Vote on Account Budget for the year 2022-23.

A. Administrative Expenditure:

- (i) Establishment, Operations & Maintenance (EOM) Expenditure
- (ii) Debt Servicing Expenditure

B. Programme Expenditure:

- (i) State Sector Schemes
- (ii) Central Sector Schemes
- (iii) Centrally Sponsored Schemes

C. Disaster Response Funds:

- (i) State Disaster Risk Management Fund (SDRMF)
- (ii) National Disaster Risk Management Fund (NDRMF)

D. Transfers from State:

- (i) Union Finance Commission Transfers to Local Bodies
- (ii) State Finance Commission Transfers to Local Bodies
- (iii) Other Transfers

4. Online module for Quarterly Expenditure Allocation (QEA) & Monthly Expenditure Plan (MEP) under Cash Management System in BETA:

(i) Hitherto, Quarterly Expenditure Allocation (QEA) for Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes), Administrative & other Expenditure in respect of each Demand for Grant for all the four quarters was being worked out and communicated by Finance Department along with these guidelines. The concerned Departments were required to work out Monthly Expenditure Plan (MEP) on the basis of the Quarterly Expenditure Allocation.

(ii) However, an online platform was provided to the Departments to update their Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in **Budget**

**Online
module for
QEA & MEP**

Execution Technique Automation (BETA) System for the year 2021-22 so as to ensure effective monitoring of monthly and quarterly expenditure pattern through online system. It has also been decided to provide the same online platform to the Departments to update their **Quarterly Expenditure Allocation (QEA) for the first quarter and Monthly Expenditure Plan (MEP) for the month from April to July, 2022.**

(iii) Accordingly, the Quarterly Expenditure Allocation (QEA) for the first quarter and indicative Monthly Expenditure Plan (MEP) for the month from April to July, 2022 have been prepopulated by Finance Department in the designed module in BETA system.

(iv) The concerned Departments are required to update/change their QEA and MEP in line with the broad principles indicated in this Office Memorandum and submit the same online in the system for approval of Finance Department in Ways & Means Branch. A brief user manual with screenshots in this regard is enclosed at **Annexure-II** for reference and guidance of all the Departments.

(v) **Online training to Financial Advisors and all stakeholders has already been imparted for the purpose. The Financial Advisors/AFAs of Departments shall access the developed webpage with their user credentials/log in Ids in BETA system and update/change the QEA for the first quarter and MEP for the month from April to July, 2022 in line within the broad principles. The Secretary of the respective departments shall approve the updated QEA and MEP in BETA module and send the same to Finance Department for approval.**

5. The broad features of the Cash Management System is indicated hereafter: -

In respect of each Demand for Grant, Quarterly Expenditure Allocation (QEA) for the first quarter and Monthly Expenditure Plan (MEP) for the month of July for Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes), Administrative & other Expenditure have been prepopulated by Finance Department in the online module

developed in BETA. The QEA for the first quarter and MEP for the month of July in respect of the Engineering Departments (Works, Housing & Urban Development, Water Resources, Rural Development, Forest, Environment and Climate Change Department and Department of Agriculture & Farmers' Empowerment has been fixed in accordance with their working season. The Monthly Expenditure Plan (MEP) for the first Quarter may be updated in the module on the basis of the Quarterly Expenditure Allocation by the concerned Department in accordance with the broad principles indicated in **Para 7**. The limit of expenditure indicated for the first quarter and for the month of July is the minimum; however, **the Administrative Departments are free to enhance the MEP & QEA for their respective Departments within the overall limit indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2022-23 and in line with the broad principles outlined in Finance Department Circular No.7792/F, dated 31.03.2022 on 'Regulation of Expenditure out of the Vote on Account for the year 2022-23'.**

*Quarterly
Expenditure
Allocation
(QEA)*

6. The Quarterly Expenditure Allocation (QEA) for the first quarter and MEP for the month of July should not be modified by the Administrative Departments without prior approval of Finance Department in Ways & Means Branch. **The QEA for the first quarter and MEP for the month of July for all the 20 Demand for Grants can be modified, if necessary, by the Administrative Departments in accordance with their work plans/ programme implementation schedule within the overall limit indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2022-23 and in line with the broad principles outlined in Finance Department Circular No.7792/F, dated 31.03.2022 on 'Regulation of Expenditure out of the Vote on Account for the year 2022-23' and submitted to Finance Department by 20.05.2022 for approval.**

*Features of
the Cash
Management
System &
Enhanced
Delegation*

7. (I) (a) **Enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System:** The Administrative Departments are authorized to sanction expenditure under **Programme**

Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Administrative & other Expenditure up to the limit of the QEA for the first Quarter and MEP for the month of July, 2022 including expenditure for grants and subsidies, subject to the procedure and limit of expenditure indicated in paragraph-5 of Finance Department letter No.7792/F, dt.31.03.2022 in respect of sanction and release of funds from Vote on Account.

(b) The Administrative Departments are to fix the QEA for the first quarter and MEP for the month of July of Controlling Officers based on the QEA and MEP for the Demand for Grant and the Controlling Officers in turn may ask the DDOs to spend the provision in accordance with their own QEA and MEP.

(II) Expenditure for the continuing Central Sector Schemes/Centrally Sponsored Schemes out of the Vote on Account, 2022-23, only should be considered in accordance with the QEA for the first quarter and MEP for the month of July, 2022, subject to the limit of Vote on Account and receipt of Central Assistance. The State Share is to be released in accordance with receipt of Central Assistance. **However, in case of urgent necessity for release of funds,** the Administrative Departments can incur expenditure to the extent of 50% of the provision under the respective scheme or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during April to July, 2022 in respect of continuing **Central Sector Schemes, Centrally Sponsored Schemes** pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Departments. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** up to 50% of the provision, during April to July, 2022 in anticipation of receipt of Central Assistance up to **31.07.2022** without concurrence of Finance Department

(III) In case of EAPs in the pipe line, expenditure should be incurred only if agreement with the Donor Agency has been signed and the date of effect of the agreement has been notified.

(IV) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share

capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by June, 2022 **within the overall limit indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2022-23** and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

(V) Release of funds in respect of schemes/ provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

(VI) Allotment for Works Expenditure of Forest, Environment and Climate Change, Rural Development, Water Resources, Housing & Urban Development, Energy & Works Department against Budget provision, N.H. Credit and Deposits, based on budgetary allotment and accounts of the Division/Project, drawn through cheques, would continue to be routed through Works Expenditure module of the Treasury Portal and regulated by Finance Department Circular No. 28777(6)/F, dated 24.06.2011. The Controlling Officers are advised to distribute budgetary allotment in respect of works expenditure to the Divisions/projects through Works Expenditure module of the Treasury Portal.

(VII) Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule- 17 (d) of the Delegation of Financial Powers Rules, 1978 as amended from time to time.

(VIII) Guidelines for utilization of provisions made for different works under **Programme Expenditure** of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings issued vide Finance Department O.M No. 15744/F, dated 05.04.2012 should be followed scrupulously for release of the budgetary allocation for these works.

8. Expenditure is to be incurred only on existing establishments and ongoing schemes and programmes. It must be ensured that no expenditure on a New scheme/programme

is incurred until the Demands for the whole year are passed by the Legislative Assembly and the related Appropriation Bill is enacted. However, the Administrative Departments can sanction expenditure on existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised, only after completion of the process of appraisal and approval by the competent authority as per the revised guidelines issued in Finance Department O.M. No.9523/F, dated 22.03.2021.

9. The limits indicated in the QEA and MEP is calculated at the Demand for Grant level as a whole allowing inter-se variations between months within the quarter and across the sectors i.e. Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Administrative & other Expenditure within the broad parameters indicated in Para-7. The Administrative Departments and the Controlling Officers should distribute allotment under each sector among the DDOs broadly in accordance with the QEA for the first Quarter and MEP for the month of July, 2022.

10. Savings if any, under the QEA would not be allowed to be carried over to the next quarter automatically. However, the Administrative Departments requiring modification of MEP, which affects QEA, should obtain concurrence of Finance Department in Ways & Means Branch but they would be free to adjust the spillover of MEP in the next month if it is not inconsistent with QEA. The facility will be provided in the online module for necessary up-dation/changes in QEA and MEP accordingly. The Departments are required to follow the process as per the user manual and submit the modified QEA and MEP for approval of Finance Department

11. In case Finance Department in Ways & Means Branch do not consider the request for modification of MEP and QEA within 15 days in the online module it will be deemed to have been approved.

12. The Monthly Expenditure Plan and Quarterly Expenditure Allocations may be made in gross terms.

13. Funds should not be drawn from the Treasury/Bank without immediate requirement for payment. As such no drawal should be made to make advance payments in order to meet the monthly/quarterly expenditure targets.

14. (i) As stipulated in Subsidiary Rule 242 of Odisha Treasury Code, Volume - I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Besides, it is stipulated in Rule-6 of O.G.F.R, Volume-I that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department. Further, Rule-141 (3) of Odisha Budget Manual provides that no money should be drawn from the Treasury unless it is required for immediate payment. It is not permissible to draw money from the Treasury and keep them in Banks without sanction of Finance Department. Money should not be drawn from the Treasury simply on the ground that the charges have been sanctioned by competent authority. Nor is it permissible to draw money from the Treasury and then place it in deposit in order to avoid lapse of allotment. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F, dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. However, instances have come to the notice of Government that money drawn by the DDOs is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities.

(ii) Instructions have been issued vide Finance Department letter No.23583/F, dated 10.07.2019 and letter No.32215/F, dated 21.11.2014 that money should not be drawn from the Treasury by the DDOs unless it is required for immediate disbursement. Un-authorized parking of Government money in Bank Account in contravention of financial rules and instructions issued by Finance Department is strictly prohibited. **It has been stipulated in the above mentioned circulars of Finance Department that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule -**

15 of the OCS (CC&A) Rules, 1962. As per instructions issued vide Finance Department Circular No. 32215/F., dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/ Drawing and Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/Administrative Department. **They should take disciplinary action against the concerned sanctioning authority as well as the DDO, committing such irregularity, under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The sanctioning authority and the Drawing & Disbursing Officers shall strictly follow these instructions.**

15. Sanction of funds out of Vote on Account Budget for the year 2022-23 i.e. from April to July, 2022 by the 20 Departments covered under Cash Management System would be regulated in terms of the provisions of the preceding paragraphs.

16. The gross provision in the respective Demand for Grant and minimum indicative limit of Quarterly Expenditure allocation for the first Quarter of 2022-23 and MEP for the month of July 2022 is provided in the online module for guidance. The Administrative Departments are free to enhance the QEA for the first Quarter and MEP for the month of July, 2022 in accordance with the instructions contained in the preceding paragraphs and furnish the same to Finance Department in the online module by 20.05.2022 for approval.

The Administrative Departments concerned should issue suitable instructions to the Controlling Officers to implement the **Cash Management System** and help improve the public expenditure management.

By order of Governor



Principal Secretary to Government

Memo No. 11905

Dt. 12.05.2022

Copy forwarded to the Private Secretary to Hon'ble Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

MM

Deputy Secretary to Government

Memo No. 11906

Dt. 12.05.2022

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary / Principal Secretary, Finance Department for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/ Principal Secretary, Finance Department.

MM

Deputy Secretary to Government

Memo No. 11907

Dt. 12.05.2022

Copy forwarded to the Additional Chief Secretary/Principal Secretaries/ Commissioner-cum-Secretaries/ Secretaries to Government (Works, Food Supplies & Consumer Welfare, School & Mass Education, ST & SC Development, Health & Family Welfare, Housing & Urban Development, Panchayati Raj & Drinking Water, Industries, Water Resources, Forest, Environment and Climate Change, Agriculture & Farmers' Empowerment, Rural Development, Energy, Handlooms Textiles & Handicrafts, Fisheries & Animal Resources Development, Women & Child Development, Higher Education, Skill Development & Technical Education, MSME Departments and Department of Social Security and Empowerment of Persons with Disabilities for kind information & necessary action.

MM

Deputy Secretary to Government

Memo No. 11908

Dt. 12.05.2022

Copy forwarded to the FAs/AFAs (Works, Food Supplies & Consumer Welfare, School & Mass Education, ST & SC Development, Health & Family Welfare, Housing & Urban Development, Panchayati Raj & Drinking Water, Industries, Water Resources, Forest, Environment and Climate Change, Agriculture & Farmers' Empowerment, Rural Development, Energy, Handlooms Textiles & Handicrafts, Fisheries & Animal Resources Development, Women & Child Development, Higher Education, Skill Development & Technical Education, MSME Departments and Department of Social Security and Empowerment of Persons with Disabilities for kind information & necessary action.

MM

Deputy Secretary to Government

Memo No. 11909

Dt. 12.05.2022

Copy forwarded to All Officers of Finance Department/All Branches of Finance Department for information and necessary action.



Deputy Secretary to Government

Memo No. 11910

Dt. 12.05.2022

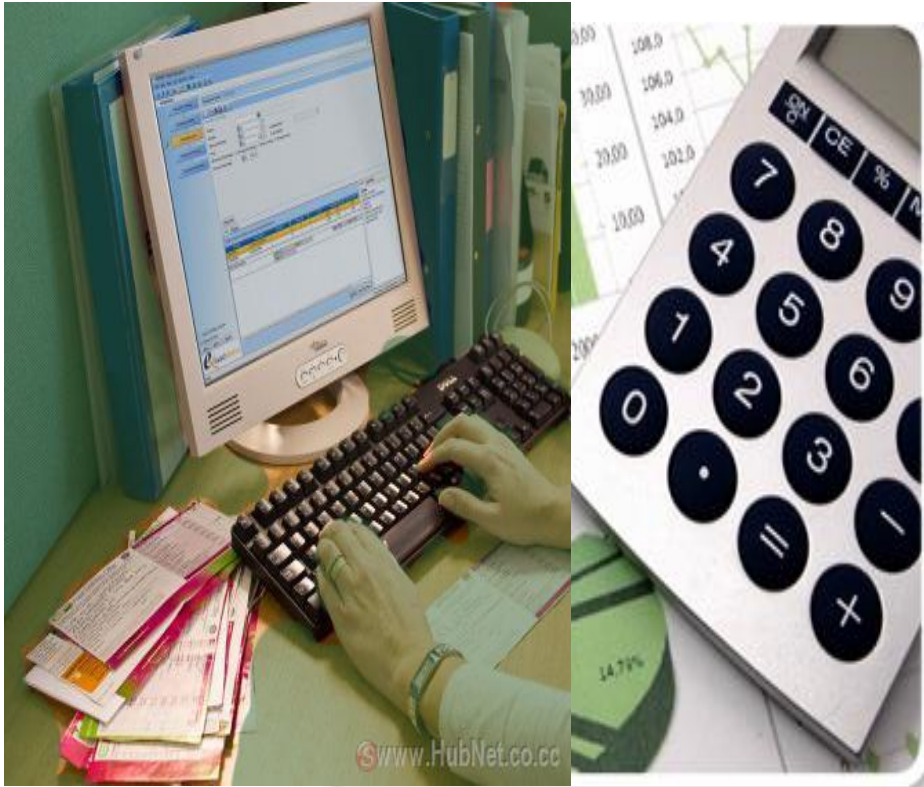
Copy forwarded to Director of Treasuries and Inspection, Odisha, Bhubaneswar for information and necessary action.



Deputy Secretary to Government

ANNEXURE - I

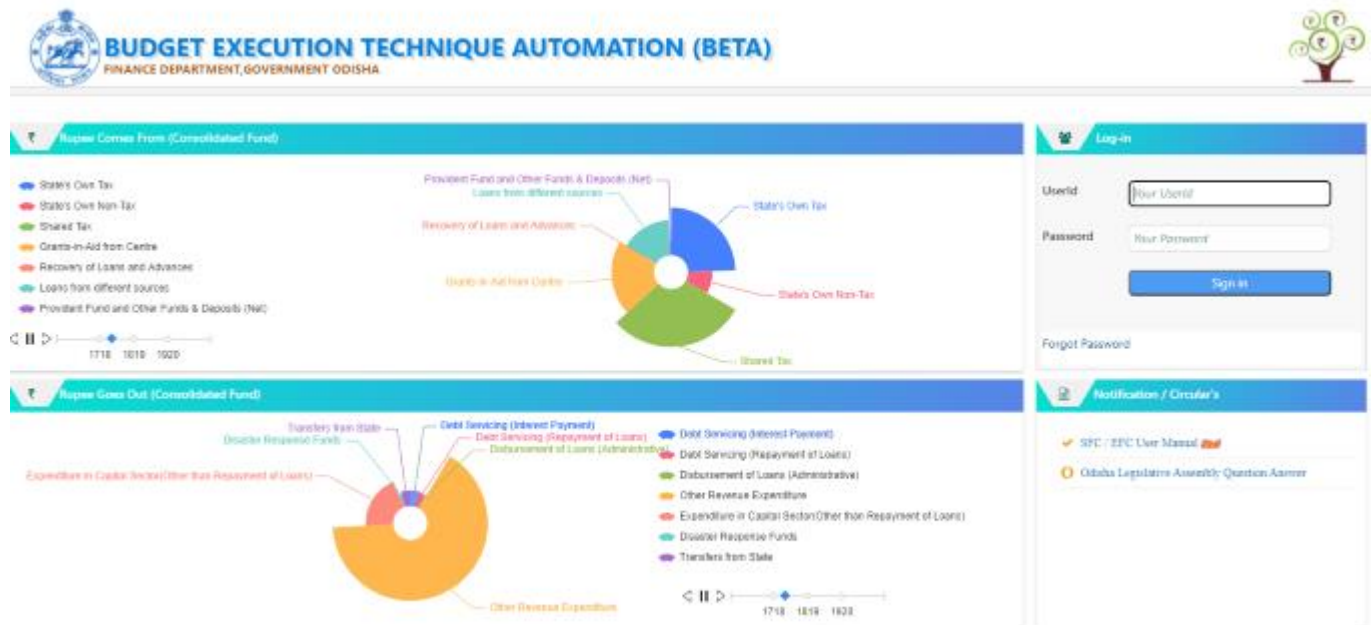
Sl. No.	Demand No.	Name of the Department
1	07	Works
2	09	Food Supplies and Consumer Welfare
3	10	School & Mass Education
4	11	ST & SC Development
5	12	Health & Family Welfare
6	13	Housing & Urban Development
7	17	Panchayati Raj & Drinking Water
8	19	Industries
9	20	Water Resources
10	22	Forest, Environment and Climate Change
11	23	Agriculture & Farmers' Empowerment
12	28	Rural Development
13	30	Energy
14	31	Handlooms, Textiles & Handicrafts
15	33	Fisheries & Animal Resources Development
16	36	Women & Child Development
17	38	Higher Education
18	39	Skill Development & Technical Education
19	40	Micro, Small and Medium Enterprises
20	41	Department of Social Security & Empowerment of Persons with Disabilities



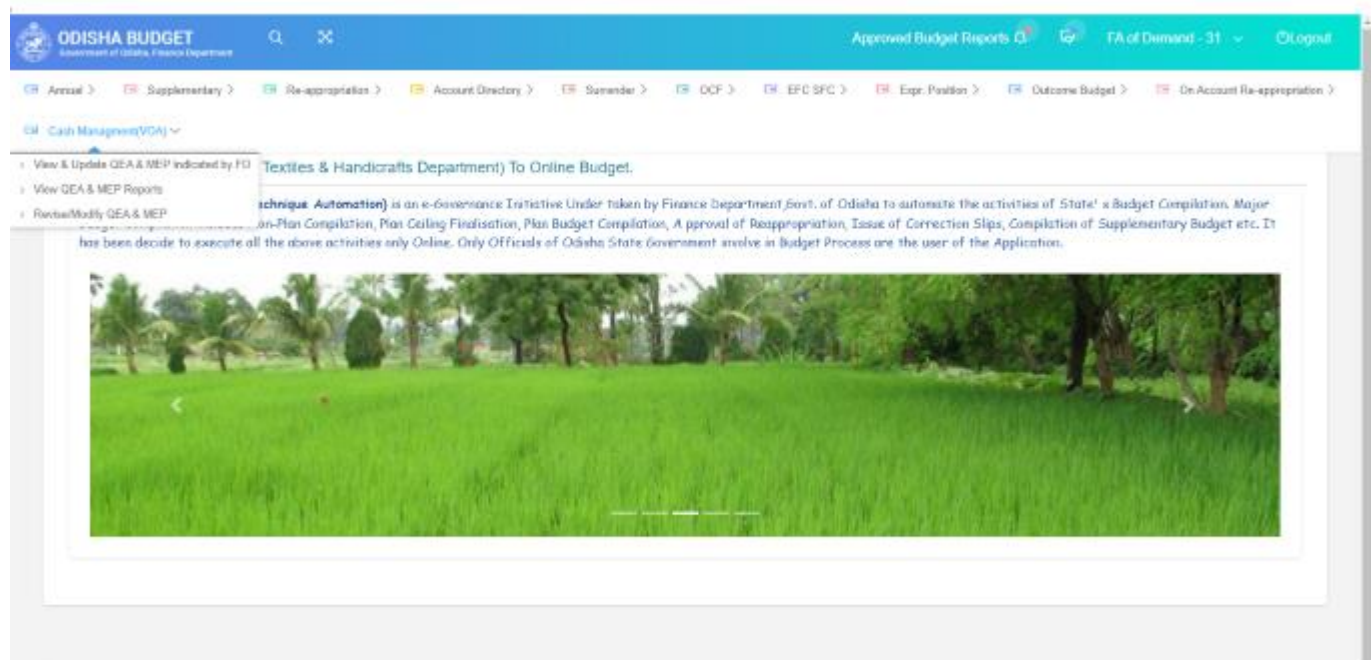
USER MANUAL

Online module for updation of Quarterly Expenditure Allocation (QEA) & Monthly Expenditure Plan (MEP) under Cash Management System in BETA

1. The updation of Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in Budget Execution Technique Automation (BETA) System for 1st quarter and the Month of July of the year 2022-23 is to be initiated by concerned FA/AFA of the Administrative Department on the BETA System. Open web browser and open the URL: <http://onlinebudget.gov.in> . This can be accessed by concerned FAs with their user credentials. User id and password is case sensitive.



2. After the successful login the following screen is displayed. Click on “View & Update QEA & MEP indicated by FD” under the menu “Cash Management(VOA)” as shown in the screenshot below.



3. After clicking on “View & Update QEA & MEP indicated by FD” under the Cash Management(VOA) menu the following page will appear. The “Quarterly Expenditure Allocation (QEA)” for 1st quarter and MEP for the Month of July of the year 2022-23” worked out by Finance Department will be prepopulated. The concerned Departments are required to update/change their QEA and MEP, if any, in line with the broad principles indicated in the Office Memorandum. After necessary updation/ changes are given effect, click on “SAVE”. If it is felt that the QEA and MEP indicated by Finance Department do not require any updation/change, the Department may directly click on “SAVE” button.

(Rs in Thousand)

Classification	EOM	SSS	CS	CSS	Total (Prog.)	Total
BE Provision	78246	132826	0	0	132826	202142

Quarterly Expenditure Allocation (QEA) for the Financial Year 2022-2023

(Rs in Thousand)

	EOM		SSS		CS		CSS		Total (Prog.)		Total	
	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.
1st Qtr(%)	15	15	15	15	15	15	15	15				
Amount	105321.9	185321.9	198398.9	198398.9	0	0	0	0	198398.9	198398.9	304720.8	304720.8
2nd Qtr(%) (Only for the Month of July)	5	5	5	5	5	5	5	5				
Amount	35187.3	35187.3	66496.3	66496.3	0	0	0	0	66496.3	66496.3	101573.6	101573.6
Total (%)	20	20	20	20	20	20	20	20				
Total Amount	140429.2	149429.2	265895.2	265895.2	0	0	0	0	265895.2	265895.2	406294.4	406294.4

[Save](#)

4. After changes are incorporated and the “SAVE” button is clicked as illustrated in the last step, the sheet under “Monthly Expenditure Plan (MEP) from April to July of the Financial Year 2022-23” will be auto-populated based on the updated QEA. However, necessary changes in MEP may be made in accordance with the broad principles indicated in this Office Memorandum. After changes are given effect, click on “SAVE” button.

Finally, send the updated QEA and MEP for approval of concerned Department Secretary by clicking on “Send Proposal To Secretary For Approval” button.

(Rs in Thousand)

Quarter	Month	EOM	SSS	CS	CSS	Total (Prog.)	Total
1st Qtr	APR	35187.3	66496.3	0	0	66496.3	101573.6
	MAY	35187.3	66496.3	0	0	66496.3	101573.6
	JUN	35187.3	66496.3	0	0	66496.3	101573.6
2nd Qtr	JUL	11702.43	22155.43	0	0	22155.43	33857.89

[Send Proposal To Secretary For Approval](#) [Save](#)

5. Then concerned Department Secretary may give approval to the submitted QEA and MEP proposal and submit the same to Finance Department by clicking on the “Send Proposal To FD For Approval”

Quarterly Expenditure Allocation (QEA) for the Financial Year 2022-2023

Classification	ECM	SSS	CS	CSS	Total (Prog.)	Total
BE Provisions	70246	122939	0	0	129985	202142

	ECM		SSS		CS		CSS		Total (Prog.)		Total	
	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.
1st Qtr (%)	15	15	15	15	0	0	0	0	15	15	30	30
Annual	19821.5	19821.5	19821.5	19821.5	0	0	0	0	19821.5	19821.5	39643.0	39643.0
2nd Qtr (%)	0	0	0	0	0	0	0	0	0	0	0	0
Annual	0	0	0	0	0	0	0	0	0	0	0	0
3rd Qtr (%)	0	0	0	0	0	0	0	0	0	0	0	0
Annual	0	0	0	0	0	0	0	0	0	0	0	0
4th Qtr (%)	0	0	0	0	0	0	0	0	0	0	0	0
Annual	0	0	0	0	0	0	0	0	0	0	0	0
Total (%)	30	30	30	30	0	0	0	0	30	30	60	60
Total Amount	118429.2	118429.2	118429.2	118429.2	0	0	0	0	118429.2	118429.2	236858.4	236858.4

Monthly Expenditure Plan (MEP) for the Financial Year 2022-2023

Quarter	Month	ECM	SSS	CS	CSS	Total (Prog.)	Total
1st Qtr	APR	39607.2	39607.2	0	0	79214.4	79214.4
	MAY	39607.2	39607.2	0	0	79214.4	79214.4
	JUN	39607.2	39607.2	0	0	79214.4	79214.4
2nd Qtr	JUL	118429.2	118429.2	0	0	236858.4	236858.4

6. Subsequently, to modify/revise QEA and MEP click on “Revise/Modify QEA/MEP” under the Cash Management(VOA) menu. The following screen will appear. A/D can modify/revise QEA and MEP as per stipulated guidelines of the Cash Management Circular. Then follow the same procedure as original proposal as illustrated above to obtain approval for revised/modified proposal from the Finance Department

(Note- Revision/modification of QEA and MEP can only be done after original QEA and MEP proposals are sent to FD and are also approved by FD)

Revise QEA & MEP During 2022-2023

(Rs in Thousands)

Classification	ECM	SSS	CS	CSS	Total (Prog.)	Total
BE Provisions	70246	122939	0	0	129985	202142

	ECM		SSS		CS		CSS		Total (Prog.)		Total	
	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.
1st Qtr (%)	15.00	15.00	15.00	15.00	0.00	0.00	0.00	0.00	15.00	15.00	30.00	30.00
Annual	19821.50	19821.50	19821.50	19821.50	0.00	0.00	0.00	0.00	19821.50	19821.50	39643.00	39643.00
2nd Qtr (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3rd Qtr (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4th Qtr (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (%)	30.00	30.00	30.00	30.00	0.00	0.00	0.00	0.00	30.00	30.00	60.00	60.00
Total Amount	118429.20	118429.20	118429.20	118429.20	0.00	0.00	0.00	0.00	118429.20	118429.20	236858.40	236858.40

Monthly Expenditure Plan (MEP) for the Financial Year 2022-2023

(Rs in Thousands)

Quarter	Month	ECM	SSS	CS	CSS	Total (Prog.)	Total
1st Qtr	APR	39607.20	39607.20	0.00	0.00	79214.40	79214.40
	MAY	39607.20	39607.20	0.00	0.00	79214.40	79214.40
	JUN	39607.20	39607.20	0.00	0.00	79214.40	79214.40
2nd Qtr	JUL	118429.20	118429.20	0.00	0.00	236858.40	236858.40

7. By clicking on “View QEA & MEP Reports” under the Cash Management(VOA) menu, original report, latest revised report (if any) and transaction history of QEA and MEP proposals of the concerned Department can be viewed as shown in the screenshot below.

