

**GOVERNMENT OF ODISHA**  
**FINANCE DEPARTMENT**

\*\*\*

**OFFICE MEMORANDUM**

No. 17597 / F,  
FIN-WM-CMS-0001-2021

dated 05.07.2021

**Sub: Guidelines for timely spending of budgetary grants through implementation of Cash Management System in the selected Departments through Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in the Financial Year 2021-22.**

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** in 2021-22. 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 2021-22. The list of these 20 Departments and the Demand for Grants is furnished in **Annexure-I**.

2. The **Cash Management System** has the following objectives: -

*Objectives of  
the Cash  
Management  
System*

- 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 1<sup>st</sup> 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.*

**3.** On removal of Plan-Non-Plan distinction in Budget, the formats of various budget documents have been revised which now distinguishes the budgetary allocation in terms of revenue and capital expenditure and not in terms of Plan and Non-Plan. The State Government budgetary expenditure has been classified into following four broad categories in the Annual Budget for the year 2021-22.

**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 Response Fund
- (ii) National Disaster Response Fund

**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, it has been decided to provide an online platform to the Departments to update their Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in **Budget Execution Technique Automation (BETA) System for the year 2021-22**. This will ensure effective monitoring of monthly and quarterly expenditure pattern through online system.

**(iii)** Accordingly, a simple module has been developed in BETA system where the Quarterly Expenditure Allocation (QEA) for all the four quarters and indicative Monthly Expenditure Plan (MEP) for all the months in respect of the Departments have been prepopulated by Finance Department.

**(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 screen shots in this regard is enclosed at **Annexure-II** for reference and guidance of all the Departments.

**(v) 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 and MEP 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 are indicated hereafter: -**

**(i) The minimum level of expenditure up to the 3<sup>rd</sup> quarter i.e. 60% of the gross provision made in the Budget Estimate for 2021-22, not only under Administrative & other Expenditure and Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) taken together but also under Programme Expenditure alone under the Cash Management System is non-negotiable. The six (06) number of Departments i.e. Works, Housing & Urban Development, Water Resources, Rural Development, Forest & Environment Departments and**

**Department of Agriculture & Farmers' Empowerment, should endeavor to incur expenditure to the extent of 25%, 15% and 20% of the Gross provision in the Budget Estimate in the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Quarter respectively, taking into consideration their working season. The other fourteen (14) Departments should aim at achieving expenditure level of 15%, 15% and 30% of the Gross provision in the Budget Estimate in the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Quarter respectively. Failure to reach the prescribed level of expenditure up to the end of 3<sup>rd</sup> Quarter i.e. 60% of the gross provision made in the Budget Estimate for 2021-22, not only under Administrative & other Expenditure and Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) taken together but also under Programme Expenditure alone, will result in resumption of the shortfall by Finance Department.**

**(ii)** The limit of expenditure indicated in **the online module** for the first three quarters is the minimum; however, **the Administrative Departments are free to enhance the MEP & QEA of first three quarters for their respective Departments** in accordance with the broad principles indicated in **Para 7 and seek approval of Finance Department in the online module after making** necessary up-dation/changes in the online module

**(iii)** The limit of expenditure for the fourth quarter (40% of the Gross provision in the Budget Estimate) and monthly expenditure for the month of March (15% of the Gross provision in the Budget Estimate) provided in the online module is the uppermost ceiling which should not to be exceeded in any case.

*Quarterly  
Expenditure  
Allocation  
(QEA)*

**6. If necessary, the Quarterly Expenditure Allocation for all the four quarters for all the 20 Demand for Grants may be modified by the Administrative Departments in accordance with their work plans/programme implementation schedule within the minimum limit of expenditure for the 1<sup>st</sup> three Quarters and the broad principles indicated in these guidelines and submitted to Finance Department through online in BETA by 30.07.2021 for approval.**

7. (I) Monthly Expenditure Plan (MEP) of each Department for January to March shall be subject to the following limits:-

(a) MEP for the month of March shall not exceed 15% of the Budgeted Provision (Budget Estimate).

(b) MEP for the month of January to March has to be so fixed that the QEA for the last quarter **shall not exceed 40% of the overall Budgeted Provision (Budget Estimate) and 40% of the provision under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) (Budget Estimate).**

(II) The Administrative Departments are authorized to sanction expenditure under **Administrative & other Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State**, up to the limit of the QEA including expenditure for grants and subsidies, subject to the following stipulations:

(a) **Central Sector Schemes and Centrally Sponsored Schemes:**

Normally, expenditure for these schemes is to be made against availability of Central Assistance only during 2021-22. Instances have come to notice of Finance Department that the Administrative Departments are presenting bills in the treasuries for drawal of fund only on the basis of sanction order issued by the respective Line Ministry of Government of India without checking the position of receipt of central assistance by the State Government. The position of receipt of central assistance is updated every day in the Finance Department website (<http://finance.odisha.gov.in/important-links/receipt-central-assistnace> ). **The concerned scheme officer and Financial Advisor/ Assistant Financial Advisor should check the position of receipt of CA from the website of Finance Department before sanction/release/drawal of funds.** However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2021-22 or 50% of the annual

allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing **Central Sector Schemes and Centrally Sponsored Schemes** pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Department. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** in anticipation of receipt of Central Assistance up to **31.12.2021** without concurrence of Finance Department. On receipt of Central Assistance, it will be first adjusted towards the advance release made by the State Government.

**(b)** 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.

**(c)** 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 to PSUs and Co-operatives, in one go, by 30<sup>th</sup> June, 2021 and then release the amount with prior approval of Finance Department subject to recovery of outstanding Government dues and opening of Escrow Account. Besides, Grant-in-aid and subsidy to PSUs/Co-operatives shall be released by the Administrative Departments subject to adjustment of outstanding Government dues, opening of Escrow Account and within the limit of the Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP).

**(d)** In case any Administrative Department intends to grant any relief to any PSU/Co-operative in recovery of outstanding Government dues while releasing Share capital/loan or subsidy, prior concurrence of Finance Department would be necessary.

**(e)** 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.

**(f)** If, any provision in the Budget Estimate is surrendered in one Demand and equivalent additional provision is taken in another Demand in the Supplementary Statement of Expenditure, then the budgeted provision will be deemed to have been reduced to that extent and the MEP & QEA are to be modified accordingly.

**(g)** Allotment for Works Expenditure of Forest & Environment, 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.

**(h)** 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.

**(i)** 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.

**(III)** The Administrative Departments are to fix the QEA and MEP 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.

**8. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised:**

Recently, revised guidelines have been issued in Finance Department O.M. No. 9523/F, dated 22.03.2021 for formulation, appraisal and approval of new schemes or new services, existing schemes under Programme Expenditure and Administrative Expenditure where scope or cost estimate is proposed to be substantially altered and schemes continuing without approval. Mere provision in the Budget does not entitle the Administrative Departments to incur expenditure unless the process of systematic appraisal and approval has been completed. **Sanction of expenditure for these schemes/services can only be made after completion of the process of appraisal and approval by competent authority within the limit prescribed in paragraph-7.**

**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 a quarter and across the sectors i.e. Administrative & other Expenditure and Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) within the broad parameters indicated in Para-7 and Para-12.** The Administrative Departments and the Controlling Officers should distribute allotment under each sector among the DDOs broadly in accordance with the QEA and MEP for the entire year.

**10.** Savings if any, under any QEA would not normally be allowed to be carried over to the next quarter. The Administrative Departments requiring modification of MEP, which affects QEA, should **seek approval of Finance Department in the online module after making** necessary up-dation/changes in the online module. However, they would be free to adjust the spillover of MEP of one month in the next month within the same quarter if it is within the limits of 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 approve for modification of MEP and QEA within 15 days **in the online module** it will be deemed to have been approved.

**12. (i)** The Ways & Means Branch of Finance Department are to monitor Grant-wise & Controlling Officer-wise Expenditure for each quarter.

**(ii)** After receipt of Grant-wise & Controlling Officer-wise Expenditure for the month of December, Ways & Means Branch of Finance Department will calculate the progressive expenditure up to December under each Demand for Grant.

**(iii)** At the end of 3<sup>rd</sup> quarter, the following expenditure targets have to be met by the Departments concerned:

**(a)** the aggregate expenditure under **Administrative & other Expenditure and Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes)** should reach the minimum level of 60% of the Budget provision; and

**(b)** expenditure under **Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes)** should also reach the minimum level of 60% of the Budget provision.

**If any of the above two conditions are not fulfilled by any Department, then the concerned Department would be required to surrender the provision equal to the amount of shortfall in expenditure from the prescribed minimum level.**

**Illustration : (A)** *If the expenditure of a Department covered under the Cash Management System falls short of 60% of overall Budget provision by Rs. 'X' but exceeds 60% under **Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes)**, then Rs. 'X' is to be surrendered by that Department.*

**(B)** *If the expenditure of a Department covered under Cash Management System exceeds 60% of the overall Budget provision but falls short of 60% of Budget provision under **Programme***

**Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) by Rs. 'Y' then the concerned Department will have to surrender Rs. 'Y' under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes).**

**(C)** *If the expenditure of a Department covered under the Cash Management System falls short of 60% of the overall Budget provision by Rs.'X' and 60% of the Budget provision under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) by Rs.'Y' then the concerned Department will have to surrender Rs.'Y' under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Rs. ('X' - 'Y') from the overall Budget provision. Where Rs.'X' is less than Rs.'Y' then only Rs.'Y' is to be surrendered under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes).*

**(iv)** The Administrative Departments and the Controlling Officers need to reconcile the expenditure reported by the Accountant General (A&E) up to the month of December and surrender the provision equal to the differential between the progressive expenditure and 60% of the Budget Provision as indicated in the Illustration above.

**(v)** Surrender of the provision should be made through the Budget interface module of IFMS and the surrender relating to works expenditure is to be made through Works Expenditure module of IFMS.

**13.** The Monthly Expenditure Plan and Quarterly Expenditure Allocations are to be made in gross terms.

**14.** **The Integrated Financial Management System (IFMS) has been so enabled that it will not admit expenditure in excess of 40% of Budget Provision during the last quarter and 15% in the month of March under any Demand for Grant under the Cash Management System.**

**15.** **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 except in terms of valid agreements in order to meet the monthly/quarterly expenditure targets.

**16. (i)** As stipulated in Subsidiary Rule 242 of Orissa 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.**

17. Sanction of funds out of Budgetary Provision would be regulated in terms of the provisions of the preceding paragraphs.

18. The gross provision in the respective Demand for Grant and minimum indicative limit of quarterly expenditure allocation for all the four quarters of 2021-22 is provided in the online module for guidance. The Administrative Departments are free to enhance the MEP & QEA of first three quarters for their respective Departments in accordance with the instructions contained in the preceding paragraphs and furnish the same to Finance Department in the online module by 30.07.2021.

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**

*Sphok*  
*5/7/2021*

**Principal Secretary to Government**

Memo No. 17598 / F

Dt. 05.07.2021

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

*NM 5/7/21*

Deputy Secretary to Government

Memo No. 17599 / F

Dt. 05.07.2021

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.

*NM 5/7/21*

Deputy Secretary to Government

Memo No. 17600 / F

Dt. 05.07.2021

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, Agriculture & Farmers' Empowerment, Rural Development, Energy, Handlooms Textiles & Handicrafts, Fisheries & Animal Resources Development, Women & Child Development and Mission Shakti, Higher Education, Skill Development & Technical Education, MSME Departments and Department of Social Security and Empowerment of Persons with Disabilities for kind information & necessary action.

*NM 5/7/21*

Deputy Secretary to Government

Memo No. 17601 / F

Dt. 05.07.2021

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, Agriculture & Farmers' Empowerment, Rural Development, Energy, Handlooms Textiles & Handicrafts, Fisheries & Animal Resources Development, Women & Child Development and Mission Shakti, Higher Education, Skill Development & Technical Education, MSME Departments and Department of Social Security and Empowerment of Persons with Disabilities for kind information & necessary action.

*NM 5/7/21*

Deputy Secretary to Government

Memo No. 17602 / F

Dt. 05.07.2021

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

*Nm*  
*5/7/21*

Deputy Secretary to Government

Memo No. 17603 / F

Dt. 05.07.2021

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

*Nm*  
*5/7/21*

Deputy Secretary to Government

**ANNEXURE - I**

<b>Sl. No.</b>	<b>Demand No.</b>	<b>Name of the Department</b>
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
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 and Mission Shakti
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 the year 2021-22 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.

The screenshot displays the BETA system interface. At the top, the logo of the Government of Odisha and the text "BUDGET EXECUTION TECHNIQUE AUTOMATION (BETA) FINANCE DEPARTMENT, GOVERNMENT ODISHA" are visible. The main content is divided into four sections:

- Rupee Comes From (Consolidated Fund):** A pie chart showing the sources of revenue. A tooltip for "2018-19" indicates "Shared Tax : 36,585.93 (30.48%)". The legend includes: State's Own Tax, State's Own Non-Tax, Shared Tax, Grants-in-Aid from Centre, Recovery of Loans and Advances, Loans from different sources, and Provident Fund and Other Funds & Deposits (Net).
- Rupee Goes Out (Consolidated Fund):** A pie chart showing the expenditure. The legend includes: Debt Servicing (Interest Payment), Debt Servicing (Repayment of Loans), Disbursement of Loans (Administrative), Expenditure in Capital Sector (Other than Repayment of Loans), and Disaster Response Funds.
- Log-in:** A form with fields for "Userid" (containing "Your Userid") and "Password" (containing "Your Password"), a "Sign in" button, and a "Forgot Password" link.
- Notification / Circular's:** A list of notifications, including "Surrender of Savings 2019-20 Circular with Process Flow - Date. 31/03/2020" and "Odisha Legislative Assembly Question Answer".

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

The screenshot shows the dashboard after a successful login. The header includes the "ODISHA BUDGET" logo, a search icon, a notification bell, and the text "Approved Budget Reports", "FA of Demand - 41", and "Logout". The main navigation bar contains several menu items: Annual, Supplementary, Re-appropriation, Account Directory, Surrender, OCF, EFC SFC, and Expr. Position. Below this, there is a "Cash Management" dropdown menu. A tooltip is visible over the "Cash Management" menu, listing the following options:

- View & Update QEA & MEP indicated by FD
- View QEA & MEP Reports
- Revise/Modify QEA & MEP

The main content area features a welcome message and a description of the BETA system as an e-Governance initiative. Below the text is a photograph of a group of schoolgirls in red and white uniforms riding bicycles.

3. After clicking on “View & Update QEA & MEP indicated by FD” under the Cash Management menu the following page will appear. The “Quarterly Expenditure Allocation (QEA)” for the Financial Year 2021-2022” worked out by Finance Department will be prepopulated. The concerned Departments are required to update/change their QEA, 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.

ODISHA BUDGET  
Government of Odisha, Finance Department

Approved Budget Reports

Annual > Supplementary > Re-appropriation > Account Directory > Surrender > OCF > EFC SFC > Expr. Position > Outcome Budget > Cash Management

### Cash Management System During 2021-2022

(Rs in Thousand)

Classification	EOM	SSS	CS	CSS	Total (Prog.)		Total
BE Provision	680391	1750000	0	9491100	26991100		27671491

### Quarterly Expenditure Allocation (QEA) for the Financial Year 2021-2022

(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	102058	102058	2625000	2625000	0	0	1423665	1423665	4048665	4048665	4150723	4150723
2nd Qtr(%)	15	15	15	15	15	15	15	15				
Amount	102058	102058	2625000	2625000	0	0	1423665	1423665	4048665	4048665	4150723	4150723
3rd Qtr(%)	30	30	30	30	30	30	30	30				
Amount	204117	204117	5250000	5250000	0	0	2847330	2847330	8097330	8097330	8301447	8301447
4th Qtr(%)	40	40	40	40	40	40	40	40				
Amount	272158	272158	7000000	7000000	0	0	3796440	3796440	10796440	10796440	11068598	11068598
Total (%)	100	100	100	100	100	100	100	100				
Total Amount	680391	680391	17500000	17500000	0	0	9491100	9491100	26991100	26991100	27671491	27671491

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) for the Financial Year 2021-2022” 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 “Submit Proposal To Secretary For Approval” button.

ODISHA BUDGET  
Government of Odisha, Finance Department

Approved Budget Reports

Annual > Supplementary > Re-appropriation > Account Directory > Surrender > OCF > EFC SFC > Expr. Position > Outcome Budget > Cash Management

### Monthly Expenditure Plan (MEP) for the Financial Year 2021-2022

(Rs in Thousand)

Quarter	Month	EOM	SSS	CS	CSS	Total (Prog.)	Total
1st Qtr	APR	34019	875000	0	474555	1349555	1383574
	MAY	34019	875000	0	474555	1349555	1383574
	JUN	34020	875000	0	474555	1349555	1383575
2nd Qtr	JUL	34019	875000	0	474555	1349555	1383574
	AUG	34019	875000	0	474555	1349555	1383574
	SEP	34020	875000	0	474555	1349555	1383575
3rd Qtr	OCT	68039	1750000	0	949110	2699110	2767149
	NOV	68039	1750000	0	949110	2699110	2767149
	DEC	68039	1750000	0	949110	2699110	2767149
4th Qtr	JAN	90719	2333333	0	1265480	3598813	3689532
	FEB	90719	2333333	0	1265480	3598813	3689532
	MAR	90720	2333334	0	1265480	3598814	3689534

Submit 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 “Submit Proposal To FD For Approval”

**ODISHA BUDGET**  
Government of Odisha, Finance Department

Approved Budget Reports | Secretan

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### Quarterly Expenditure Allocation (QEA) & Monthly Expenditure Plan (MEP) for the Financial Year 2021-2022

**Pending for approval**

Classification	EOM	SSS	C S	CSS	Total (Prog.)	Total
BE Provision	680391	1750000	0	9491100	26991100	27671491

#### Quarterly Expenditure Allocation (QEA) for the Financial Year 2021-2022

	EOM		SSS		C S		CSS		Total (Prog.)		Total	
	Finance	DeptL.	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.	Finance	Dept.
1st Qtr(%)	15	15	15	15	15	15	15	15				
Amount	102058	102058	2625000	2625000	0	0	1423665	1423665	4048665	4048665	4150723	4150723
2nd Qtr(%)	15	15	15	15	15	15	15	15				
Amount	102058	102058	2625000	2625000	0	0	1423665	1423665	4048665	4048665	4150723	4150723
3rd Qtr(%)	30	30	30	30	30	30	30	30				
Amount	204117	204117	5250000	5250000	0	0	2847330	2847330	8097330	8097330	8301447	8301447
4th Qtr(%)	40	40	40	40	40	40	40	40				
Amount	272158	272158	7000000	7000000	0	0	3796440	3796440	10796440	10796440	11068598	11068598
Total (%)	100	100	100	100	100	100	100	9491100				
Total Amount	680391	680391	17500000	17500000	0	0	9491100		26991100			

#### Monthly Expenditure Plan (MEP) for the Financial Year 2021-2022

Quarter	Month	EOM	SSS	C S	CSS	Total (Prog.)	Total
1st Qtr	APR	34019	875000	0	474555	1349555	1383574
	MAY	34019	875000	0	474555	1349555	1383574
	JUN	34020	875000	0	474555	1349555	1383575
2nd Qtr	JUL	34019	875000	0	474555	1349555	1383574
	AUG	34019	875000	0	474555	1349555	1383574
	SEP	34020	875000	0	474555	1349555	1383575
3rd Qtr	OCT	68039	1750000	0	949110	2699110	2767149
	NOV	68039	1750000	0	949110	2699110	2767149
	DEC	68039	1750000	0	949110	2699110	2767149
4th Qtr	JAN	90719	2333333	0	1265480	3598813	3689532
	FEB	90719	2333333	0	1265480	3598813	3689532
	MAR	90720	2333334	0	1265480	3598814	3689534

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6. Subsequently, to Revise/Modify QEA and MEP click on “Revise/Modify QEA & MEP” under the Cash Management 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 2021-2022

Classification	EOM	SSS	CS	CSS	Total (Prog.)	Total
BE Provision	680391	1750000	0	9491100	26991100	27671491

Quarterly Expenditure Allocation (QEA) for the Financial Year 2021-2022

	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	102058	102058	2625000	2625000	0	0	1423665	1423665	4048665	4048665	4150723	4150723
2nd Qtr(%)	15	15	15	15	15	15	15	15				
Amount	102058	102058	2625000	2625000	0	0	1423665	1423665	4048665	4048665	4150723	4150723
3rd Qtr(%)	30	30	30	30	30	30	30	30				
Amount	204117	204117	5250000	5250000	0	0	2847330	2847330	8097330	8097330	8301447	8301447
4th Qtr(%)	40	40	40	40	40	40	40	40				
Amount	272158	272158	7000000	7000000	0	0	3796440	3796440	10796440	10796440	11068598	11068598
Total (%)	100	100	100	100	100	100	100	100				
Total Amount	680391	680391	17500000	17500000	0	0	9491100	9491100	26991100	26991100	27671491	27671491

Save

Monthly Expenditure Plan (MEP) for the Financial Year 2021-2022

Quarter	Month	EOM	SSS	CS	CSS	Total (Prog.)	Total
1st Qtr	APR	34019	875000	0	474555	1349555	1383574
	MAY	34019	875000	0	474555	1349555	1383574
	JUN	34020	875000	0	474555	1349555	1383575
2nd Qtr	JUL	34019	875000	0	474555	1349555	1383574
	AUG	34019	875000	0	474555	1349555	1383574
	SEP	34020	875000	0	474555	1349555	1383575
3rd Qtr	OCT	68039	1750000	0	949110	2699110	2767149
	NOV	68039	1750000	0	949110	2699110	2767149
	DEC	68039	1750000	0	949110	2699110	2767149
4th Qtr	JAN	90719	2333333	0	1265480	3598813	3689532
	FEB	90719	2333333	0	1265480	3598813	3689532
	MAR	90720	2333334	0	1265480	3598814	3689534

Submit Proposal To Secretary For Approval

Save

7. By clicking on “View QEA & MEP Reports” under the Cash Management 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.

Quarterly Expenditure Allocation (QEA) & Monthly Expenditure Plan (MEP) for the Financial Year 2021-2022

Department  Original Report Revised Report Transaction History