

No S-11022/06/01/CMU/2014-15/ /  
**Ministry of Finance, Department of Expenditure**  
**Controller General of Accounts**  
(Cash Management Unit)  
Lok Nayak Bhawan, Khan Market,  
New Delhi – 110095.

Dated: July 10, 2014

**OFFICE MEMORANDUM**

**Subject:- Cash Management Unit in CGA office**

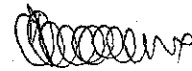
Controller General of Accounts has accorded his approval for the creation of a Cash Management Unit (CMU) in CGA office to be positioned in the Monthly Accounts Section in order to facilitate the management accounting in Ministries/Department and institutionalize the system of month-wise anticipation of releases by ministries. The CMU will complement the Cash Management Cell in Ministry of Finance.

The Unit will discharge the following functions:-

- (i) Develop cash management system and process flows;
- (ii) Coordination with Cash Plan Units (CPU) for preparation of cash plan in Ministries/departments.
- (iii) Review of cash position, monitor receipts and payments and monitor bank account balances in coordination with RBI and Ministry of Finance.
- (iv) Develop cash management system (including commitment capturing system) and related process flows.
- (v) Prepare guidelines for formation and setup of Cash Plan Units (CPU) in all the Pr. Accounts Offices of Ministries/Departments.
- (vi) Prepare cash plans of desired frequency while coordinating with CPUs for both receipts and payments based on developed forecasting models.
- (vii) Train the staff of the Cash Plan Units of Pr. Accounts Offices.

The CMU will report to Addl. CGA (A/cs).

This issues with the approval of Controller General of Accounts.



(Alok Kumar Verma)

Deputy Controller General of Accounts

Copy to:-

PPS to CGA  
JS Budget, Budget Division, M/o Finance, North Block, New Delhi  
PS to Addl. CGAs  
CCA- Ministry of Finance  
PS to all Jt.CGAs  
PAs to all DyCGAs  
All Pr. CCA/CCAs