



भारत सरकार

Govt. of India,

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

उस्तु एट सेवक एट सीजे भुक्त, मुख्य प्रयुक्त का कार्यालय

Office of the Chief Commissioner, Goods and Services Tax & Customs

क्रेसेन्स बिल्डिंग, मद्रान्ता मार्ग रोड, शिल्लोंग-793001

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## **ORDER**

C. No. III(2)2/ET/CCO/SH/2018

Dated, Shillong, the 28<sup>th</sup> MAY, 2018

In compliance of D.O. letter F.No. 8/B/10(76)HRD(EMC)/2018 dated 19.04.2018 of the Special Secretary & Member (Admn.), CBIC, New Delhi, the Chief Commissioner, Goods and Services Tax & Customs, Shillong Zone is pleased to constitute a "**Budget Cell**" in CCO, Shillong with the following officers:

1. Shri B. S. Suhag, ..... **Head of Budget Cell**  
Additional Commissioner,  
O/o the Chief Commissioner,  
Goods and Services Tax & Customs, Shillong.
2. Shri B. Bhattacharjee, ..... **Member**  
Assistant Commissioner (Admn.),  
O/o the Chief Commissioner,  
Goods and Services Tax & Customs, Shillong.
3. Shri U. K. Saha, ..... **Member**  
Administrative Officer (P&E),  
O/o the Chief Commissioner,  
Goods and Services Tax & Customs, Shillong.
4. Shri Prashant Yadav, ..... **Member**  
Tax Assistant,  
O/o the Chief Commissioner,  
Goods and Services Tax & Customs, Shillong.

The Budget Cell will monitor the fund requirements vis-à-vis the expenditure closely and work as a single-point contact for fund related issues. All Commissionerates should follow the guidelines strictly as per enclosed Annexure.

(B. S. Suhag)

**Additional Commissioner**

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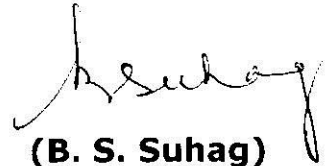
C. No. III(2)2/ET/CCO/SH/2018

3600-18

Dated: 20 MAY 2018

Copy forwarded for information and necessary action to:

1. The Commissioner, Goods and Services Tax, Shillong/ Dibrugarh/ Guwahati/ Agartala/ Aizawl/ Dimapur/ Imphal/ Itanagar.
2. The Commissioner (Audit/ Appeals), Goods and Services Tax & Customs, Guwahati.
3. The Additional Commissioner (P&V), Goods and Services Tax, Guwahati.
4. The Assistant Commissioner (P&V), Goods and Services Tax, Shillong/ Dibrugarh.
5. The Assistant Commissioner (Admn.), Goods and Services Tax, Agartala/ Aizawl/ Dimapur/ Imphal/ Itanagar.
- ✓ 6. The Superintendent (Systems), CCO, Shillong for uploading in the departmental website.



**(B. S. Suhag)**  
**Additional Commissioner**

## ANNEXURE

1. All HoDs are required to monitor the fund requirements vis-à-vis the expenditure closely within their administration and jurisdiction control w.e.f the start of the FY 2018-19 itself.
2. HoDs should review the expenditure every month and follow the Monthly Expenditure Plan (MEP) strictly.
3. Even pace of expenditure needs to be maintained in each month/ quarter. The expenditure is to be done keeping in view the available funds as there may be a chance that no additional fund will be allotted throughout the FY.
4. HoDs should personally ensure that the **MER** ( Monthly Expenditure Report) is furnished to CCO, Shillong **by 8<sup>th</sup> of every month**. Most often, the MER is received 15-20 days late.
5. The **Quarterly Report** should be furnished **by 10<sup>th</sup> of following month** of every quarter.
6. **Arrears payable** should be tabulated and paid in the beginning of the FY.
7. The **HoDs can balance & prioritise the fund requirements within their administrative control** at their own level and redistribute the funds on need basis amongst the formations under them with intimation to CCO, Shillong.
8. The unutilised balances available with the Commissionerate should be taken into account before seeking additional funds.
9. The unanticipated fund requirements (say for Infrastructure Projects) arising during the year can always be sought in the RBE by August or in the Ten Monthly by December.
10. Infrastructure projects, once sanctioned, should be reviewed periodically and closely monitored with the implementing agency.
11. By August 2018, the requirement for the next FY 2019-20 should also be ready. The Projected fund requirements should be justified, realistic and doable. **As it was noticed in FY 2017-18, Commissionerates demanded unjustified funds and on receiving the funds they were unable to spend them by the end of FY.**
12. Rush of expenditure on procurement should be avoided during the last quarter of the fiscal year and in particular the last month of the year. As per extant instructions, **not more than one-third (33%) of the Budget Estimates may be spent in the last quarter** of the FY.
13. **During the month of March, the expenditure should strictly be limited to 15% of the Budget Estimates.**
14. No fresh financial commitments should be made on items which are not provide for in the BE/ RE approved by the Parliament after January.