

No S-11022/06/01/CMU/2014-15/2  
**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:- Establishment of Cash Plan Units in Pr. AOs in Ministries/Departments**

In order to capture the commitments and prepare the cash plans it has been decided to set up Cash Plan Units (CPUs) in each Ministry/Department of Government of India. These units will be headed by the CCA/CAs of the concerned Departments and submit necessary input to the CMU positioned in the Monthly Accounts Section in the Office of CGA.

2. Further detailed guidelines on the functioning of the CPU will follow in due course.
3. The creation of CPUs must be done within a month of issue of this OM under intimation to this office.

This issues with the approval of Addl. CGA (A/Ccs)



(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. CGA  
CCA, Ministry of Finance  
PS to all Jt.CGAs  
PAs to all DyCGAs  
All Pr. CCA/CCAs