

No. M-03/0003/2020-DPE(MoU)
Government of India
Ministry of Finance
Department of Public Enterprises
MoU Division

Public Enterprises Bhavan
Block No. 14, CGO Complex
Lodhi Road, New Delhi- 110003
Dated 10th January, 2023

11th

Corrigendum

Subject: Consolidated MoU Guidelines for the year 2021-22 and onwards-reg.

Attention is invited to MoU guidelines for the year 2021-22 and for the year 2022-23 & onwards issued vide OM dated 10-03-2022 and 12-10-2022 respectively. The undersigned is directed to refer the Point 9- Trade Receivables of Annexure-II (Standard Operating Procedure/Explanatory Note on MoU Parameters) of the said guidelines and to clarify that Trade Receivables includes total trade receivable irrespective of the fact that the credit period of the same has not yet elapsed. Thus, the said clause may be read as follows:

“Trade Receivables: As given under Current assets & non-current assets (excluding unbilled Receivables, if any) without any adjustment of advance shown in advances.”

Consequent to the above, illustration regarding Calculation of Trade Receivables as of days of revenue from operations may also be read as below:

“Calculation of Trade Receivables as of days of revenue from operations (No. of Days):

SN	Particulars	For the year ended 31 March 2020	For the year ended 31 March 2019
a.	Trade Receivables- Non-current	0	0
b.	Trade Receivables- Current	16000	8000
c.	Unbilled Receivables (as per notes to accounts)	500	100
d.	Total (a+b+c)	15500	7900
e.	Revenue from operations	97000	90000
f.	Trade Receivables as of days of revenue from operations (No. of Davs)	58	32

2. This issues with the approval of the Competent Authority.


Amit Rastogi
Director(MoU)
Tel: 011-24360736

To:

1. Secretaries to the Government of India (as per list)
2. Chief Executives of CPSEs (as per list)

Copy to:

1. Staff officer to Cabinet Secretary, Cabinet Secretariat.
2. CEO, NITI Aayog, Yojna Bhawan, Sansad Marg, New Delhi-1.
3. Chairman, PSEB, Public Enterprises Bhawan.
4. Finance Secretary & Secretary (Expenditure), Ministry of Finance, North Block, New Delhi.
5. Secretary, Ministry of Statistics & Programme Implementation, Sardar Patel Bhawan, Sansad Marg.
6. Chief Economic Adviser, Department of Economic Affairs.