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Office of the Pr. Chief Controller of Account
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F. No. Pr. AO/SH/Misc./2019-20/238

Dated:- 05.03.2019

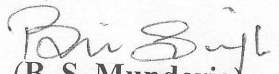
OFFICE MEMORANDUM

Sub:- Rush of expenditure in the closing month of 2018-19.

A reference is invited O/o CGA OM No. F. No. 3 (1)/GFR-Exp. Control/TA-II/2018-19 / 794 dated 28.02.2019 on the subject cited above (copy enclosed). In this connection all Programmer Divisions are requested:

- 1) The expenditure should be restricted to 33% of Budget Estimate for the last quarter and 15% of Budget Estimate for the last month (March) in respect of each scheme.
- 2) All the sanction/payment are processed through PFMS. The Programmer Division to ensure that there is no system overload and the system is able to handle the increased volume of sanctions and bills for the current financial year 2018-19, the Sanction/bills must be preferred by 15th March, 2019 positively, and only exceptional cases which cannot be processed by 15th March must be taken up thereafter with approval of FA of the Ministry/Department.
- 3) To ensure that the expenditure through PFMS is monitored effectively and reconciliation is completed in a time bound manner.

This issues with the approval of Pr. Chief Controller of Accounts.


(B. S. Munderia)
Controller of Accounts

To

All Joint Secretaries, Ministry of Road Transport & Highways
All Joint Secretaries, Ministry of Shipping

By No. 300464
Date: 07/03/19

F.No.3(1)/GFR-Exp Control/TA-II/2018-19/794
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantrak Bhawan
GPO Complex, E-Block, INA, New Delhi-110 023

Dated: 28th February, 2019

OFFICE MEMORANDUM

Subject: Rush of Expenditure in the closing month of Financial Year 2018-19
Kind attention is invited to Ministry of Finance, Department of Economic Affairs, Budget Division OM vide F.No.15(39)-B(R)/2016 dated 22.8.2017.

2. In the past, there has been huge rush of expenditure by the Central Government Ministries/Departments during the last quarter of the financial year as well as during the last month of financial year and this has been adversely commented by C&AG of India. According to Rule 62(3) of General Financial Rules, 2017, rush of expenditure particularly in the closing months of financial year shall be regarded as a breach of financial propriety and shall be avoided. Further, Ministry of Finance has already sensitized all administrative heads that rush of expenditure in the year end be strictly avoided. Ministry of Finance's instructions seek to restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15% ceiling.
3. Since payments in Central Civil Ministries of Government of India are processed through PFMS, an IT driven payment portal, it needs to be ensured that there is no system overload and the system is able to handle the increased volume of sanctions and bills in the month of March, 2019. Therefore, all sanctions and bills for the current financial year 2018-19 must be preferred by 15th March, 2019 positively, and only exceptional cases which cannot be processed by 15th March must be taken up thereafter with approval of IA of the Ministry/Department.
4. All Ministries/Departments need to ensure that the expenditure through PFMS is monitored effectively and reconciliation is completed in a time bound manner. Also, all OMs on the issue including latest ones dated 03.1.2019 and 10.1.2019 issued by this Office may be strictly adhered to.
5. In view of above, all Pr. CCAs/ CCAs/ CAs are requested to issue necessary instructions to all concerned in the Ministries/ Departments so that proper financial discipline is ensured in the last quarter of the financial year.

V. Singh

(Vijay Kumar Singh)
Joint Controller General of Accounts

To

All Pr. CCAs/ CCAs/ CAs

Copy for information to:

1. Secretary (Expenditure)

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