

**No. 23(2)/E.Coord/2018
Government of India
Ministry of Finance
Department of Expenditure
North Block, New Delhi**

North Block, New Delhi
Dated: 24th January, 2020

Office Memorandum

Subject: Rush of Expenditure in the last quarter of Financial Year 2019-20

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 breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry had already sensitized all administrative heads that rush of expenditure in the year end must be strictly avoided. As per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods & services and reimbursement of expenditure already occurred. Budget Division of Ministry of Finance vide its O.M No. F. No. 12(15)-B(W&M)/2019 dated 27.12.2019 has revised the limits of expenditure in last quarter of previous year from 33% to 25% and in the last one i.e. month of March from 15% to 10% (copy of the O.M enclosed).

2. In view of the above, the process of obtaining financial concurrence of Ministry of Finance and IFDs of the respective Ministries/Departments must, therefore, be completed by 9th March 2020 and regular Sanctions and Bills must be preferred on PFMS Portal by 15th March. The sanctions, bills pertaining to the last Supplementary Demands for Grants only or any exceptional cases with the approval of Financial Adviser of the Ministry/Department may be processed thereafter.

3. It is requested that necessary instructions in this regard may please be issued to all Heads of Departments and Head-offices/sections of main Ministries/Departments so that there is no breach of financial propriety.


(H. Atheli)

Director

Tele: 011-23092604

Encl: As above

To:

1. All Secretaries to the Government of India
2. All Financial Advisors of Ministries/Departments

Copy to:

1. Controller General of Accounts, D/o Expenditure, Mahalekha Niyantarak Bhawan, GPO Complex, E-Block, INA, New Delhi