

F. No. TA-2-03002(03)/1/2021-TA-II/e-5450/88

Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantak Bhawan,
E-Block, INA, New Delhi

Dated: 21st March, 2025.

OFFICE MEMORANDUM

Subject: Rush of expenditure during the last hours of end of F.Y. 2024-2025-reg

In continuation of this office OMs dated 5-3-2025 and 12-3-2025 (copy enclosed), it is stated that the Second Supplementary Demands for Grants 2024-25(March, 2025) has been issued on 20-3-2025.

2. It is hereby advised that the following actions may be taken by Pr.CCA/CCA/CA(i/c) of Ministries/Departments to ensure streamlining of bills payments during the last hours of end of F.Y. 2024-2025:

- i. Opening of Pay and Accounts Office on Saturdays and Sundays falling in March, 2025 to clear the pendency of bills in hand on daily basis. No bills in hand should be pending at PAO level by 23rd March, 2025.
- ii. Ministries/Departments may be sensitized to submit the bills to PAOs for the budget received through Supplementary Demands for Grants 2024-25 (March, 2025) by 25th March, 2025, positively.
- iii. All capex and other bulk expenditure to be booked before 25th March, 2025.
- iv. A consolidated controller-wise bill pendency report containing number of bills received, cleared and pending at the close of the day will be monitored on a daily basis, in the Office of CGA starting from 21st March till 31st March, 2025.

This issues with the approval of CGA.

Encl: As above

(Sanchita Shukla)
Joint Controller General of Accounts(ARPR)

To

All Pr. CCAs/CCAs/CA(i/c) of Ministries/Departments

Copy for kind information to:

1. Addl. CGA (HR & Oversight)/ Addl. CGA(PFMS)
2. FAs of Ministries/Departments
3. PPS to CGA

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Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts

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Mahalekha Niyatrak Bhawan
E-Block, INA, New Delhi,
Dated, the 12th March, 2025.

OFFICE MEMORANDUM

Subject: Rush of expenditure in the month of March, 2025-reg

In order to avoid last minute rush of expenditure & system overload in PFMS during the closing month/days of the financial year 2024-25 due to likelihood of rush of bills towards the end of the year, it is hereby advised that the following actions may be taken as pro-active measures to ensure streamlining of bills payments for March 2025: -

- i. Head of Accounting Organisations of all Ministries/Departments need to ensure smooth clearance of bills in PAOs and monitor daily stock of bills in hand in each PAO. Pr.CCA/CCA/CA(i/c) of Ministries/Departments should consider opening of Pay and Accounts Office on Saturdays and Sundays falling in March, 2025 to clear the pendency of bills in hand.
- ii. Engagement and close coordination by Pr.CCA/CCA/CAs within their respective Ministries/Departments should be ensured. Programme Divisions, Administrative offices, DDOs and other stakeholders may be sensitized and requested to submit bills in a timely manner with a specific date (say 21st March) by which bills may be submitted in PAOs.
- iii. A copy of the instructions issued by the field offices to the offices under their payment control for the time-schedule for timely submission of various types of bills may also be endorsed to this office.
- iv. In order to avoid system overload during last hours of the end of FY 2024-25, Pr.CCAs/CCAs/CA(i/c) of Ministries/Departments may also request Programme Divisions in their Ministries/Departments to complete the processing of sanctions expeditiously after taking IFD concurrence etc. wherever applicable for expediting onward submission of bills by DDOs to PAOs.
- v. In the light of the bank holiday falling on the last day of March i.e. 31 March 2025 (Monday-Public Holiday), Reserve Bank of India has advised all the Agency Banks to keep all branches of the banks dealing with Government receipts and payments open for transactions on March 31,2025. However, it is expected that all types of bills for payments should be processed well in time.
- vi. In case of opening of head of accounts become necessary as per RE 2024-25, the request for opening of heads should be sent to CGA Office online at the earliest through e-lekha.



P.T.O.

vii. Reconciliation of balances may be carried out by PAO especially the figures appearing under Major Head 8454-Treasury Single Account with actual expenditure as reported by autonomous bodies utilized against assignments issued by PAO under TSA.

viii. Token generation in the case of ebill is automated. In case of bills preferred other than through ebill module, it should be ensured by PAOs that requisite token has been generated in PFMS against such bills on the same day when ink-signed bills from DDOs are received. It may be strictly ensured that there should not be any delay in generation of tokens by PAOs and the same may be closely monitored by Pr. CCA/CCA/CAs.


(Sanjeev Shrivastava)

Addl. Controller General of Accounts (A&FR)

To

Pr.CCAs/CCAs/CA(i/c) of Ministries/Departments

Copy for kind information to:

1. Addl. CGA (HR & Oversight)/ Addl.CGA(PFMS)
2. FAs of Ministries/Departments
3. PPS to CGA

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Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantarak Bhawan,
INA, New Delhi-110023

Date: 05.03.2025

OFFICE MEMORANDUM

Subject: - Advisory to avoid system overload during last hours of the end of FY 2024-25-reg

According to Rule 62(3) of General Financial Rules, 2017, rush of expenditure, particularly in the closing month of the financial year, should be avoided. This is also required to obviate system overload due to last-minute piling up of payment files.

2. The final batch of Supplementary Demands for Grants for the financial year 2024-25 is likely to be issued in coming days. It needs to be ensured that processes involved at every stage are planned and staggered in a way that there is no system overload and the system is able to handle the increased volume of sanctions and bills in the closing days of March, 2025.

3. In view of the above, the following is advised:

- i. Ministries/Departments may be sensitized to submit the bills for the available budget in a timely manner.
- ii. Ministries/ Departments may also be sensitized to prepare re-appropriation proposals in time.
- iii. The Programme Division of Ministries/Departments may be requested to complete the processing of sanctions expeditiously so that the process of bill preparation by DDO can start on the same day and be forwarded to PAO through PFMS.
- iv. Sufficient time should be available with PAO to carry out scrutiny of bills and ensure necessary pre-check requisites being the last stage of release of payment.

This issues with the approval of Addl. CGA (A&FR).



(Sanchita Shukla)

Jt. Controller General of Accounts

To,

All Pr.CCAs/CCAs/CAs (i/c) of Ministries/Departments.

Copy for kind information to:

- 1) Secretary (Expenditure)
- 2) Secretaries of Ministries/ Departments
- 3) Controller General of Accounts
- 4) Addl. CGA (A&FR)/Addl. CGA (PFMS)/ Addl. CGA (CVO)
- 5) Financial Advisors of Ministries/Departments
- 6) Additional Secretary (Budget), D/o Economic Affairs, MoF