

F. No. 3(1)/GFR-Exp.Control/TA-II/2018-19/78
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts

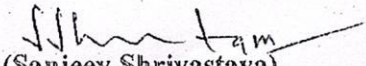
Mahalekha Niyantak Bhawan
GPO Complex, E-Block,
INA, New Delhi-110023
Date: 11th Feb, 2020

Office Memorandum

Subject: - Rush of expenditure in the last quarter of Financial year 2019-20

Please find enclosed herewith a copy of Ministry of Finance, Department of Expenditure O.M. No. 23(2)/E.Coord/2018 dated 24-01-2020 on the above cited subject for information and compliance.

Encl.: As above.


(Sanjeev Shrivastava)
Joint Controller General of Accounts

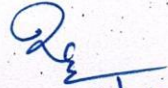
To,

All Pr. CCAs/ CCAs/ CAs with independent charge

pto, CWC
← - - - - - →

Forwarded for information & necessary action please.

All Divisions under pto, CWC
← - - - - - →


11/02/2020
Sec. to (Comp.)
pto, CWC

✓ Sr. A.O (ITD): For uploading on CGA's website.

AMCGA (ARPR)

Pl. have this circulated
to all field formations.

Shy

24/1

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

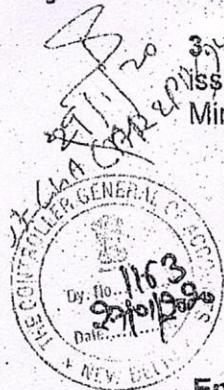
Subject: Rush of Expenditure in the last quarter of Financial Year 2019-20

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.

U-AAGTAN
31/1/20-20



30/1
DCGA (ARPR)

24/1/2020
(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 Niyantrak Bhawan, GPO Complex, E-Block, INA, New Delhi



Pl. circulate
24/1
S.A. (C.A.)

New Delhi
27th December 2019

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government - Guidelines for Expenditure Management in the last quarter/month of current fiscal viz. 2019-2020.

The undersigned is directed to invite a reference to this Ministry's O.M. issued under F.No.15(39)-B(R)/2016 dated 21.8.2017 (copy enclosed for ready reference) regarding modified exchequer control based expenditure management under Cash Management System in Central Government and to state that the existing guidelines for expenditure control have been reviewed. Considering the fiscal position of the Government in the current financial year, it has been decided to cap the expenditure in the last quarter/last month of the current financial year viz 2019-20 as indicated below:

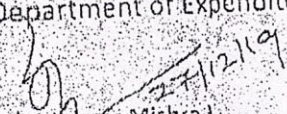
Expenditure during -	Existing criteria	Revised criteria for 2019-20
Last quarter (Jan-Mar)	33% of BE	25% of BE
Last Month (March)	15% of BE	10% of BE
Balance period (Jan & Feb)	18% of BE	15% of BE

2. For further clarity in regulating the expenditure, the following guidelines for incurring expenditure in the last quarter/last month of current financial year (2019-2020) are issued:

- (i) Expenditure in the last quarter 2019-20 is to be restricted to 25% of BE;
- (ii) Expenditure in the last month of current financial year should not be more than 10% BE;
- (iii) In case of reduction in expenditure ceiling in RE vis-à-vis BE, the expenditure should be restricted to ceiling indicated in RE;
- (iv) In case of any expenditure (through re-allocation of savings within the Grant) requiring prior approval of Parliament, expenditure may be incurred only after obtaining the approval of Parliament through Supplementary Demands for Grants; and
- (v) In case of additionality agreed in RE, any additional expenditure may be incurred after having obtained the approval of Parliament.

3. Ministries/Departments are requested to observe the above guidelines strictly and regulate the expenditure accordingly in the current financial year. Items of large expenditure would continue to be governed by the guidelines issued vide this O.M. dated 21.8.2017

4. This issues with the approval of Secretary, Department of Expenditure.


(Rajat Kumar Mishra)
Joint Secretary (Budget)

Secretaries of all Ministries/Departments;
Financial Advisers/Tt. CCAs/CCAs of all Ministries/Departments;
Controller General of Accounts, Ministry of Finance;
Office of the Comptroller & Auditor General of India.