

# CIRCULAR

No. A/III/Budget Control/2018-19  
O/o of the CDA Guwahati,  
Udayan Vihar, Narangi,  
Guwahati-781171  
Date: 28/03/2019

To

1. All Compiling Groups/ Sections in Main Office
2. All AO GEs

**Sub:** Rush of Expenditure in the closing month of financial Year 2018-19.

**Ref:** HQrs Office letter No. A/B/1/13630/Misc/Vol-IV dated 07/03/19

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As intimation by HQrs Office, Delhi Cantt vide above mentioned letter regarding rush of expenditure in the closing month of financial year had been adversely commented upon by the C&AG of India. Rush of expenditure during closing month of financial year leads breach of financial propriety and shall be strictly avoided.

Copy of HQrs office above mentioned letter is enclosed herewith for guidance please.

In view of the above , it is requested that to take all possible measures to adhere the last month (March) expenditure of the current financial to 15% ceiling.

**Encl:** As Above

-sd-  
SAO

Copy to:-

The O i/c  
EDP Section  
(Local)

For uploading in CDA Guwahati Website Please

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SAO

**SPEED POST**

कार्यालय, रक्षा लेखा महानियंत्रक  
**OFFICE OF CONTROLLER GENERAL OF DEFENCE ACCOUNTS**

उलान बटार मार्ग, पालम, दिल्ली छावनी-110010

**ULAN BATAR MARG, PALAM, DELHI CANTT-110010**

Phone No. 011-25665737,583,581 Fax No. 25674786/mail id - hqaccounts.cgda@gov.in



No./A/B/I/13630/Misc/Vol-IV

Dated: 07.03.2019

To

All PCsDA / CsDA / PCA (Fys)  
AN-VII & XII - (Local)

CDA Guwahati

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

Reference is invited to Para 4 (iii) (g) of Budget Division, Department of Economic Affairs, Ministry of Finance OM No. 15(39)-B(R)/2016 dt. 21/08/2017 circulated vide this office letter No. A/III/12157/CMP dt. 03/10/2017 regarding rush of expenditure in the closing month of Financial Year.

2. In the past, there has been huge rush of expenditure during last quarter of the financial year as well as during the last month of financial year and this has been adversely commented upon 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 seeking to restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15% ceiling may be adhered to.

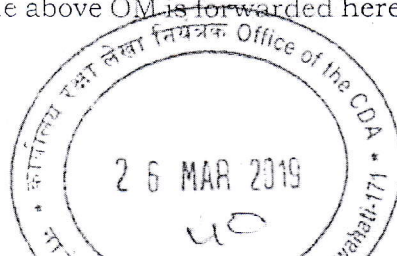
3. In view of the above it is requested that proper financial discipline as enumerated above may be ensured in the last quarter of the financial year 2018 -19.

Jt. CGDA (A&B) has seen.

Sr. AO (Budget-I)

Copy to:

MoD (Fin/Bud): ..... A copy of the above OM is forwarded herewith for information please.



Sr. AO (Budget-I)