

FAX / SPEED POST



रक्षा लेखा नियंत्रक का कार्यालय, गुवाहाटी उदयन विहार, नारंगी, गुवाहाटी-781171

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

UDAYAN VIHAR, NARANGI, GUWAHATI: 781171.

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No. A/III/Budget/2016 -17

Date: 16/03/2017

To,

All G.O's
All Officers in Charge of M.O
All Sub Offices
(Through CDA guwahati website)

Subject:- Rush of expenditure in last Quarter of Financial year.

A copy of Ministry of Finance Department of expenditure F.No. 3(1)/GFR-Exp.Control/TA-II/2016-17/131 Dated: 06/03/2017 received vide HQr. office Letter No.A/B/II/11244/Mont-XXXVII Dated: 14/03/2017 on the above subject is enclosed for your information and necessary action please.

Please acknowledge receipt.

Encl: As above.

sd-
(J.K Das), IDAS
Dy. Controller

Copy to:-

The Officer-in-charge,
EDP Section(Local)

} For information along with a copy of the above letter for
uploading the same on CDA website

(S.C. Adhikari)
Sr. Accounts Officer

F. No. 3(1)/GFR-Exp.Control/TA-II/2016-17/131
Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
Mahatekha Niyantarak Bhawan, New Delhi.

Dated 08.03.2017

Office Memorandum

Subject: Rush of expenditure in the closing month of Financial year 2016-17.

Kind attention is invited to Ministry of Finance, Department of Economic Affairs, Budget Division OM vide F.No. 4(10) – W & M /2016 dated 4th August 2016.

Comptroller and Auditor General (CAG) of India have observed in the past that there is 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. According to Rule 56(3) of General Financial Rules (GFR), rush of expenditure particularly in the closing months of financial year shall be regarded as a breach of financial propriety and shall be avoided. It has been further mentioned that Finance Ministry has already sensitized all administrative heads that rush of expenditure in the year end must be strictly avoided. As per their guidelines, the last quarter expenditure must be limited to actual procurement of goods and services and reimbursement of expenditure already occurred. Ministry of Finance's instructions seeks to restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15 % ceiling. Regular Sanctions and Bills must thus be preferred on PFMS Portal by 20th March and very few sanctions may be processed thereafter. Since payments in Government of India are processed through PFMS, an IT driven payment portal, it needs to be ensured that there is no system overload, which is likely to happen unless the sanctions and bills are paced properly over the last three weeks.

In view of the above, it is requested that necessary instructions in this regard may please be issued to all Heads of Departments and sub-offices/sections of main Ministries/ Departments so that there is no breach of financial propriety. All Pr.CCAs/CCAs/CAs are requested to coordinate matters in this regard.


Joint Controller General Accounts

All Pr.CCAs/CCAs/CAs

Copy for information to :

1. FS & Secretary (Expenditure)
2. CGA