

MOST IMMEDIATE

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

North Block, New Delhi
Dated: 7th March 2018


Office Memorandum

Subject: - Rush of expenditure in the closing month of Financial year 2017-18

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. It is 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 extant 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 restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15% ceiling.

2. In view of 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 2018 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.


7/3/18.

**(H. Atheli)
Director**

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To:

- 1. All Secretaries to the Government of India**
- 2. All Financial Advisers of Ministries/ Departments**