

No.F.10/01/2011-ACI/USfa/39-53  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (ACCOUNTS) DEPARTMENT  
'A' Wing, 4<sup>th</sup> Level, Delhi Secretariat, I.P. Estate, New Delhi.

Dated: 07.12.2011

OFFICE MEMORANDUM

Subject: **Rush of expenditure in the closing months of financial year.**


Attention of all departments is invited to the need for ensuring that expenditure, both plan and non-plan, is evenly spread throughout the financial year. Rule-56(3) of GFR, 2005, stipulates in unambiguous terms that rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and shall be avoided. Nonetheless, several proposals for sanction (both under plan/non-plan) were received as late as 31 March in the financial year 2010-11.

Receipt of the proposals at the fag end of the financial year leaves little time for the examination of proposals. Besides, departments/agencies too do not have sufficient time to ensure proper utilization of funds. Inevitably, while departments seek revalidation of expenditure sanctions, local bodies/grantee institutions seek permission to utilize unspent balances in the subsequent financial year in respect of sanctions accorded in the previous financial year.

To avoid this situation, all departments should furnish proposals for release of grants-in-aid, plan/non-plan, supported by relevant documents latest by December 15, 2011.

All the departments are advised that expenditure proposals requiring concurrence of the Finance Department should be submitted latest by March 15, 2012. Proposals received after due date shall be considered only in the next financial year.

The above said instructions may please be brought to the notice of all concerned for compliance.

  
7.12.2011  
(B.L. Sharma),  
Spl. Secretary (Fin.).

To

All Pr. Secretaries/Secretaries/HODs,  
Government of NCT of Delhi.

Copy forwarded to the following for information:-

1. P.S. to Pr. Secretary (Fin.), GNCT of Delhi.
2. The Controller of Accounts, Pr. Accounts Office, Vikas Bhawan, New Delhi.
3. The Controller of Accounts, Directorate of Audit, Delhi Secretariat, New Delhi.
4. Addl. Secretary/Dy. Secretaries/Under Secretaries/Desk Officers of Finance Department.
5. Guard file/Web site of FD.