

**DEPARTMENT OF SOCIAL WELFARE  
GOVT. OF NCT OF DELHI  
GLNS COMPLEX, DELHI GATE, NEW DELHI-2  
(Accounts Branch)**

No. F.1(Misc)/A.O.-I/DSW/Pt.File/2016-17/39768-39832 Dated:

25 FEB 2019

**ENDORSEMENT**

The copy of the under mentioned paper is forwarded herewith for information and strict compliance to the following:-

1. All DD/DDOs/HOO/DSWO/Branch In charges, Department of Social Welfare, Delhi/New Delhi.
2. Guard File.
3. Sr. System Analyst (For upload on the website of DSW)

*Sudhir Singh Verma*  
(SUDHIR SINGH VERMA)  
Deputy Controller of Accounts

**List of paper forwarded**

S. no	Name of Department	O.M. No. And Date	Subject
1.	Finance Department, Govt. of NCT of Delhi, 'A' wing, 4 <sup>th</sup> level, Delhi Secretariat, I.P. Estate, New Delhi.	No.F.20/17/2016-AC/jsfina/504-509 dated 22/02/2019.	Rush of expenditure in the closing months of financial year.

(M.B. Jodha)  
26/02/2019

Sh. Kamal A.P.

1928/CC  
26/2/19

No.F.20/17/2016-AC/Js fina/ 504-509  
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: 22/02/2019

**OFFICE MEMORANDUM**

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

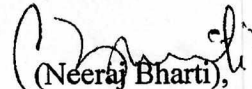
Attention of all departments is invited to the need for ensuring that expenditure is evenly spread throughout the financial year. Rule-62(3) of GFR, 2017, stipulates in unambiguous terms that rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and shall be avoided.

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, the 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 the departments are advised that expenditure proposals requiring concurrence of the Finance Department should be submitted **latest by 23<sup>rd</sup> March, 2019**. 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.

This issues with the prior approval of Addl. Chief secretary (Finance).

  
(Neeraj Bharti),  
Spl. Secretary (Finance).

To

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

Copy forwarded to the following for information:-

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