

No.F.20/17/2016-AC/1561NA/753-760
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (ACCOUNTS) DEPARTMENT
'A' Wing, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi.

Dated: 18/03/2020

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 28th March, 2020**. 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 Pr. Secretary (Finance).


(L.D. Joshi)
Jt. Secretary (A/cs)

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, VikasBhawan, New Delhi.
3. The Controller of Accounts, Directorate of Audit, Delhi Secretariat, New Delhi.
4. Jt. Secretaries / Deputy Secretaries of Finance Department.
5. Guard file/Web site of FD.