

No.F.20/17/2016-AC/Jsfin/698-703

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE DEPARTMENT  
(POLICY DIVISION)

'A' WING, 4<sup>TH</sup> LEVEL, DELHI SECRETARIAT, I.P. ESTATE, NEW DELHI

Dated : 17/03/2023

OFFICE MEMORANDUM

Sub: 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.

2. 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.

3. To avoid this situation, all the departments are advised that **expenditure proposals** requiring concurrence of the Finance Department should be submitted **latest by 24<sup>th</sup> March, 2023**. Proposals received after due date shall be considered only in the next financial year.

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

5. This issues with the prior approval of Pr. Secretary (Finance).



(Niharika Rai)  
Secretary (Finance)

To

All Addl. Chief Secretaries/Pr. Secretaries/Secretaries/HoDs  
Government of NCT of Delhi

Copy forwarded to the following for information :-

1. PPS to Secretary (Finance), GNCT of Delhi, Delhi Secretariat, New Delhi.
2. Spl. Secretary-II (Finance), GNCT of Delhi, Delhi Secretariat, New Delhi
3. Controller of Accounts, Pr. Accounts Office, GNCT of Delhi, Vikas Bhawan, New Delhi.
4. Controller of Accounts, Directorate of Audit, GNCT of Delhi, Delhi Secretariat, New Delhi
5. Jt. Secretary/Jt. Director/Deputy Secretaries of Finance Department, GNCT of Delhi, Delhi Secretariat, New Delhi.
6. Guard File/Website of Finance Department.