

भारत सरकार  
Government of India  
कार्यालय रक्षा लेखा प्रधान नियंत्रक ;द.प.क.द्ध जयपुर  
खातीपुरा रोड जयपुर 302012  
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सं.- लेखा / 1 / 135 / खंड-IV

दिनांक : 24 / 03 / 2016

सेवामें,


प्रभारी अधिकारी

1. भण्डार ठेका अनुभाग, स्थानीय
2. विविध अनुभाग, स्थानीय
3. ई अनुभाग, स्थानीय
4. उप कार्यालय

विषय : — **Rush of Expenditure in last Quarter of Financial Year 2016-17.**


उपरोक्त विषयान्तर्गत लेख है कि मुख्यालय कार्यालय के पत्रांक सं. A/B/II/11244/Mont-XXXVII दिनांक 14/03/2017 (प्रति संलग्न) के निर्देशानुसार इस त्रिमाही में 33 प्रतिशत से अधिक खर्च नहीं होना चाहिए तथा माह मार्च 2017 में 15 प्रतिशत से अधिक खर्च नहीं होना चाहिए। यदि अधिक खर्च होने पर संबंधित अनुभाग की जिम्मेदारी होगी।

मुख्यालय कार्यालय का उपरोक्त पत्रांक की प्रति आपकी आवश्यक कार्यवाही हेतु प्रेषित है।

  
शूरवीर सिंह सौखला  
समूह अधिकारी (लेखा)

प्रति:

ई डी पी अनुभाग:- प्र. र. ले. नि. की वेबसाइट पर अपलोड करने हेतु।

  
वरिष्ठ लेखा अधिकारी

Amok M...  
DA  
23/3

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Fax/Speed-Post

**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS**  
**ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010**

Circular No- 133

No. A/B/II/11244/Mont-XXXVII

Dated: 14 -03-2017

To  
All PFS DA/Cs DA, PCA(Fys)  
All REFA's/IFS's.

**Subject: Rush of expenditure in last Quarter of Financial Year.**

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A copy Ministry of Defence (Fin/Budget) O.M. No. 9(2)/Bud-1/2014 dated 8th March, 2017 on the above subject is enclosed for information and necessary action.

2. Ministry of Defence (Fin) vide their ibid OM, have pointed out that various audit reports of the Comptroller and Auditor General (CAG) of India have observed in the past that there is huge rush to expenditure by the government departments during the last quarter of the financial year as well as during the last month of financial year. According to Rule 56(3) of General Financial Rules (GFR), rush to expenditure particularly in the closing months of financial year shall be regarded as a breach of financial propriety and shall be avoided. It has been 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 their 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 seeks to restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15% ceiling.

3. It is therefore requested that necessary instructions in this regard may please be issued to all Sub Offices/Sections in the Main Office to ensure strictly compliance of above instruction issued by Budget Division of Ministry of Defence (Finance).

Please acknowledge receipt.

**Jt. CGDA (A/Cs & Budget)**