

Administration Section (PAO)
O/o Addl. Director General (B&A)
Prasar Bharati Secretariat
Room No. 604, Tower C,
Copernicus Marg, New Delhi - 110001
Email-pbadmnao15@gmail.com
Phone No. 23118459

No. PB-9(13)(1)/2019-Admn/Circular

Dated: February 20, 2020

OFFICE MEMORANDUM

Sub: - Rush of Expenditure in the last quarter of Financial Year 2019-20 – reg.

Please find enclosed herewith a copy of OM No. Pr.AO/B&A/I&B/Qts. Exp/2018-19/2217 dated 10th February, 2020 received from O/o CCA, Pr. Accounts Office, M/o I&B, New Delhi along with OM No. 23(2)/E.Coord/2018 dated 24th January, 2020 received from Director, Ministry of Finance, Department of Expenditure, North Block, New Delhi on the subject captioned above for information and necessary action at your end.

Encl: - As above.


20/02/2020
(S.S. Negi)

Sr. Accounts Officer (Admn.)

To,

- ✓ 1. The DDG (Tech), Prasar Bharati Sectt., New Delhi with the request to upload the enclosed Office Memorandums on Prasar Bharati Website.
2. The Pay & Accounts Officer, PAO-All India Radio, New Delhi/Mumbai/Chennai/Kolkata.
3. The Pay & Accounts Officer, PAO-Doordarshan, New Delhi/Guwahati.

AE
631

No.Pr.AO/B&A/I&B/Qtr. Exp/2018-19/ 22/7
Government of India
Ministry of Information & Broadcasting
O/o the Chief Controller of Accounts
Principal Accounts Office (B&A)
Shastri Bhawan, New Delhi-110001
Tel- 23385646, Fax- 23380263

11-2-2020
AAO (A)
Date - 10/2/20 11/2/20

18781-office
11/2/2020

man Prasad
11/2/2020

OFFICE MEMORANDUM

Sub: Rush of Expenditure in the last quarter of Financial Year 2019-20

Reference is invited to the Department of Economic Affairs O.M. No. 23(2)/E.Coord/2018 dated 24th January, 2020 on the subject cited above (Copy enclosed).

2. In this regard, instructions contained in the above O.M. regarding the month wise ceiling limit on expenditure in the last quarter of the current financial year 2019-20 may be adhered to.

Expenditure during-	Existing Criteria	Revised Criteria for 2019-20
Last Quarter (Jan-Mar)	33% of BE	25% of BE
Last Month (Mar)	15% of BE	10% of BE
Balance period (Jan & Feb)	18% of BE	15% of BE

3. Further, the regular sanctions and bills pertaining to the current Financial Year 2019-20 must be preferred on PFMS portal by 15th March, 2020 and the sanctions, bills or any exceptional case may be processed with the approval of the Financial Adviser of this Ministry.

4. It is further requested to widely circulate the above OM and the instructions to the concerned HOOs/DDOs.

Chander Sain

(Chander Sain)

Sr. Accounts Officer (B&A)

Encl: As above.

To

i) PAO (MS) / PAO (BOC etc.) / PAO (IRLA) at New Delhi / PAO (DD) Kolkata / PAO (AIR), Lucknow / PAO (FD), Mumbai / PAO (DD), Nagpur / PAO (DD), Chennai / PAO (AIR) Kolkata / PAO (AIR) Mumbai / PAO (DD), New Delhi / PAO (AIR), New Delhi / PAO (AIR) Chennai / PAO(DD), Guwahati

Copy also to:

i) ✓ ADG (B&A), Prasar Bharati, Copernicus Marg, Mandi Huouse, New Delhi-110001 with a request to issue similar directions to PAOs attached with Prasar Bharati for compliance
ii) CEO (CBFC) / DG (IIMC), New Delhi / CEO (CFSI), Mumbai / Director (FTII), Pune / Director (SRFTI), Kolkata

No. 23(2)/E.Coord/2018
Government of India
Ministry of Finance
Department of Expenditure
North Block, New Delhi

North Block, New Delhi
Dated: 24th January, 2020

Office Memorandum

Subject: Rush of Expenditure in the last quarter of Financial Year 2019-20

According to Rule 62(3) of General Financial Rules 2017, rush of expenditure particularly in the closing months of financial year, shall be regarded as breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry had already sensitized all administrative heads that rush of expenditure in the year end must be strictly avoided. As per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods & services and reimbursement of expenditure already occurred. Budget Division of Ministry of Finance vide its O.M No. F. No. 12(15)-B(W&M)/2019 dated 27.12.2019 has revised the limits of expenditure in last quarter of previous year from 33% to 25% and in the last one i.e. month of March from 15% to 10% (copy of the O.M enclosed).

2. In view of the above, the process of obtaining financial concurrence of Ministry of Finance and IFDs of the respective Ministries/Departments must, therefore, be completed by 9th March 2020 and regular Sanctions and Bills must be preferred on PFMS Portal by 15th March. The sanctions, bills pertaining to the last Supplementary Demands for Grants only or any exceptional cases with the approval of Financial Adviser of the Ministry/Department may be processed thereafter.

3. It is requested that necessary instructions in this regard may please be issued to all Heads of Departments and Head-offices/sections of main Ministries/Departments so that there is no breach of financial propriety.

B24/1223
3/1/2020

O/o CCA
Dy. No. 53
Date... 27/01/2020

Sd/-
27/1/2020

[Signature]
27/01/2020
(H. Atheli)
Director
Tele: 011-23092604

Enc: As above
विभागीय निदेशिका
मुख्य सचिव, वित्त विभाग

- To:
1. All Secretaries to the Government of India
 2. All Financial Advisors of Ministries/Departments

Copy to:

1. Controller General of Accounts, D/o Expenditure, Mahalekha Nyantrak Bhawan, GPO Complex, E-Block, INA, New Delhi

may pl be circulated to all PWDs for their information with a request to bring it to the notice of all HODs/DDs/Asst. Secys. their payment contrn.
JLA (SIA)
AAO, BDA-II
[Signature]

No 12/15 (BWE M)/2019
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi,
27th December, 2019

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government - Guidelines for Expenditure Management in the last quarter/month of current fiscal viz. 2019-2020.

The undersigned is directed to invite a reference to this Ministry's O.M. issued under F.No.15(39)-B(R)/2016 dated 21.8.2017 (copy enclosed for ready reference) regarding modified exchequer control based expenditure management under Cash Management System in Central Government and to state that the existing guidelines for expenditure control have been reviewed. Considering the fiscal position of the Government in the current financial year, it has been decided to cap the expenditure in the last quarter/last month of the current financial year viz 2019-20 as indicated below:

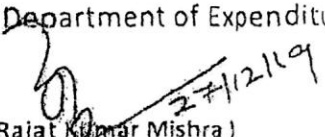
Expenditure during -	Existing criteria	Revised criteria for 2019-20
Last quarter (Jan-Mar)	33% of BE	25% of BE
Last Month (March)	15% of BE	10% of BE
Balance period (Jan & Feb)	18% of BE	15% of BE

2. For further clarity in regulating the expenditure, the following guidelines for incurring expenditure in the last quarter/last month of current financial year (2019-2020) are issued:

- (i) Expenditure in the last quarter 2019-20 is to be restricted to 25% of BE;
- (ii) Expenditure in the last month of current financial year should not be more than 10% BE;
- (iii) In case of reduction in expenditure ceiling in RE vis-à-vis BE, the expenditure should be restricted to ceiling indicated in RE;
- (iv) In case of any expenditure (through re-allocation of savings within the Grant) requiring prior approval of Parliament, expenditure may be incurred only after obtaining the approval of Parliament through Supplementary Demands for Grants; and
- (v) In case of additionality agreed in RE, any additional expenditure may be incurred after having obtained the approval of Parliament.

3. Ministries/Departments are requested to observe the above guidelines strictly and regulate the expenditure accordingly in the current financial year. Items of large expenditure would continue to be governed by the guidelines issued vide this O.M. dated 21.8.2017

4. This issues with the approval of Secretary, Department of Expenditure


(Rajat Kumar Mishra)
Joint Secretary (Budget)

Secretaries of all Ministries/Departments,
Financial Advisers/Pr.CCAs/CCAs of all Ministries/Departments,
Controller General of Accounts, Ministry of Finance,
Office of the Comptroller & Auditor General of India