



प्रधान मुख्य आयकर आयुक्त, आं. प्र. व तेलंगाना का कार्यालय
Office of the Pr. Chief Commissioner of Income Tax ,
9th Floor, C-Block, I.T. Towers, Masabtank , Hyderabad – 500 004
☎ : 040 – 23425492

F.No. Pr.CCIT/ Guard file/Accts./2019-20

Date : 2-03-2020.

To,
All the Head of Offices/ DDOs,
A.P. & Telangana, Hyderabad

Sir/Madam.

Sub: Rush of Expenditure in the last Quarter of F.Y.2019-20
Request to submission Bills on PFMS by 15th March - Instructions
– Regarding.
Ref: ZAOs mail Dated: 24-02-2020 & 26-02-2020
-oOo-

With reference to the above,

The undersigned is directed to forward the copy of OM No.MF.CGA/ITD /Reports/Support/2019-20/PT.File/298, Dated:21-02-2020 issued by Department of Expenditure O/o Controller General of Accounts , New Delhi, regarding submission of Bills on PFMS by 15th March to adhere and necessary action.

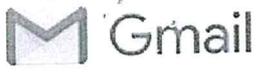
Encl: As Above

Yours faithfully,

(एन.एस.प्रेम कुमार/N.S. PREM KUMAR)
प्रशासनिक अधिकारी (डी डी ओ)
Administrative officer (DDO)
प्रधान मुख्य आयकर आयुक्त, हैदराबाद
O/o.Pr.CCIT, Hyderabad.

Copy to Sr.AO, O/o ZAO,CBDT,Hyderabad

4/3/20



Ccit Hyd <ccithyd1@gmail.com>

Rush of Expenditure in the last quarter of financial year 2019-20

1 message

Mon, Feb 24, 2020 at 11:12 AM

zaohyd.cbdt <zaohyd.cbdt@nic.in>
To: ccithyd1 <ccithyd1@gmail.com>

PI find enclosed attachment which is self explanatory. It is requested to issue further instructions to all DDOs for necessary compliance

A Srinivas
SrAO(Precheck)
CBDT, HYDERABAD
O/o Principal Chief Controller of Accounts, CBDT
Ministry of Finance
Government of India
Phone No. 040-23425587 and 040-23236512 (Fax)



RushExpOM210220.pdf
109K

Govt. of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
GIFMIS

Mahalekha Niyantarak Bhawan,
Block-E, GPO Complex, INA, New Delhi

No. MF.CGA/ITD/Reports/Support/2019-20/Pt. File/ 298/

Dated: 21 February 2020

Office Memorandum

Subject:- Rush of expenditure in the last quarter of financial year 2019-20-reg.

Reference is invited to Dept. of Expenditure, Ministry of Finance, New Delhi OM no. 23(2)/E-Coord/2018 dated 24/01/2020 on the above mentioned subject and office of CGA OM no. 3(1)GFR-Exp. Control/TA-II/2018-19/78 dated 11-02-2020 wherein Pr. CCAs/CCAS/Cas (IC) were requested to co-ordinate matter to inter alia ensure that sanctions and bills are paced evenly during March 2020 to avoid rush of expenditure and potential system overload in PFMS.

2. With a view to avoid a situation of system overload that may adversely affect the smooth payment process in PFMS, it has been decided to adopt staggered timing for Ministries / Departments divided into two Groups for pushing expenditure through PFMS preferably as per details below:

a) Group A: 07:30 AM – 01:30 PM

b) Group B: 01:30 PM – 07:30 PM

3. The group-wise distribution of Ministries / Departments is enclosed.

4. All Pr.CCAs/CCAs/CAs (IC) are requested to follow the action points given below for avoidance of PFMS system overload.

- i. The Pr. AO and all PAOs may be advised to preferably abide by their respective staggered timing for pushing payments through PFMS.
- ii. It may be ensured by co-ordinating with the concerned authorities that all regular sanctions and bills are preferred on PFMS by 15th March 2020.

Only sanctions / bills pending to the last batch of Supplementary Demands for Grants or any exceptional case may be preferred thereafter with the approval of the Financial Adviser.

iii. The pendency position of bills may be monitored at the end of each day through Reports Module of PFMS (CAM Reports – MIS – MIS 01 – Bills Status Report and MIS-02-Bill Pendency Report) with a view to keep the bills under process to a bare minimum.

5. As mobilization and accounting of receipts in a timely manner is also an imperative requirement, data entry of all non-tax revenues and capital receipts (Revised estimates and actuals) may be carried out timely.

6. The PFMS will be functional on all days upto 31st March, 2020 (including Saturdays, Sundays and Gazetted Holidays). Pr. CCAs/CCAs/CAs(IC) shall keep their Pr.AO and PAOs open for clearing of pending bills. Suitable instructions for availability of DDOs and other departmental officers during this period may be issued.

This issues with the approval of Controller General of Accounts.

 21/02/2020

(Harish Kumar Srivastav)
Joint Controller General of Accounts

To,

All Pr. CCAs/CCAs/CAs (IC)

Copy to:-

1. Sr. PS to CGA.
2. PS to Addl. CGAs.
3. All Jt. CGAs/CC(Pension)/Director (INGAF).
4. All Dy. CGAs/ACGAs.
5. Sr. AO, ITD for uploading on website.

Group "A"

Controller Code	Controller Name
001	AGRICULTURE
002	WATER RESOURCES
004	RURAL DEVELOPMENT
005	CHEMICAL AND FERTILIZERS
007	HIGHER EDUCATION
008	SCHOOL EDUCATION AND LITERACY
009	SOCIAL JUSTICE AND EMPOWERMENT
010	POWER
012	TRIBAL AFFAIRS
016	REVENUE
018	HOME AFFAIRS
022	LAW & JUSTICE
024	ROAD TRANSPORT & HIGHWAYS
025	STEEL
026	MINES
032	INFORMATION TECHNOLOGY
034	PERSONNEL, P.G. & P.
037	SCIENCE AND TECHNOLOGY
038	SPACE
039	A.G. (AUDIT) DELHI
044	YOUTH AFFAIRS & SPORTS
050	UT of Dadra and Nagar Haveli
066	DIRECTORATE OF ACCOUNTS, DAMAN & DIU, DAMAN
078	EXTERNAL AFFAIRS
084	ELECTION COMMISSION
086	CORPORATE AFFAIRS
090	DISINVESTMENTS
098	Ministry of Development of North Eastern Region
117	Ministry of Skill Development & Entrepreneurship

Group "B"

Controller Code	Controller Name
003	CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION
006	COMMERCE
011	COAL
013	EXPENDITURE
014	ECONOMIC AFFAIRS
017	HEALTH and FAMILY WELFARE
019	INDUSTRY
020	INFORMATION and BROADCASTING
021	LABOUR AND EMPLOYMENT
023	PLANNING STATISTICS AND PROGRAM IMPLEMENTATION
027	SUPPLY
028	CULTURE
029	CIVIL AVIATION & TOURISM
030	URBAN DEVELOPMENT AND URBAN POVERTY ALLEVIATION
033	PRESIDENT S SECRETARIAT
035	CBEC
036	CBDT
040	LOK SABHA
041	RAJYA SABHA
047	WOMEN AND CHILD DEVELOPMENT
051	AG, UT, CHANDIGARH
077	NEW AND RENEWABLE ENERGY
079	ENVIRONMENT and FORESTS
080	FOOD PROCESSING INDUSTRIES
081	EARTH SCIENCES
082	CENTRAL PENSION ACCOUNTING OFFICE
083	CHEMICALS and PETROCHEMICALS
085	UT, LAKSHWADWEEP
088	SHIPPING
089	PANCHAYATI RAJ
092	MINISTRY OF MINORITY AFFAIRS
093	PETROLEUM AND NATURAL GAS
095	TELECOMMUNICATIONS
115	Ministry of Drinking Water & Sanitation
116	Department of Financial Services Min of Finance
118	Ministry of Fisheries Animal Husbandry & Dairying

4319



Ccithyd <ccithyd1@gmail.com>

Rush of expenditure in last quarter of financial year 2019-20

1 message

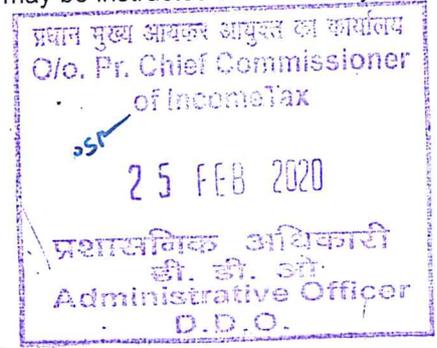
Mon, Feb 24, 2020 at 1:04 PM

zaohyd.cbdt <zaohyd.cbdt@nic.in>

To: ccithyd1 <ccithyd1@gmail.com>

Pl find enclosed attachment. It is requested to follow the guidelines issued by the O/oCGA, New Delhi while incurring the expenditure in the last quarter of the financial year 2019-20. All the DDOs may be instructed for necessary compliance

A Srinivas
Sr Accounts Office
CBDT, HYDERABAD
O/o Principal Chief Controller of Accounts, CBDT
Ministry of Finance
Government of India
Phone No. 040-23425587 and 040-23236512 (Fax)



 Rush of Expenditure OM78 11022020.pdf
330K

F. No. 3(1)/GFR-Exp.Control/TA-II/2018-19/78
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts

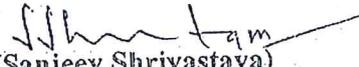
Mahalekha Niyantak Bhawan
GPO Complex, E-Block,
INA, New Delhi-110023
Date: 11th Feb, 2020

Office Memorandum

Subject: - Rush of expenditure in the last quarter of Financial year 2019-20

Please find enclosed herewith a copy of Ministry of Finance, Department of Expenditure O.M. No. 23(2)/E.Coord/2018 dated 24-01-2020 on the above cited subject for information and compliance.

Encl.: As above.


(Sanjeev Shrivastava)
Joint Controller General of Accounts

To,

All Pr. CCAs/ CCAs/ CAs with independent charge

✓ S. A.O (ITD): For uploading on CGA's website.

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:

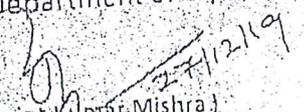
Expenditure during -	Existing criteria	Revised criteria for 2019-20
Last quarter (Jan-Mar)	33% of BE	25% of BE
Last Month (March)	15% of BE	10% of BE
Balance period (Jan & Feb)	18% of BE	15% of BE

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/FCAs/CCAs of all Ministries/Departments;
Controller General of Accounts, Ministry of Finance,
Office of the Comptroller & Auditor General of India.