

13/3/18

**BUDGET MATTER**  
**MOST IMMEDIATE**



DIRECTORATE OF INCOME TAX  
(Expenditure Budget)  
Ministry of Finance, Govt. of India  
Ground Floor, A.R.A. Centre, Jhandewalan Extn., New Delhi-110055  
Ph 011-23593102, Tele fax: 011-23684413

F. No. DIT (EB)/Suppl. Demand/2017-18/2851

Dated: 12.03.2018

To

All Budget Controlling Authorities (BCAs)

Sub: Fourth and Final Batch of Supplementary Demands for Grants 2017-18 (DT) and Uploading of pending bills in the PFMS System – reg.

Madam/Sir,

Kind reference may be made to the O.M issued by the Department of Expenditure No. 23(2)/ E.Coord /2018 dated 7<sup>th</sup> March, 2018 forwarded to this Department by the Under Secy, IFU(B & A) DT, vide letter No. 7/2/2017-IFU(B&A) DT dated 9.3.2018 (copy enclosed).

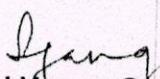
- As per the above O.M, all sanctions and bills must be uploaded on the PFMS portal by 15<sup>th</sup> March positively. Only sanctions / bills pertaining to the Final Supplementary Demand for grants or any exceptional cases will be processed thereafter with the approval of Financial Adviser of the Ministry / Department.
- Further, it has been informed by the IFU that the Fourth and Final Supplementary Demand for Grants in respect of Direct Taxes under the Salary and Non-Salary heads will be available as soon as the Supplementary Demand for Grants 2017-18 (March 2018) and connected appropriation bill is passed by the Parliament. As the same is expected to be received by the 3<sup>rd</sup> week of March 2018, therefore, all the offices are required to be ready with all the pending bills in respect of the same for uploading in the PFMS system.

4. As soon as the approval for the Supplementary Demand for grants is received, the final Revised Estimates (R.E)/ Final Requirement (F.R) will be sent from this office to all the BCAs. The funds are thereafter required to be spent and bills cleared before 31<sup>st</sup> March 2018. **Any surrender of funds under any head should also be reported by 14<sup>th</sup> March, 2018 positively.**

5. Accordingly, it is requested that, necessary instructions in this regard may be issued to all the Heads of Department and Head Offices/DDOs for necessary compliance.

6. This letter is issued with the approval of Member (A&J), CBDT.

Yours faithfully,

  
(Surabhi Varma Garg)  
Addl. Director General  
(Expenditure Budget)  
New Delhi.

Encl: As above. \_\_\_\_\_

Copy to:-

Web Manager, Data Base Cell, CBDT for uploading this letter on irsofficersonline website.

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8/3/18

**MOST IMMEDIATE**

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

North Block, New Delhi  
Dated: 7<sup>th</sup> March 2018

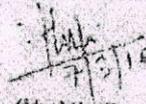
Office Memorandum

**Subject: - Rush of expenditure in the closing month of Financial year 2017-18**

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 a breach of financial propriety and shall be avoided. It is 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 extant 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 restrict last quarter expenditure to 33% ceiling and last month (March) expenditure to 15% ceiling.

2 In view of above the process of obtaining financial concurrence of Ministry of Finance and IFDs of the respective Ministries/ Departments must therefore, be completed by 9<sup>th</sup> March 2018 and regular Sanctions and Bills must be preferred on PFMS Portal by 15<sup>th</sup> 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.

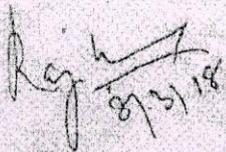
3 It is requested that necessary instructions in this regard may please be issued to all Heads of Departments and Head-offices/sections of main Ministries/ Departments so that there is no breach of financial propriety.

  
(M. Atheti)  
Director

Tele: 011 - 23092604

To:

1. All Secretaries to the Government of India
2. All Financial Advisers of Ministries/ Departments

  
8/3/18

San. Manish, ASO