

**FN-15/3/2024-IFD**  
**Ministry of Jal Shakti**  
**Department of Water Resources,**  
**River Development and Ganga Rejuvenation**

Shram Shakti Bhawan,  
New Delhi,  
Dated: 19<sup>th</sup> March, 2024

**OFFICE MEMORANDUM**

**Subject: Rush of expenditure in the month of March, 2023-24- reg.**

The undersigned is directed to forward herewith OM No. TA-2-03002(03)/1/2021-TA-II/e-5450/136 dated 14.03.2024 received from Department of Expenditure on the subject mentioned above for compliance.

*Encl: As above*

  
(H. Paulien Gangte)  
Section Officer (IFD)  
Tel. No.011- 23719302

To

(i) All SMDs/ Wings/Divisions/Sections/Organizations under DoWR, RD&GR

Copy to:-

- (i) PPS to JS&FA
- (ii) DS (Finance)
- (iii) Intranet of DoWR, RD&GR

Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts



Mahalekha Niyantrak Bhawan  
E-Block, INA, New Delhi  
Dated: 14<sup>th</sup> March, 2024.

OFFICE MEMORANDUM

Asah  
UPCIRDO  
18/03  
14/3  
Subject: Rush of expenditure in the month of March, 2023-24-reg.

In order to avoid last minute rush of expenditure & system overload in PFMS during the closing month/days of the financial year 2023-24 due to likelihood of rush of bills towards the end of the year, it is hereby advised that the following actions may be taken as pro-active measures to ensure streamlining of bills payments for March 2024:

- (i) Head of Accounting Organisations of all Ministries/Departments need to ensure smooth clearance of bills in PAO and monitor daily stock of bills in hand in each PAO. Pr.CCA/CCA/CA(i/c) of Ministries/Departments should consider opening of Pay and Accounts Office on Saturdays and Sundays falling in March, 2024 to clear the pendency of bills in hand. A consolidated controller-wise bill pendency report from Pr.CCA/CCA/CA (ic) containing number of bill received, cleared and pending at the close of the day will be monitored on a daily basis, in the Office of CGA starting from 13<sup>th</sup> March till 31<sup>st</sup> March, 2024.
- (ii) Engagement and close coordination by Pr.CCA/CCA/CAs within their respective Ministries/ Departments should be ensured. Programme Divisions, Administrative offices, DDOs and other stakeholders may be sensitized and requested to submit bills in a timely manner with a specific date (say 22<sup>nd</sup> March) by which bills may be submitted in PAOs A copy of the instructions issued by the field offices to the offices under their payment control for the time-schedule for timely submission of various types of bills may also be endorsed to this office.
- (iii) In order to avoid system overload during last hours of the end of FY 2023-24, Pr.CCAs/CCAs/CA(i/c) of Ministries/Departments may also request Programme Divisions in their Ministries/Departments to complete the processing of sanctions expeditiously after taking IFD concurrence etc wherever applicable for expediting onward submission of bills by DDOs to PAOs.
- (iv) In the light of the three bank holidays falling on the last week of March 2024 (March 25<sup>th</sup>- Holi; March 29<sup>th</sup> Good Friday; and March 31<sup>st</sup> being Easter Sunday), the timelines to be specified by RBI for March end for processing e-payments through Banks and issue of assignments through PFMS are indicative outer time limits only. DFS is likely to issue suitable instructions to RBI to ask all banks handling Government business to remain open on 29<sup>th</sup> and 31<sup>st</sup> March 2024. These are for the processing of bills and fund settlement with RBI on 31<sup>st</sup> March 2024. This specific advisory for 31<sup>st</sup> March 2024 will be issued shortly. However, it is expected that all types of bills for payments should be processed well before the outer limits.

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(v) In case of opening of head of accounts become necessary as per RE 2023-24, the request for opening of heads should be sent to CGA Office online at the earliest through e-lekha.

(vi) Reconciliation of balances may be carried out by PAO especially the figures appearing under Major Head 8454-Treasury Single Account with actual expenditure as reported by autonomous bodies utilized against assignments issued by PAO under TSA.

(vii) Token generation in the case of ebill is automated. In case of bills preferred other than through ebill module, it should be ensured by PAOs that requisite token has been generated in PFMS against such bills on the same day when ink-signed bills from DDO are received. It may be strictly ensured that there should not be any delay in generation of tokens by PAOs and the same may be closely monitored by Pr. CCA/CCA/CAs.

This issues with the approval of CGA.

*Shankari Murali*

(Shankari Murali)

**Additional Controller General of Accounts(A&FR)**

To

Pr. CCAs/CCAs/CAs(i/c) of Ministries/Departments

Copy for kind information to:

1. Addl. CGA (HR & Oversight)/ Addl. CGA (PFMS)
2. FAs of Ministries/Departments
3. PPS to CGA