

INDIAN VETERINARY RESEARCH INSTITUTE  
IZATNAGAR (UP) 243122

No.F2-1(Misc.)2019-20/Compt.

Dated: 15.03.2024

ENDORSEMENT

In continuation to this office circular of even number dated 29.02.2024, the compliance of ICAR Office-Memorandum No.1(2)/2022-Audit-I dated the 12<sup>th</sup> March, 2024 issued by the Joint Secretary (Finance), may be ensured.

*Mithlesh Kumar*  
15/3/2024  
(Mithlesh Kumar)  
Sr. Fin. & Accounts Officer

Distribution: -

1. All JDs/HDs/Incharges, ICAR-IVRI, Izatnagar & its Regional Stations/Centres.
2. Incharge, ARIS Cell, IVRI, Izatnagar for uploading the aforementioned OM on the IVRI website.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
KRISHI BHAVAN: NEW DELHI

No. 1(2)/2022-Audit-I

Dated the 12<sup>th</sup> March, 2024

Office-Memorandum

**Subject:- Rush of Expenditure in the last quarter of Financial year 2023-24.**

It has been observed in the past that a large number of bills/sanctions were received till the last hours in the month of March making it difficult to arrange the payments of all the bills/sanctions through PFMS/TSA platform by 31st March. This may kindly be ensured by the concerned section dealing with bills for the payment that timely action is taken in all cases.

Therefore, it is put forth that:


**Bills must be consistently sent to the DDO so that they reach the IFD last by the 22nd of March 2024.**

This is imperative as delays beyond this date often lead to complications in processing bills for payment through TSA due to the subsequent audit and accounting procedures. This process involves the bill passing through the PFMS/TSA platform at three stages i.e. for approval and Digital signatures, which further exacerbates by technical issues, especially given the pressure on websites towards the end of March. Consequently, the entire process incurs significant time delays.

Please be informed that pace of expenditure is to be maintained throughout the year and March rush of expenditure may be avoided as per the instructions of MOF.

*According to Rule 62(3) of GFR 2017, rush of expenditure particularly in the closing months of financial year shall be regarded as breach of financial propriety and shall be avoided.*

All spending Units/Sections/DDO may please process all the bills for payment in time and ensure sending bills to the Finance Division within the timelines mentioned above as IFD also needs time for processing bills for payment.

  
(S.K. Pathak)

Joint Secretary (Finance)

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