

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**FINANCE DEPARTMENT (POLICY DIVISION),**  
**4 Level, A-Wing, Delhi Secretariat, New Delhi-110002**  
File No FIN-POL034/6/2026-Policy-FD/e-340995/ Dated:11/03/2026

**OFFICE MEMORANDUM**

**Sub: Rush of expenditure in the closing month of financial year.**

Attention of all Departments is invited to the need for ensuring that expenditure is evenly spread throughout the financial year. Rule 62(3) of GFR, 2017 stipulates in unambiguous terms that rush of expenditure, particularly in the closing month of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

Receipt of the proposals at the fag end of the financial year leaves little time for the examination of proposals. Besides, Departments/Agencies too do not have sufficient time to ensure proper utilization of funds. Inevitably, the departments seek revalidation of expenditure sanctions; local bodies/grantee institutions seek permission to utilize unspent balances in the subsequent financial year in respect of sanctions accorded in the previous financial year.

To avoid this situation, all the departments are advised that expenditure proposals requiring concurrence of the Finance Department during the current financial year should be submitted latest by **23rd of March 2026**. Proposals received after due date shall be considered only in the next financial year.

The above said instructions may please be brought to the notice of all concerned for compliance.

This issues with the prior approval of Pr. Secretary (Finance).

Digitally signed by  
Narender Tyagi

Date: 11-03-2026  
( Narender Tyagi )

11:05:11  
Controller of Accounts (Finance)

To

All Addl. Chief Secretaries/Pr. Secretaries/Secretaries/HODs,  
Government of NCT of Delhi.

Copy forwarded to the following for information:-

1. PPS to Pr Secretary (Finance), Delhi Secretariat, New Delhi.
2. PS to Secretary (Finance), Delhi Secretariat, New Delhi.
3. PA to Spl. Secretary (Finance), Delhi Secretariat, New Delhi.
4. Director(Budget), Delhi Secretariat, New Delhi.
5. Jt. Secretaries/Deputy Secretaries of Finance Department.
6. Guard File/Website of Finance Department.

