


INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
KRISHI BHAVAN, NEW DELHI

F.No.12(4)/2007-CDN. (A&amp;A)

Dated the 26<sup>th</sup> March, 2012.

**ENDORSEMENT**

Controller of Accounts, Govt. of India, Ministry of Agriculture, O/O Chief Controller of Accounts has issued OM NO.CA/AG/Submission of Bills/HODs/2012/977-992 dated 23.03.2012 regarding Expenditure Management and submission of Bills. As approved by the Competent Authority this OM NO.CA/AG/Submission of Bills/HODs/2012/977-992 dated 23.03.2012 has been posted on the ICAR website [www.icar.org.in](http://www.icar.org.in) for information and guidance and compliance.

  
(Sanjeevan Prakash)  
Sr. Finance & Accounts Officer

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7. All Officers/Sections, ICAR, Krishi Bhavan, New Delhi including Krishi Anusandhan Bhavan I & II, NASC, Pusa, New Delhi.
8. Shri Hans Raj, Information System Officer, DKMA, KAB-I for placing this on ICAR Web-Site.
9. Secretary (Staff Side), CJSC, NRC on Meat, Hyderabad.
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S No 37 (F-)

**MOST URGENT**

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GOVT. OF INDIA  
M/O AGRICULTURE

O/O CHIEF CONTROLLER OF ACCOUNTS  
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No. CA /AG/ Submission of Bills/HoDs/2012/ 977-992

Dated: 23/03/2012

**OFFICE MEMORENDUM**

15/6/12

**Subject: Expenditure Management and Submission of Bills - reg.**

26.3.12

Attention is invited to this office OM NO. No. CA /AG/ Submission of Bills/HoDs/2012/ Dated: 16/01/2012 & even dated 1-02-2012 on the above subject issued by CA/CCA, Ministry of Finance, Department of Expenditure has issued instructions regarding even pace of expenditure by DO letter dated 21.12.2006 mentioned in Budget Circular 2010-11 issued by Secretary, Department of Expenditure. The main emphasis is being given on the following points:

- 1) The expenditure in the last quarter of the current financial year should not exceed 33% of the budgeted amount and the expenditure during the month of March, 2012 should be limited to 15% of the Budget Estimate.
- 2) Whenever the Revised Estimates for 2011-12 are lower than Budget Estimates, actual expenditure may be kept within the RE ceilings.
- 3) In the last month of a financial year payment may be made only for the goods and services actually procured. And no amount should be released in advance (in the last month) with the exceptions given below:
  - (a) Advance payment to contractors under terms of duly executed contracts;
  - (b) Any loans or advances to Government servants etc. or private individuals as a measure of relief and rehabilitation.
  - (c) Any other exceptional case with the approval of the Financial Adviser.

Further where there is a ban on issue of cheques on 31<sup>st</sup> March, it is essential that all the DDOs should submit the bills to their respective PAOs/CDDOs within the stipulated time period of seven working days as per provisions of Civil Accounts Manual so that all the cheques can be issued by 30<sup>th</sup> March. It is only in emergent and exceptional circumstances bills may be accepted by the PAOs upto 29<sup>th</sup> March, 2012 and that too as per prior approval of the competent authority AS&FA/CCA.

Further wherever the Revised Estimates for 2011-12 are lower than Budget Estimates, actual expenditure may be kept within the RE ceilings.

Therefore all administrative Head of Departments and Pay & Accounts Officers are directed to adhere to the above instructions strictly.

*Anil Srivastava*  
23/3/12  
(Anil Srivastava)  
Controller of Accounts

All Joint Secretaries and HoDs (DAC, AHDF & DARE)

- Copy to:
- ✓ PPS to AS & FA (DAC/AHDF/DARE) for kind information of AS & FA
  2. CCA M/o Agriculture for information
  3. Controller of Accounts (Hq) to follow up and monitor the expenditure
  4. All PAOs (Delhi, NCR & Outstation) to ensure the strict compliance of this OM and issue necessary instructions to DDOs under their control for the same.

urgent  
114  
Sh. H. R.  
26/3/12

Adol. Secretary & Fin. Adviser  
CA/AG/2012/152/R  
26/3/12  
circulate to all concerned today.  
26/3/12  
Sd/- (Controller of Accounts)  
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