

F. No. TA-2-03002(03)/1/2021-TA-II/e-5450/98

Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts  
Mahalekha Niyantarak Bhawan,  
E-Block, INA, New Delhi

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Dated: 28<sup>th</sup> March, 2025

**OFFICE MEMORANDUM**

**Subject: Rush of expenditure during the last hours of end of FY 2024-2025-reg.**

This is with reference to this office OM No. TA-2-03002(03)/1/2021-TA-II/e-5450/95 dated 26-3-2025 (copy enclosed) on the subject cited. As per PFMS reports more than 1 lakh bills are still pending to be cleared at PAO level as on date. This has been viewed seriously by the competent authority.

Further, it has been observed that more than 2,00,000 bills are pending at the level of DDOs and it is not clear as to why these bills have not been sent to PAO. Similarly 1,36,478 sanctions are lying at the PD level. As advised Pr. CCAs/CCAs/CA(i/c) of the Ministries/Departments are hereby advised to follow up with the PDs/DDOs to ensure that the same are submitted to the PAO at the earliest for pre-check.

The list of bills pending in PFMS as on 27-3-2025 is attached.

This issues with the approval of CGA.

Encl: As above



(Sanchita Shukla)

Joint Controller General of Accounts (ARPR)

**To**

**All Pr. CCAs/CCAs/CA(i/c) of Ministries/Departments**

**Copy for kind information to:**

1. PPS to CGA
2. PS to Addl.CGAs

3. All Jt.CGAs, CC(Pension), Director(INGAF)

4. All Dy. CGAs/ACGAs

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Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts  
Mahalekha Niyantrak Bhawan,  
E-Block, INA, New Delhi  
\*\*\*

Dated: 26<sup>th</sup> March, 2025

**OFFICE MEMORANDUM**


**Subject: Rush of expenditure, during the last hours of end of FY 2024-2025-reg.**

In continuation of this office OMs dated 5-3-2025, 12-3-2025 and 21-3-2025 (copy enclosed), and in order to streamline the bill processing during the last hours of end of F.Y. 2024-2025, Pr. CCAs/CCAs/CAs (i/c) of Ministries/Departments are once again advised as under:

- i. To sensitize Programme Division of Ministries/Departments to process sanctions only if the budget is available or on receipt of assurance as per Appendix 10 of GFR.
- ii. Clearance of bills in PAO should be done on a daily basis to ensure smooth payments and to avoid last minute piling of bills. It has come to the notice of the undersigned that around 1 lakh bills are pending to be cleared at PAO level as on date. It needs to be ensured that no pendency is carried to the next day.
- iii. The PAO should coordinate with their DDOs to ensure that there is no pendency at DDO level also.

This issues with the approval of CGA.

Encl: As above

  
(Sanchita Shukla)  
Joint Controller General of Accounts (ARPR)

To

All Pr. CCAs/CCAs/CA(i/c) of Ministries/Departments

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Ministry	Pending At				4,40,836
	PD	DDO	PrAO	PAO	TOTAL
001 - AGRICULTURE	1,379	538	1	1,879	3,797
002 - WATER RESOURCES	3,143	1,739	1	168	5,051
003 - CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION	1,146	250	-	359	1,755
004 - RURAL DEVELOPMENT	428	61	-	257	746
005 - FERTILIZERS	217	140	-	64	421
006 - COMMERCE	1,544	312	-	128	1,984
007 - HIGHER EDUCATION	433	96	-	95	624
008 - SCHOOL EDUCATION AND LITERACY	165	18	-	19	202
009 - SOCIAL JUSTICE AND EMPOWERMENT	527	258	-	500	1,285
010 - POWER	254	76	-	60	390
011 - COAL	57	57	-	41	155
012 - TRIBAL AFFAIRS	65	61	-	88	214
013 - EXPENDITURE	447	114	-	51	612
014 - ECONOMIC AFFAIRS	212	75	-	59	346
016 - REVENUE	2,546	1,225	-	1,176	4,947
017 - HEALTH and FAMILY WELFARE	6,715	24,577	-	5,144	36,436
018 - HOME AFFAIRS	29,296	1,32,785	-	46,005	2,08,086
019 - INDUSTRY	2,071	926	-	831	3,828
020 - INFORMATION and BROADCASTING	1,480	978	-	2,494	4,952
021 - LABOUR AND EMPLOYMENT	2,003	1,080	-	511	3,594
022 - LAW & JUSTICE	1,125	238	-	322	1,685
023 - PLANNING STATISTICS AND PROGRAM IMPLEMENTATION	1,047	245	-	724	2,016
024 - ROAD TRANSPORT & HIGHWAYS	700	550	-	672	1,922
025 - STEEL	160	8	-	3	171
026 - MINES	4,440	1,278	-	1,112	6,830
027 - SUPPLY	45	4	-	6	55
028 - CULTURE	2,033	674	-	390	3,097
029 - CIVIL AVIATION & TOURISM	1,163	274	-	565	2,002
030 - Ministry of Housing and Urban Affairs	3,101	4,318	-	445	7,864
031 - ATOMIC ENERGY	2,715	432	-	418	3,565
032 - INFORMATION TECHNOLOGY	766	397	-	552	1,715

033 - PRESIDENT S SECRETARIAT	31	11	-	35	77
034 - PERSONNEL, P.G. & P.	4,860	1,449	-	952	7,261
035 - CBEC	15,939	5,902	-	10,336	32,177
036 - CBDT	25,432	14,969	-	17,458	57,859
037 - SCIENCE AND TECHNOLOGY	1,505	452	-	638	2,595
038 - SPACE	94	32	-	145	271
039 - A.G. (AUDIT) DELHI	436	309	-	116	861
040 - LOK SABHA	1	2	-	39	42
041 - RAJYA SABHA	7	1	-	11	19
042 - NATIONAL CAPITAL TERRITORY OF DELHI	-	126	-	176	302
044 - YOUTH AFFAIRS & SPORTS	312	134	-	18	464
047 - WOMEN AND CHILD DEVELOPMENT	350	100	-	57	507
051 - AG, UT, CHANDIGARH	195	132	-	373	700
075 - UT, ANDAMAN and NICOBAR	195	349	-	247	791
077 - NEW AND RENEWABLE ENERGY	227	11	-	18	256
078 - EXTERNAL AFFAIRS	2,118	1,012	-	374	3,504
079 - ENVIRONMENT and FORESTS	1,542	609	-	487	2,638
080 - FOOD PROCESSING INDUSTRIES	74	8	-	21	103
081 - EARTH SCIENCES	1,592	787	-	529	2,908
082 - CENTRAL PENSION ACCOUNTING OFFICE	16	1	-	21	38
083 - PHARMA AND CHEMICALS	69	11	-	68	148
084 - ELECTION COMMISSION	314	49	-	133	496
085 - UT, LAKSHWADWEEP	75	188	-	26	289
086 - CORPORATE AFFAIRS	1,155	606	-	898	2,659
088 - SHIPPING	892	354	-	217	1,463
089 - PANCHAYATI RAJ	81	4	-	16	101
090 - DISINVESTMENTS	14	7	-	1	22
092 - MINISTRY OF MINORITY AFFAIRS	270	28	-	15	313
093 - PETROLEUM AND NATURAL GAS	265	37	-	27	329
098 - Ministry of Development of North Eastern Region	277	76	-	35	388
115 - Ministry of Drinking Water & Sanitation	31	25	-	2	58
116 - Department of Financial Services Min of Finance	986	207	-	369	1,562
117 - Ministry of Skill Development & Entrepreneurship	595	384	-	345	1,324
118 - Ministry of Fisheries Animal Husbandry & Dairying	553	162	-	381	1,096

119 - Administration of UT of Ladakh	1,958	651	-	575	3,184
120 - UT of Dadra Nagar Haveli & Daman & Diu	66	28	-	71	165
121 - Department of Public Enterprises	25	6	-	5	36
122 - Ministry of Cooperation	73	1	-	30	104
123 - Ministry of Textiles	1,954	541	-	300	2,795
124 - Department of Pharmaceuticals	476	73	-	35	584