



No: 21/14/2022-Fin(R&C) | 2034
Government of Goa,
Department of Finance (Revenue & Control),
Secretariat, Porvorim - Goa.

Dated: 22nd December, 2022

OFFICE MEMORANDUM

Sub: Rationalisation of Expenditure and Exchequer Control Based Expenditure Management during the Financial Year 2022-23

Government has, from time to time, issued various instructions on economy measures, rationalization of expenditure etc., in order to achieve the targets and standards set out in the Goa Fiscal Responsibility and Budget Management Act, 2006, as also, to provide adequate funds for developmental activities under Capital Account and to restrict/manage expenditure on Revenue Account.

2. In order to effectively monitor the expenditure pattern as well as reduce rush of unnecessary expenditure during the last quarter, of the Financial Year 2022-23; to exhaust the allotted budgetary provisions, it has been decided to obtain a Monthly Expenditure Plan (MEP) (separately of Capital and Revenue Account) as well as Monthly Revenue Plan (expected) in the proforma appended, so that Finance (Rev. & Control) Department can regulate the expenditure vis-à-vis the revenue collections, keeping in mind the disbursements under flagship schemes and expenditure on development / capital schemes of the Government.

3. While finalizing the Monthly Expenditure Plan, the following conditions shall be taken into account, viz. –

- (i) For the current Financial Year 2022 – 23, every Department shall affect a 25% cut in Budgetary revenue expenditure excluding interest payments, repayment of debt, payment of salaries and pension.
- (ii) Not more than 20% of the Budgetary Estimates shall be spent in the remaining quarters of this financial year, except under flagship schemes of the Government and wherever possible, may be reduced by 40% till the financial year end. (This limit is to be enforced both Scheme-wise as well as demands for Grants as a whole, subject to additional provisions in the revised estimates, if any.)
- (iii) No re-appropriation of funds from one scheme to other scheme shall be permitted during the last quarter. However, **re-appropriation for Salary & wages Heads under Schemes may be considered by Finance Department on case to case basis.**

.... (Contd on pg. 2)

- (iv) In order to curb unnecessary expenditure, a ban on purchases of the following items is ordered with immediate effect upto 31-03-2023 (or such date which may be ordered, whichever is later):
- (a) Furniture, cupboards and Office furnishings, electrical, electronic appliances / fixtures, etc.,
 - (b) Computers, Printers, Computer related peripherals, etc.,
 - (c) Photocopier machines, Xerox machines, etc.,
 - (d) Air-Conditioners,
 - (e) Telephone instruments, fax machines, etc., and
 - (f) Office vehicles/staff cars.

The Director of Accounts is directed not to entertain any bills of purchases made of materials at clause (iv) above from the date of issue of this O.M. and even if the Departments resort to such purchases during this period and thereafter submit the bills in the following financial year, the same should not be entertained.

In the event the Departments are in urgent need of the aforesaid items, then specific prior approval of Department of Finance (Expenditure) should be obtained.

4. The Budget Controlling Authority / Head of Department concerned is required to draw up and finalize the Monthly Expenditure Plan as well as the Monthly Revenue Plan (expected), keeping the above detailed guidelines in mind, the proforma duly filled in, verified by the Budget Controlling Authority / Head of Department and countersigned by the Administrative Secretary concerned, should be submitted to the Under Secretary, Department of Finance (R&C), by **15th January, 2023**, positively, with a copy endorsed to the Director of Accounts. The Head of Department / Budget Controlling Authority shall be responsible for the details provided and as such, the Head of Department / Budget Controlling Authority shall personally ensure the correctness of the figures / details in the proforma.

5. The Director, Directorate of Accounts, is required to ensure that the expenditure under each Demand of Grants does not exceed the total of Monthly Expenditure Plan, projected for each quarter, unless specifically authorized by Department of Finance (R&C). The monthly expenditure for the months of December, 2022 to March 2023 (remaining quarters) shall be strictly as per the details given in the Monthly Expenditure Plan by the Head of Department / Budget Controlling Authority concerned. For any excess expenditure required to be carried out, the same shall be done with prior concurrence of the Department of Finance (R&C), who in case of justified and unavoidable cases will revalidate the figures for the month concerned and for the respective quarters overall. The proposal for excess expenditure should be properly justified and submitted at least 10 days before the end of the month concerned. Expenditure for each month of the remaining quarters shall be done wholly based on the Monthly Expenditure Plan vis-à-vis liquidity position of the State Treasury.

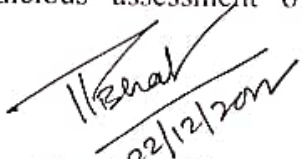
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6. The Departments shall ensure that, for the months of January'2022 and March'2023, payment is made for the goods and services actually procured and other related expenses, in the previous months and the reimbursement of the expenses already incurred and not for new items of purchase of goods and services with the exception of the following. –

- (i) Advance payment / payment to contractors, for work orders already issued.
- (ii) Loans and advances, for Government servants and other relief measures as per schemes in force.
- (iii) For other exceptional cases with the prior approval of the Finance Department.

7. All Heads of Departments / Budget Controlling Authorities relating to the Demand of Grants and the Administrative Secretary concerned, are required to strictly comply with the above instructions and submit the requisite information to the Department of Finance (R&C) before the due date. A Nodal Officer for each Demand of Grants may be nominated by the Head of Department/ Budget Controlling Authority concerned, whose details (alongwith contact numbers and e-mail) may be communicated to the Department of Finance (R&C) alongwith the Monthly Expenditure Plan & Monthly Revenue Plan (expected) proforma.

8. The above measures for rationalization of expenditure are intended to curb unnecessary revenue expenditure and provide funds for development activities under Capital Account as well as provision for payment of revised pay and arrears thereon. Therefore, Finance Department encourages the Departments to surrender savings under Revenue Account by making judicious assessment of their requirements.


22/12/2021
(Pranab G. Bhat)
Under Secretary-Finance (R&C)

To,

1. All Secretaries to Government, Secretariat, Porvorim.
2. Secretary to Hon'ble Governor, Raj Bhavan, Dona Paula.
3. O. S. D. to Hon'ble Chief Minister, Secretariat, Porvorim.
4. O. S. D. / P. S. to Hon'ble Dy. Chief Minister & All Ministers, Secretariat, Porvorim.
5. O. S. D. / P. S. to Hon'ble Speaker / Dy. Speaker, Legislature Secretariat, Porvorim.
6. P. S. to Chief Secretary, Secretariat, Porvorim.
7. All Secretariat Departments, Secretariat, Porvorim.
8. All Heads of Departments/Offices.
9. All Budget Controlling Authorities.
10. The Director of Accounts, Panaji.
11. The Jt. Director of Accounts, South Branch, Margao.
12. The Sr. Dy. Accountant General (Audit), Audit Bhavan, Porvorim.
13. All the Corporations/Autonomous Bodies.
14. Guard file.
15. Office file.

PROFORMA

FINANCIAL YEAR 2022-23

O.M. No.: 21/14/2022-Fin(R&C) dated December, 2022

Demand No.: _____
 Name of the Department: _____

MONTHLY EXPENDITURE PLAN

(Rs. in lakhs)

Budget Estimates + Supplementary 2022-23	ACTUAL MONTHLY EXPENDITURE INCURRED						MONTHLY EXPENDITURE PLAN (MEP) PROJECTED						
	Apr'22	May '22	Jun '22	Jul'22	Aug'22	Sep'22	Oct'22	Nov'22	Dec'22	Jan'23	Feb'23	Mar'23	Total for the Quarter-IV
			Total for the Quarter-1				Total for the Quarter- II			Total for the Quarter- III			
REVENUE													
CAPITAL													
TOTAL													

MONTHLY REVENUE PLAN (EXPECTED)

(Rs. in lakhs)

Major Heads of Receipt 2022-23	ACTUAL MONTHLY REVENUE COLLECTED						MONTHLY REVENUE PLAN (MRP) PROJECTED						
	Apr'22	May '22	Jun '22	Jul'22	Aug'22	Sep'22	Oct'22	Nov'22	Dec'22	Jan'23	Feb'23	Mar'23	Total for the Quarter-IV
			Total for the Quarter-1				Total for the Quarter- II			Total for the Quarter- III			
TOTAL													

Certificate:

I have personally verified the details and figures, as provided above, and the same are true to the best of my knowledge and the projected expenditure to be incurred for the Quarter -III and Quarter- IV for the Financial Year 2022-23, shall be carried out as per the MEP above. It is further certified, that while preparing the MEP for the Quarter-III and Quarter-IV, the instructions contained in earlier guidelines issued by Finance (R&C) Department have been adhered to.

Name & Signature of the Head of Department / Budget Controlling Authority, with Office Stamp

Countersigned by:

Name & Signature of the Administrative Secretary, with Office Stamp