No: 21/14/2022-Fin(R&C) /30361

Government of Goa,
Department of Finance (Revenue & Control),
Secretariat, Porvorim - Goa.

Dated: 31st December, 2025

OFFICE MEMORANDUM

Sub: **Rationalisation of Expenditure and Exchequer Control Based Expenditure Management during the Financial Year 2025-26.**

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. The following restrictions shall come in force with immediate effect:-

(i) For the current Financial Year 2025-26, every Department shall affect a 25% cut in Budgetary revenue expenditure excluding interest payments, repayment of debt, payment of salaries and pension.

(ii) For the current Financial Year 2025-2026, 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) There shall be ban on creation and upgradation of posts in all Departments/autonomous bodies/Corporations of the Government until further orders.

(iv) In order to curb unnecessary expenditure, a ban on purchases of the following items is ordered with immediate effect upto 31-03-2026 (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.

.... (*Contd on pg...2*)

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

3. The Director, Directorate of Accounts, is required to ensure that the expenditure under each Demand of Grants does not exceed the restrictions put above unless specifically authorized by Finance (R&C) Department.

4. The Departments shall ensure that, for the months of January, 2026 and March, 2026 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.

5. 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.

6. 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.

(Naresh Gaude)
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, Porvorim-Goa.
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.