Government of Goa
Finance (Exp.) Department
Secretariat, Porvorim
Bardez – Goa. 403521
Phone: 0832-252781 email: usexp-sect.goa@nic.in

No. 7/29/2025/(FIN-EXP)/396 Dated: 04/02/2026

CIRCULAR

It has been observed that several Departments are resubmitting proposals to the Finance (Expenditure) Department for concurrence at the payment stage, even after an Expenditure Sanction has already been issued for the same work. This practice has resulted in avoidable delays in releasing payments to executing agencies.

In this regard, attention is invited to Rule 30 of the General Financial Rules, 2017, which states as under:

Lapse of Sanctions: A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of twelve months from the date of issue of such sanction.

Provided that -

(i) when the period of currency of the sanction is prescribed in the departmental regulations or is specified in the sanction itself, it shall lapse on the expiry of such periods; or

(ii) when there is a specific provision in a sanction that the expenditure would be met from the Budget provision of a specified financial year, it shall lapse at the close of that financial year; or

(iii) in the case of purchase of stores, a sanction shall not lapse, if tenders have been accepted (in the case of local or direct purchase of stores) or the indent has been placed (in the case of Central Purchases) on the Central Purchase Organization within the period of one year of the date of issue of that sanction, even if the actual payment in whole or in part has not been made during the said period.

Further, this Department's O.M. No. 7-5-2012/Fin. (Exp.)- V dated 23/05/2012, clearly states that the Work/Supply orders should be issued within the financial year by all Competent Authorities in which the Expenditure Sanction was issued, failing which the validity of the Expenditure Sanction is deemed to have expired. Any request for revalidation of the Expenditure Sanction shall be made with proper justification to the Finance Department or other competent Expenditure Sanctioning Authorities, in terms of the Delegation of Financial Powers Rules, 2008.

Accordingly, where financial approval for incurring expenditure up to the sanctioned amount already stands conveyed, the Departments shall not resubmit files to Finance (Expenditure) Department for concurrence at the payment stage, subject to the conditions as follows:

(a) the payment is strictly within the amount approved in the Expenditure Sanction;
(b) the scope of work has not changed;
(c) the Expenditure Sanction remains valid and has not lapsed under Rule 30 of GFR 2017 or the O.M. dated 23/05/2012; and
(d) all codal and procedural requirements are complied with.

(Naresh Gaude)
Under Secretary (Fin-Exp.)

To,
All the Heads of Departments/Corporations

Copy to:
1. Guard file
2. O/c