

No.7(1)E.Coord/2020  
Government of India  
Ministry of Finance  
Department of Expenditure

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North Block, New Delhi  
Dated the 10<sup>th</sup> June, 2021

**Office Memorandum**

Subject: Curtailing avoidable expenditure: 20% reduction in controllable expenditure.

The Government has decided all Ministries/Departments should take steps to curb wasteful/avoidable expenditure and aim for 20% reduction in controllable expenditure. The Department of Expenditure has been directed to review the progress in the matter

2. Therefore, all the Ministries/Departments are requested to take steps to curtail all avoidable non-scheme expenditure and aim for 20% reduction in controllable expenditure, in compliance of the above decision. Expenditure in 2019-20 may be taken as the baseline for this purpose. A suggestive list of object heads of controllable expenditure is attached.
3. Expenditure related to containment of the Covid-19 pandemic is excluded from the scope of this order.
4. This issues with the approval of Finance Secretary.



(Thanglemlian)

Joint Secretary to the Government of India

1. Secretaries to the Government of India
2. All Financial Advisers of Ministries/Departments

Encl: Suggestive List of Object Heads.

**A Suggestive List of Object Heads and their Codes under which expenditure Shall be controlled**

<b>Code</b>	<b>Description</b>
03	Overtime allowance
05	Rewards
11	Domestic Travel Expenses
12	Foreign Travel Expenses
13	Office Expenses
14	Rents, Rates and Taxes
15	Royalty
16	Publications
20	Other Administrative Expenses
21	Supplies and Materials
23	Cost of Ration
24	POL
25	Clothing and Tentage
26	Advertising and Publicity
27	Minor Works, Maintenance
30	Service or Commitment Charges
31	Grants-in-aid General
32	Contribution
50	Other Charges