



**GOVERNMENT OF JAMMU & KASHMIR,
FINANCE DEPARTMENT.
(www.jkdat.nic.in)**

Sub: - Outstanding Advance/Imprest amounts against Officers/Officials of the works Departments.

CIRCULAR

It has been intimated by the Director Audit & Inspections that during the course of Audit of various Public works Divisions /forest Divisions, it has been observed that huge outstanding on Account of Advances are outstanding against various Officers/officials since decades. It has further been intimated by Director Audit & Inspections that he has taken up the matter of recovery with concern DDO's without any progress because of the fact, as intimated by DDO's, the said Officers/Officials against whom advances are outstanding have either been transferred, migrated, retired or expired.

The issue has been examined in the Finance Department and it has been viewed very seriously, that such a huge amount on account of outstanding against the Officers/Officials has remained continuously outside the Government Account with the result the Government Accounts are not reflecting the correct picture of the Accounts of Government.


In order to ensure that this outstanding money is recovered and accounted for properly in the Government Account, the following instructions are issued for strict compliance.

- i. The DDO's will ensure that the Accounts are rendered by the Disbursing Officer as early as possible after the advances are drawn latest by or before the close of Financial year. The DDO's will adjust the accounts within the same Financial year. The DDO's will not carry forward any liability to the next year on this account. For any deviation DDO's shall be personally responsible to clear such outstanding
- ii. Heads of the Departments and DDO's will ensure recovery of outstanding balances on Account of Temporary Advance and Imprest from officials /Officers who are still in service, even ~~it~~ means recovery from their salaries .
- iii. The departments will identify the Officers who have issued NDCs in favour of the officers /Officials at the time of their retirement without recovering outstanding against them. The department will also identify the officers who have issued the LPCs in favour of Officers /Officials at the time of their transfer without effecting recovery from them or without depicting such outstanding in their LPCs.
- iv. Once these Officers are identified the amount of outstanding shall be recovered from their salaries.
- v. In future NDC shall not be issued in favour of retiring employee unless it is verified conclusively that there is nothing outstanding against the retiring Officer/Official.

Similarly LPC shall not be issued by any DDO in favour of a transferee unless amount outstanding against him is recovered in full.

In case of outstanding against migrant employee the concerned HOD/DDO shall furnish particulars of such Official/Officer against whom there is any outstanding to Relief Commissioner (Migrants) for recovery from their salaries.

- i) Progress achieved by the concern Departments in this regard shall be reported to Director Audit & Inspection under intimation to Finance Department.
- ii) Details of Advances/Imprest against Officers/Official of concerned Departments are enclosed.


(Altaf Hassan Mirza)
Director General,
Accounts & Treasuries,
Finance Department. 8/7/2014

Dated : 08 07.2014.

NO: DGAT/PS/DR/512

Copy to the :-

1. All Financial Commissioners.
2. All Administrative Secretaries to the Government.
3. Principal Resident Commissioner, Government of J&K, 5- Prithvi Raj Road , New Delhi.
4. Principal Chief Conservator of Forest, J&K.
5. Principal Accountant General (Audit) , J&K Jammu.
6. Accountant General , (A&E) J&K, Jammu.
7. Divisional Commissioner Kashmir /Jammu.
8. Director / Ex-officio Secretary to Government SKIMS, Soura Srinagar.
9. Director General, J&K Funds Organisation.
10. Director General, Codes.
11. Director General, Budget.
12. All Chief Engineers.
13. All Heads of Departments.
14. Director, Information Department for according wide publicity to the circular instructions.
15. Director Resources & Institutional Finances Finance Department.
16. Director, Audit & Inspections, Finance Department.
17. Director ,Local Fund Audit & Pensions, Finance Department.
18. Director, Accounts & Treasuries Kashmir/ Jammu.
19. All Directors Finance / Financial Advisors & Chief Accounts officers.
20. OSD with Minister for Finance & Ladakh Affairs for information of the Hon'ble Minister.
21. All Chief Accounts Officers / Accounts Officers working in the provincial offices of Kashmir/Jammu.
22. Pvt.Secretary to Chief Secretary for favour of information of Chief Secretary.
23. Pvt.Secretary to Principal Secretary to Government, Finance Department for favour of information of Principal Secretary.