



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

Subject:- Recording of complete six- tier classification.

C I R C U L A R

In terms of Rule 2-27 of Chapter IV of J&K Financial Code Volume I 'General Instructions regarding preparations and Form of Bill and Voucher', among other things, it is clearly mentioned that a bill or other voucher presented at the treasury as a claim for the payment of any amount by the Government shall contain the major head, minor head, sub-head and detailed account head to which the charge is debitable. But the Accountant General, (A&E) J&K has time and again been reiterating that the full six-tier classification is not being recorded on the bills / vouchers by the Drawing and Disbursing Officers as also the Treasury Officers do not perform the initial check of recording of full six-tier classification on the bills/ vouchers and forward the bills / vouchers to the office of Accountant General (A&E), with the result difficulties are being faced by the office of Accountant General (A&E).

All the Treasury officers are, therefore, directed to ensure that the complete 6 -tier classification is recorded on the bills/ vouchers by the DDOs operating upon their treasuries. Any deviation in this regard on the part of any Treasury Officer shall be viewed seriously.


(A. M. M. Jehangir) 28.5.13

Director General
Accounts & Treasuries
Finance Department.

NO: DGAT/PS/DR/ 508

Dated : 28 .05.2013.

Copy to the :-

1. Principal Accountant General, J&K for his kind information.
2. Principal Secretary to Government, Finance Department for favour of information.
3. Accountant General (A&E), J&K Srinagar / Jammu for favour of information.
4. Director, Accounts & Treasuries Kashmir / Jammu.
5. OSD with Minister for Finance & Ladakh Affairs for kind information of the Hon'ble Minister.
6. All Treasury Officers for information and immediate compliance.