

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

Subject: Drawing of bills without special Authority from the Accountant General.

C I R C U L A R

Drawing and Disbursing powers are exercised by the officers designated as "Drawing and Disbursing Officers" by the Government. As for the order of assigning of charge for the purpose of "Drawing and Disbursing powers" is concerned in no case it shall be assigned to a non-gazetted officers except in the cases where charge is already held by such officer.

Attention is invited to a communication from the office of Accountant General (A&E) No. TM-J/2020-21/spl-Authority/275-77 dated 03.07.2020 addressed to Director Accounts and Treasuries Jammu wherein Note 1 below Rule 4.16 of the J&K Financial code vol. I has been referred which reads as under:

"In case of a Non-gazetted Government servant taking over charge from a Government servant who usually draws countersigns bills, a special authority from the Accountant General on the Treasury is essential for honouring his signatures"

The above rule position speaks for an interim arrangement when the drawing and disbursing officer hands-over charge to a Non-Gazetted officer while proceeding on leave or under transfer when no substitute has been provided or the substitute provided has not joined at his place and it in no case authorizes drawing and disbursing powers to such Non-Gazetted official.

Based on the communication of Accountant General Office, Director Accounts and Treasuries Jammu has issued instructions to the Treasury Officers of Jammu region to adhere the instructions of Accountant General wherever officers placed in incharge capacity have been directed to have special authority to be

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obtained from Accountant General for honouring his signatures at Treasury. This has caused non release of payments at Treasuries.

It is not out of place to mention here that officers who are designated drawing and disbursing officers and are in incharge capacity performing all duties and responsibilities of the post, drawing & disbursing powers are vested with the chair and not in personal capacity. Besides provisions of Financial code are obsolete in view of J&K re-organization act.

In this regard it is impressed upon all the Treasury Officers that the instructions issued by Director Accounts & Treasuries Jammu vide No. DAT/Try/2020-21/80/1067-1126 dated 09.07.2020 shall be treated as void ab-initio and shall be followed only for cases where designated drawing & disbursing officer hands-over charge to a non-gazetted officer under unavoidable circumstances.


(Mahesh Dass)

Director General,
Accounts & Treasuries,
Finance Department

No. DGAT/PS/DR/ 315

Dated: 30-12-2020

Copy to the:

1. Accountant General (A&E) J&K and Ladakh for information.
2. Director Accounts & Treasuries Jammu/Kashmir for information.
3. All the Treasury Officers.