



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

Subject:- Non-rendition of Red accounts to the office of Accountant General (A&E), J&K.

CIRCULAR

In a meeting with Financial Commissioner (Additional Chief Secretary), Finance Department on 26.07.2022, the Accountant General (A&E), J&K has once again brought to the notice of the Finance Department, that the inventory of awaited Red DC accounts was increasing, as the DDOS are not submitting the detailed contingent bills against the amounts drawn in advance on the Abstract Contingent Bills to his office with due promptitude. The huge outstanding balances under AC Bills that has accumulated to Rs. 132462401998.00 as on 26.07.2022 (Period 10/2019 to 06/2022). The previous outstanding of erstwhile State for the period 04/2003 to 10/2019 is Rs. 69798014855.

Despite the express instructions to the Treasury Officers vide Government Order No. 166-F of 2011 dated 10.06.2011 to the effect that under no circumstances shall they entertain the fresh WDC bills for further advance draws without obtaining a photocopy of the bills under which the Red DC accounts against earlier advances have been submitted by the DDOS concerned to the Accountant General (A&E), the Increasing trend of OB under Red DC accounts points clearly towards the laxity shown by the Treasury Officers in implementing the instructions in all seriousness. This non seriousness on the part of Treasury officers, as also on part of the DDOS, has disturbed the compilation and proper expenditure accounting in the office of Accountant General (A&E) due to non-adjustment of outstanding amounts held under OB.

In order, therefore, to ensure strictest compliance of extant instructions in the matter at both DDO and Treasury Officer Levels, it is enjoined that:

- (i) The DDOS shall not draw any fresh Abstract Contingent Bills until a certificate is enclosed from the Accountant General (A&E) on the bill that the accounts of the previous advance (s) have been rendered by a particular DDO to the Accountant General (A&E), J&K.
- (ii) The Treasury Officers shall not, repeat NOT, entertain any fresh Abstract Contingent Bills for payment unless a certificate to the effect that the detailed accounts of the previous advance drawal (s) have been rendered by that particular DDO, is recorded on the bill by the Accountant General (A&E).

Sd/-

(Vivek Bharadwaj), IAS,
Financial Commissioner,
(Additional Chief Secretary),
Finance Department.

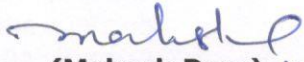
Dated: 12.09.2022

No. DGAT/PS/DR/T-AdoMisc/42/2021-01/273

Copy to the:

1. Ld. Advocate General, High Court of J&K.

2. All Financial Commissioners.
3. Director General of Police, J&K.
4. Principal Accountant General, J&K.
5. All Principal Secretaries to the Government.
6. Principal Secretary to Hon'ble Lieutenant Governor.
7. Principal Resident Commissioner, New Delhi.
8. Chief Electoral Officer, J&K.
9. Joint Secretary (J&K) Ministry of Home Affairs, Govt. of India.
10. All Commissioner/ Secretaries to Government.
11. Divisional Commissioner, Jammu/Srinagar.
12. Director Anti Corruption Bureau, J&K.
13. Registrar General, J&K High Court Jammu/Srinagar.
14. Director General Audit & Inspection, J&K.
15. Director General Budget, J&K.
16. Director General Funds Organization, J&K.
17. Director General Local Fund, Audit & Pension, J&K.
18. Director Information, J&K.
19. All Heads of Departments/ Managing Directors/ Chief Executive of State PSU's/ Autonomous Bodies.
20. Secretary, J&K Public Service Commission, J&K.
21. All District Development Commissioners.
22. Secretary, J&K Legislative Assembly.
23. Director Accounts & Treasuries Jammu / Kashmir.
24. Principal, Northern Zonal Accountancy Training Institute, Jammu.
25. All Director Finance / Financial Advisors & CAO's.
26. All Directors (Planning)/Joint Director (Planning).
27. Joint Director Funds Organization Jammu / Kashmir.
28. Principal Accountancy Training Institute, Srinagar.
29. All Treasury Officers.
30. General Manager, Government Press for publication in Government Gazette.
31. Pvt. Secretary to Advisor (B) to the Lieutenant Governor.
32. Pvt. Secretary to the Chief Secretary, J&K.
33. Pvt. Secretary to Financial Commissioner (Additional Chief Secretary), Finance Department, J&K.
34. I/c Website, FD (www.jakfinance.nic.in).
35. I/c Website, GAD (www.jkqad.nic.in).
36. Govt. Order File (w.2.s.c.).
37. Stock File.


(Mahesh Dass), 12/9/22
Director General,
Accounts & Treasuries,
Finance Department.