



**GOVERNMENT OF JAMMU AND KASHMIR,
FINANCE DEPARTMENT.**

(www.jkdat.nic.in)

CIRCULAR

Subject:- Eight-tier classification for booking of expenditure under Centrally Sponsored Schemes (CSS).

It has come to the notice of the Finance Department that allocations and releases of funds for CSS are being made by the departments with incomplete classification thus in contravention to the printed Demand for Grants and the registered classification on PFMS.

The departments are aware of the fact that the release of funds for expenditure on CSS is being monitored by the Government of India (GoI), now through its web based application PFMS. Each State scheme corresponding to CSS has been registered on it in alpha-numeric pattern under following Eight-tiers classification.

- i. Demand No.
- ii. Major Head.
- iii. Sub-Major Head.
- iv. Minor Head.
- v. Group Head.
- vi. Sub-Head.
- vii. Detailed Head.
- viii. Voted (V)/Charged (C).

Consequently, expenditure in the treasury has necessarily to be debited to this eight-tier classification only as appearing in Demand for Grant. Any allotment or bill for payment or treasury payment made in absence of the classification as mentioned above shall not match with the CSS classification registered on PFMS. As a result of this the payment made by the State shall not qualify for expenditure against the central release for CSS. The funds released by GoI for the CSSs shall continue to be showed as unspent/unutilized by it (GoI).

In view of above, it is necessary to give focused attention to the release and authorization of funds for expenditure particularly for CSSs under eight-tier classification as mentioned above and the booking of expenditure by the treasury officers on the treasury-net accordingly.

Given the above background, it is impressed upon all the concerned Administrative Secretaries to kindly ensure release and authorization of CSS funds strictly as per printed Demand under the eight-tier classification, using BEAMS application, failing which no bill shall be entertained for the payment in the treasury.

Sd/-

(Navin K. Choudhary), IAS
Commissioner/Secretary to Government,
Finance Department.

No. DGAT/PS/DR/105

Dated: 18-04-2017

Copy to the:-

1. All Financial Commissioners.
2. Director General of Police, J&K.
3. All Principal Secretaries to the Government.
4. Chief Electoral Officer, J&K.
5. Principal Resident commissioner, J&K, New Delhi.
6. Principal Secretary to the Hon'ble Governor.
7. All Commissioner/Secretaries to the Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Chairperson, J&K Special Tribunal.
10. All Heads of the Departments.
11. Director, Information. He is requested to kindly give wide publicity through electronic/print media.
12. Secretary, J&K Legislative Assembly/Council.
13. All Deputy Commissioners.
14. Managing Directors of all PSUs/Corporations.
15. Special Secretary/Private Secretary to Hon'ble Chief Minister.
16. Secretary, J&K Academy of Art, Culture & Languages.
17. General Manager, Government Press, Srinagar, Jammu.
18. Private Secretary to the Chief Secretary.
19. Private Secretary to Commissioner/Secretary to the Government, General Administration Department.
20. Private Secretary to Hon'ble Cabinet Ministers/Hon'ble Ministers of State.
21. Private Secretary to Advisor to Hon'ble Chief Minister.
22. Private Secretary to Chief executive Councillor, LADHC, Leh & Kargil.
23. Private Secretary to the Learned Advocate General, J&K.



(Altaf Hassan Mirza)
Director General, 18/4/2017
Accounts & Treasuries,
Finance Department.