



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

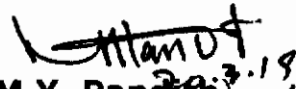
[www.jkdat.nic.in](http://www.jkdat.nic.in)

**Subject:- Expenditure Reforms: Streamlining spending in Government Departments to avoid last minute rush of expenditure.**

**C I R C U L A R**

All the Treasury Officers of Jammu and Kashmir State are hereby directed to strictly adhere to and implement the directions issued by the Finance Department vide Government Order No. 186-F of 2019 dated 07.03.2019 (copy enclosed) on the subject.

Any Treasury Officer found to have deviated from the instructions shall have to explain for the same which may be taken note of.

  
(M.Y. Pandith)  
Director General,  
Accounts & Treasuries,  
Finance Department.

No. DGAT7/PS/DR/95

Dated: 20-03-2019

Copy to the:-

1. Director, Accounts & Treasuries, Kashmir/Jammu.
2. Private Secretary to Advisor to Hon'ble Governor for kind information of Hon'ble Advisor (S).
3. Private Secretary to Chief Secretary, J&K for kind information of Chief Secretary, J&K.
4. Private Secretary to Principal Secretary to Government, Finance Department for kind information of Principal Secretary, Finance.
5. All Treasury Officer for compliance.
6. Personal file.

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GOVERNMENT OF JAMMU AND KASHMIR  
**FINANCE DEPARTMENT**  
Civil Secretariat, Srinagar/Jammu

- Subject:** Expenditure Reforms: Streamlining spending in Government Departments to avoid last minute rush of expenditure.
- Reference:** Appropriation Act No 1 & 2 of 2018, Dated: December, 15th, 2018 and Expenditure reforms Orders/Circulars issued from time to time.

Government Order No. 186-F of 2019

Dated: 07-03-2019

In the context of aforementioned subject and reference, the following directions are issued for strict adherence by all the Administrative Departments, Head of the Departments (HoDs), Drawing and Disbursing Officers (DDOs) and all the Treasury Officers (TOs):

- i. The Finance Department reiterate instructions issued vide Circular No: 109-FD of 2019, dated: 31-01-2019 that the expenditure during the last month of the current financial year 2018-19 shall be restricted to not more than 15% of the revised estimates 2018-19. This shall be within the overall ceiling of 30 % expenditure allowed during the last quarter of the current financial year 2018-19. However the relaxations allowed vide above mentioned circular shall continue to be operative for the funds released after 1<sup>st</sup>, October, 2018. The Treasury officers shall continue to have an added responsibility to ensure that the Administrative Departments/HoDs/DDCs are held to the above expenditure ceiling.
- ii. The Finance Department shall not consider any additionality and liability at this stage as Revised Estimates 2018-19 have been adopted and released in full.
- iii. Any proposal for re-appropriation shall be considered only upto 10<sup>th</sup> of March, 2019 on merits in the Finance Department only in respect of savings to be utilized for authorized pending work done liabilities, salary shortfalls etc only.
- iv. Payments in the last month shall be made only for goods and services already procured. No amounts shall be released in advance except in the following circumstances:
  - a) Advance payments to contractors under terms of duly executed contracts so that Government would not renege on its legal or contractual obligations.

*Shafiq*  
7/3/19

- b) Any loans or advances to Government servants etc. or private individuals as a measure of relief and rehabilitation as per service conditions or on compassionate grounds.
- c) Any other exceptional case with the approval of the Finance Department.
- v. Rush of expenditure on procurement shall be avoided during the last month of the year so as to ensure that all procedures are complied with and there is no infructuous or wasteful expenditure. Director Finance / Financial Advisors are advised to specially monitor this aspect in their respective departments.
- vi. Proposal for advance drawl/revalidation, authorization of funds if any pertaining to financial year 2018-19 shall be submitted to the Finance Department well before 12<sup>th</sup> of March, 2019. No advance Drawl, Revalidation, Authorization proposal shall be processed beyond 12<sup>th</sup> of March, 2019.
- vii. Proposals for parking of funds in "Civil Deposits" in order to avoid lapsing of funds shall not be entertained and processed.
- viii. Issuance of hundies stands already banned. The Departments are advised not to move any proposal in this regard.
- ix. Treasury Officers will not entertain any bill/cheque for payment after working hours on 29<sup>th</sup> March, 2019, pertaining to financial year 2018-19 and all the DDOs are advised to plan their bill presentation accordingly at treasury.
- x. Under no circumstances, any bill in respect of financial year 2018-19 shall be received in the treasuries on the last two working days of financial year i.e 30<sup>th</sup> and 31<sup>st</sup> March, 2019, the date on which only pending payments will be made and accounts reconciled.
2. All the Administrative Secretaries must effectively supervise and shall be responsible for ensuring compliance of the standard measures outlined above. Director Finance/Financial Advisors shall assist the respective Administrative Secretaries in securing the compliance to the measures and also submit regular report to the Finance Department for any violation of guidelines.

By order of the Government of Jammu and Kashmir.

Sd/-

(Dr. Arun Kumar Mehta), IAS  
Principal Secretary to Government,  
Finance Department.

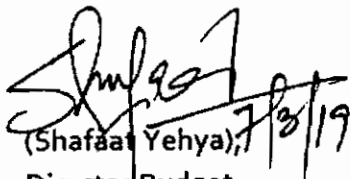
No: FD-VII-08 (111) 2004-05

Dated: 07-03-2019

Copy to:

1. Advocate General J&K High Court Srinagar/ Jammu.
2. All Financial Commissioners.
3. Principal Accountant General, J&K Srinagar/Jammu.

4. All Principal Secretaries to Government.
5. Principal Secretary to Hon'ble Governor.
6. Chief Electoral Officer, J&K, Jammu.
7. All Commissioner/Secretaries to Government.
8. Principal Resident Commissioner, 5 Prithvi Raj Road, New Delhi.
9. Divisional Commissioner Kashmir/Jammu.
10. Commissioner of Vigilance, J&K Srinagar/Jammu.
11. Principal Secretary to Chief Justice J&K High Court Srinagar/Jammu.
12. Registrar General, J&K High Court Srinagar/Jammu.
13. Director General Funds Organization J&K.
14. Director General Accounts & Treasuries, J&K.
15. Director General Local Fund, Audit & Pensions/Codes, J&K.
16. Director General North Zonal Accountancy Training Institute, Jammu.
17. Director General Audit & Inspections, J&K.
18. Director General Budget J&K.
19. Director Information J&K.
20. Director Archives, Archaeology and Museums, J&K.
21. All Head of Departments /Managing Directors/Chief Executive Officers of State PSU's/Autonomous Bodies.
22. Secretary J&K Public Service Commission J&K.
23. All District Development Commissioners.
24. Secretary J&K Legislative Assembly/Legislative Council.
25. Director Accounts and Treasuries Srinagar/Jammu.
26. All Director Finance/Financial Advisors & CAOs.
27. Principal Accountancy Training Institute, Srinagar.
28. All Treasury Officers.
29. OSD to Advisor (S)/Advisory (G)/Advisor (K)/Advisor (S).
30. All Officers/Section Officers of the Finance Department.
31. Pvt. Secretary to Chief Secretary.
32. I/c Website, FD. ([www.jakfinance.nic.in](http://www.jakfinance.nic.in)).
33. I/c Website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
34. Government orders file (wzscs).

  
(Shafaat Yehya), 7/3/19  
Deputy Director Budget,  
Finance Department.