



**Government of Jammu & Kashmir
Civil Secretariat, Finance Department.**

CIRCULAR

Subject:-Advisory for strict adherence to rules, regulations or orders governing the receipt of money, its custody and payment by the Government servant.

The rules regulating the receipt of money, its custody and payment into the treasury are clearly spelt out in chapter II of Jammu & Kashmir Financial Code Vol-I, rule 2.2(a) whereof reads as under:

"2.2(a) All sums of money which any State Officer receives in his official capacity must immediately be paid in full into nearest treasury, without any deduction whatever and the amount must immediately be credited by the Treasury Officer to the appropriate head of account. The appropriation of departmental receipts for departmental expenditure is strictly prohibited."

2. Again, Sub rule (c) of rule 2.2 stipulates as under:-

"No Government servant may, unless authorized by general or special orders of Government, receive in his official capacity, money which is not creditable either to the Consolidated Fund or the public Account. Where he is authorized to receive such moneys the following rules should be observed:-

- (i) He must open an account with the Jammu and Kashmir Bank Ltd. for their deposit and such accounts may be opened with special sanction with a Bank entrusted with Treasury business in the State or its branch or with a Post Office Saving Bank. However the prior approval of the Finance Department is required to their deposit elsewhere.
- (ii) The Government Officer receiving such money is personally responsible for seeing that they are disbursed in strict conformity

- with the rules, regulations or orders governing the fund to which the money relate.
- (iii) A precise record of all the transactions should be kept in a form complying with the regulations of the fund concerned.
- (iv) The accounts are subjected to proper audit checks."

3. Further, Finance Department has strictly barred opening of new Bank Accounts by the Departmental Officers/DDO's with any Bank without prior concurrence of Finance Department vide Government Order No 269-F of 2016 dated 9.12.2016.

4. Despite clear cut provisions of rules read with Orders/ Circular Instructions issued from time to time, failure of certain Departments to ensure strict compliance of the rules and growing tendency to the transfer of Government money to private/personal accounts of officers/officials has been reported in violation of rules & regulations governing the subject. The said lapse has been viewed seriously and necessity of reiterating strict adherence to codal provisions by the Departments has been felt.

5. Accordingly, it is enjoined upon all the Administrative Secretaries to issue necessary instructions to all subordinate offices under their administrative control to ensure strict adherence to the codal provisions relating to the receipt, custody & payments of Government money.

Sd/-
(Navin K. Choudhary), IAS,
Principal Secretary to Government
Finance Department.

Dated: 03.01.2019

No:-A/35(2017)-1123

Copy to the:

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. Principal Resident Commissioner, 5-Prithvi Raj Road New, Delhi.
7. Chief Electoral Officer, J&K Jammu.
8. All Commissioner / Secretaries to Government.
9. Divisional Commissioner Kashmir/ Jammu.
10. Chief Vigilance commissioner, J&K Srinagar.
11. Secretary to Chief Justice J&K High Courts 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 Audit & Inspections ,J&K
16. Director General Information J&K.
17. All Head of Departments / Managing Directors/ Chief Executive of State PSUs/ Autonomous Bodies.
18. Secretary J&K Public Service Commission.
19. All District Development Commissioners.
20. Secretary, J&K Legislative Assembly / Legislative Council.
21. Director Finance, Principal Northern Zonal Accountancy Training Institute Jammu.
22. Director Budget, Finance department
23. Director Accounts & Treasuries Kashmir /Jammu.
24. Principal Accountancy Training School Srinagar.
25. All Director Finance/Financial Advisors & CAO`s.
26. All Treasury Officers.
27. General Manager, Government Press for publication in Government Gazette.
28. Director Local Fund Audit & Pensions, J&K.
29. Private Secretary to Chief Secretary.
30. Private Secretary to Hon'ble Advisor(S)/Advisor(V)/Advisor(G)/Advisor(K) for information of the Hon'ble Advisors.
31. President Non-Gazetted Employees Union Civil Secretariat Srinagar/ Jammu.
32. I/c Website, FD. (www.jakfinance.nic.in).
33. I/c Website, GAD. (www.jkgad.nic.in).
34. Government order file (W2scs).



(M.R.Andrabi)
Director General(Codes)
Finance Department