



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

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

**Subject:- Adherence to rules by the Executing Agencies/Drawing & Disbursing Officers while incurring expenditure out public exchequer.**

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

Detailed rules and regulations have been laid down in various books/codes regarding the formalities/procedures to be followed before incurring expenditure out of public exchequer.

Rule 9.3 of the Financial Code Volume-I, stipulates that no work should be commenced or any liability incurred until:-

- i) Administrative Approval (AA) has been obtained from the competent authority.
- ii) Sanction either special or general of the competent authority has been obtained authorising expenditure.
- iii) A proper detailed design and estimate has been sanctioned and
- iv) Funds to cover the charge during the year have been provided by the competent authority.

Besides any work for which expenditure is to be incurred should figure in the approved works programme of the department for the year. This rule also lays down the timelines for various authorities within which AA has to be accorded. The maximum time available for AA is a month. Further, the powers vested with various authorities for accord of AATS are defined in the Book of Financial powers.

Detailed rules/regulations have been laid down in Chapter-VIII of Financial Code Volume-I and Public Works A/C Code regarding purchase of stores and execution of works.

Despite exhaustive and clear rules for incurring expenditure out of public exchequer, it has been observed that these are not being adhered to in letter and spirit by the executing agencies/Drawing & Disbursing Officers. Tenders are being invited without AA and without specifying availability of funds which is unacceptable

Since adherence to the codal procedures is imperative to ensure propriety in spending, it is impressed upon all the DDOs to ensure adherence to the laid down procedures before incurring expenditure and not to prefer any claim for payment at treasuries in absence of fulfilment of any of the codal formalities. Adherence to the procedures shall ensure that payments on account of expenditures incurred are made in a time bound manner.

All the treasury officers are instructed not to entertain any claim for payment at treasuries which does not conform to all the parameters detailed in para 2 above.

Sd/-

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

No. DGAT/PS/DR/123

Dated: 26-04-2019

Copy to the:-

1. Vice Chairman & Director General, J&K, IMPARD.
2. Director General of Police, J&K.
3. All Principal Secretaries to the Government.
4. Principal Secretary to the Hon'ble Governor.
5. All Commissioner/Secretaries to the Government.
6. Divisional Commissioner, Jammu/Kashmir/Ladakh.
7. Director General, Funds/Local Fund Audit & Pensions, J&K /NZATI, Jammu/Audit & Inspections, J&K.
8. Director, Accounts & Treasuries, Jammu/Kashmir for information.
9. All Director(s) Finance/FA&CAOs.
10. All Head of the Departments.
11. Private Secretary to Advisor (S) to Hon'ble Governor for information of Hon'ble Advisor .
12. Private Secretary to Principal Secretary to Government, Finance Department for information of the Principal Secretary.
13. All Treasury Officers for compliance.

  
(M.Y. Pandith)

Director General,  
Accounts & Treasuries,  
Finance Department.