



भारत कृष्णकमलम्
ONE EARTH - ONE FAMILY - ONE FUTURE

**Government of Jammu and Kashmir
Finance Department
(Budget Division)
Civil Secretariat, Jammu/Srinagar**

Subject: Authorization of funds under Revenue Budget out of approved BE 2023-24.

REFERENCE: THE JAMMU AND KASHMIR APPROPRIATION (NO. 2) ACT, 2023 NO. 6 OF 2023 DATED: 29TH MARCH, 2023.

**Government Order No. 75 - F of 2023
Dated: 31 . 03 . 2023**

Sanction is hereby accorded to the authorization of 50% of funds under Revenue Budget for the financial year 2023-24 except in respect of following detailed heads which shall be released on case to case basis:

- 003-Leave Travel Concession,
- 046-Purchase of Vehicles,
- 054-Furniture & Furnishings,
- 201-Interest,
- 216-Purchase of Power,
- 311-Cost Price of Food Grains,
- 449-Snow Clearance,
- UT Share under revenue component, and
- Disaster Response Fund (DRF).

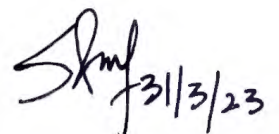
The utilization of funds shall be subject to the following conditions:

1. In accordance with The Jammu & Kashmir Appropriation (No.2) Act, 2023, No.6 of 2023 Dated: 29th of March 2023, Controlling Officer(s) shall ensure further budgetary allocations strictly as per Demand for Grants and funds shall be released through BEAMS.
2. The Controlling Officers shall immediately release the funds to the line departments within a period of one week from the date of authorization of funds by the Finance Department. The BEAMS

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Administrator at Administrative Department level shall report compliance to the Finance Department on monthly basis.

3. The expenditure shall be made strictly in accordance with GFR 2017.
4. All the procurement of Goods and Services shall be made through GeM portal in terms of relevant provisions of GFR, 2017, Manual for Procurement of Goods, 2022 and Manual for Procurement of Consultancy and other Services, 2022.
5. The process of e-tendering, wherever required as per GFR, shall be initiated immediately in the month of April, 2023 and completed by or before 31st May, 2023 for the year 2023-24.
6. All the Departments/District Development Commissioners shall align their Work Plans based on schemes as per the instructions conveyed vide Circular No.FD-BGT0GEN/26/2021-03-(59045) dated: 30.03.2023.
7. All the recommendations of the two conferences of the Chief Secretaries shall form part of the budget outlay for 2023-24.
8. No diversion shall be made under any pretext unless expressly authorized by the Finance Department.
9. The Controlling Officer(s)/DDOs shall strictly monitor revenue collection as per fixed targets on monthly basis which can be accessed in the Annual Financial Statement, 2023-24 available on Finance Department's website and shall also be communicated through BEAMS.
10. All the Director Finance(s)/FA & CAO(S) shall ensure submission of monthly revenue realization statements and they shall also monitor the expenditure statements on BEAMS and furnish the same before 5th of following month for monthly review by the Finance Department.
11. All the Government transactions shall be made through electronic mode without involving any cash transactions in the Government Offices or other offices which are directly or indirectly controlled by the Government, excepting for few small denominations.
12. All the Controlling Officers/DDOs shall conduct periodic reconciliation of remittances and drawals with Treasury and the Office of the Accountant General (A&E), J&K to ensure correct reflection of income and expenditure in the Finance and other Accounts.
13. The funds so released shall be utilized by the concerned authority only for the purpose specified after observing all prerequisite

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formalities/procedures as laid down in GFR, 2017 and shall not be available for further re-appropriation/diversion at any level and for any reason whatsoever.

14. Treasury Officer(s) concerned shall ensure that releases have been made by DDO(s) through BEAMS. Treasury Officer(s) shall also be personally liable for making any payment not authorized and accepted on BEAMS application.
15. The Departments shall ensure that the expenditure out of allotted funds is made in stipulated time-frame within the quarter(s) for which the funds have been released.
16. The funds shall be released to Autonomous Bodies through BEAMS. The Grant-in-Aid to Autonomous Bodies/PSUs/Boards etc., shall be utilized through object head wise. Each Grantee body/PSU shall furnish object head wise details alongwith the details of available bank balances, status of holding of BoD's meeting, status of updation of annual accounts and status of previous UCs.
17. The ban on engagement of casual workers, need based workers, daily wagers etc shall continue to be in force.
18. The expenditure shall be debited to the appropriate head of account as provided in the Demands for Grants and available on the BEAMS portal.
19. Treasury Officers shall not entertain cases of parking of funds under 'Civil Deposits' unless sanctioned by the Finance Department. Strict action shall follow where any DDO or Treasury Officer violates these norms.
20. No bills on account of rent shall be entertained in the Treasury without Rent Assessment Order issued by the competent authority. The rent payable should not exceed the rent assessment.
21. Power Development Department shall furnish online electricity bills on monthly basis to each DDO. The DDOs in-turn shall contra-credit the monthly billed amount to Major Head: 0801- Power through JKPAYSYS. Under no circumstances electricity bills shall be drawn in cash.
22. All Departments shall ensure uniform pace of expenditure during the financial year 2023-24. The overall ceiling of 30% expenditure shall be maintained during the last quarter of the financial year 2023-24. The expenditure during the last month of the financial year 2023-24 shall be restricted to 15% of the budget allocation.
23. Focus of expenditure should be outcome based and wasteful expenditure should be avoided. The outcome of the expenditure

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- shall be reviewed on monthly basis by the Finance Department and any irregular expenditure against norms shall be strictly avoided.
24. Funds provided under all the beneficiary schemes shall be disbursed through DBT mode with 100% Aadhar seeding(both beneficiary and account) which shall be reviewed by each Administrative Secretary on monthly basis and beneficiary-wise report shall be uploaded on DBT portal on regular basis. List of District, block and Panchayat wise beneficiaries shall be maintained at all times for transparency.
25. The Department shall ensure that the "Budget Announcements" and "deliverables" for the year 2023-24 are implemented on priority and achievements on this account shall be reviewed periodically by Finance Department.

By order of the Government of Jammu and Kashmir.


**Sd/-
Director General (Budget)
Finance Department**

No.FD-BDGT0GEN/21/2021-03-FD-(46316)

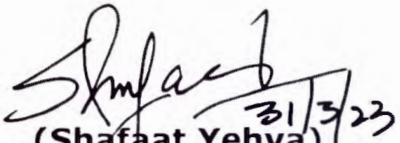
Dated: 31 . 03 . 2023

Copy to the:

1. Ld. Advocate General, Jammu & Kashmir High Court, Jammu/Srinagar.
2. All Additional Chief Secretaries.
3. Director General of Police, Jammu & Kashmir.
4. Principal Secretary to Hon'ble Lieutenant Governor.
5. All Principal Secretaries/Administrative Secretaries
6. Principal Accountant General (A&E), Jammu & Kashmir Srinagar/Jammu.
7. Principal Resident Commissioner, 5-Prithvi Raj, New Delhi.
8. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, New Delhi.
9. Chief Electoral Officer, Jammu & Kashmir.
10. Director General, J&K, Institute of Management, Public Administration and Rural Development.
11. Divisional Commissioner Kashmir/Jammu.
12. Chairperson, Jammu & Kashmir Special Tribunal.
13. Registrar General, Jammu & Kashmir High Court, Srinagar/ Jammu.
14. Director Anti Corruption Bureau, Jammu & Kashmir.
15. Director General, Audit & Inspection/Budget/Accounts & Treasuries/ Funds Organization/ Codes/ Local Fund Audit & Pensions.


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16. Director General, Development Expenditure Division-II/ Development Expenditure Division- I, Finance Department
17. All Heads of Departments/ Managing Directors/ Chief Executive Officers of State PSU's/ Autonomous Bodies/Societies.
18. Director Information, Jammu & Kashmir.
19. All District Development Commissioners.
20. Director Archives, Archaeology and museums, Jammu & Kashmir.
21. Secretary, Jammu & Kashmir Public Service Commission.
22. Secretary, Jammu & Kashmir Service Selection Board.
23. Secretary, Jammu & Kashmir Legislative Assembly.
24. Director Estates, Jammu/Kashmir.
25. Director, Accounts & Treasuries Jammu/Kashmir.
26. Director/Principal, North Zonal Accountancy Training Institute, Jammu.
27. All Director Finance(s)/ Financial Advisors & CAOs.
28. All Director(s) Planning/ Joint Director(s) Planning.
29. SIO, NIC, Civil Secretariat, J&K
30. Principal Accountancy Training School Srinagar.
31. Joint Director, Jammu & Kashmir Funds Organization, Srinagar/ Jammu.
32. All Treasury Officers, Jammu & Kashmir /New Delhi.
33. General Manager, Government Press, Jammu/Srinagar
34. Private Secretary to Hon'ble Advisor (B) to the Hon'ble Lieutenant Governor.
35. Private Secretary to Chief Secretary, Jammu & Kashmir.
36. All Officers/AAOs/Section Officers of Finance Department
37. I/C Website, Finance Department (www.jakfinance.nic.in)
38. I/C Website, GAD (www.jkgad.nic.in)
39. Record file (W2scs)


(Shafaat Yehya) 31/3/23

Joint Director (Budget)
Finance Department