



**GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT**

**BOOK  
OF  
FINANCIAL POWERS**

**Third Edition 2002**

**(Amended upto ending March, 2002).**

GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT

**Preface to the Third Edition**

The First Edition of this publication titled "Kashmir Book of Financial Powers" was printed in the year 1945 and revised in the year 1956. The subsequent reprints of the book were brought out in the years 1962, 1973 and 1980. The last (fifth) re-print incorporating correction slips up to ending 22nd August, 1990, was printed in the year 1991.

The Finance Department undertook the job of revision of extent of delegation of powers in general and additions/deletions in various provision in particular to bring the delegation in tune with the present day requirements of various Government Departments. Keeping in view the suggestions made by various departments, and conclusions drawn after discussions with senior colleagues in the government, the present edition of the book with modifications, additions/deletions in respect of consent orders, delegations to subordinate officers etc. was drawn up. It met the approval of the Government as communicated vide GAD (Coordination Section) No. GDC-58/CM/2002 dated 3-4-2002. The same is being printed in book form accordingly.

(Sd.) J. A. KHAN,

Financial Commissioner,  
Finance Department.

## CONTENTS

Chapter	Subject	Page
1	2	3
1.	Definitions.	1-2
2.	Classifications of Officers.	3-27
3.	Expenditure—General Principles and Rules.	28-34
<b>CONSENT ORDERS</b>		
4.1	Creation of work charged/temporary post readjustment of posts, sanctioning of local fund budgets etc.	35-37
4.2	Grants, concessions, leases etc.	38-42
4.3	Remissions or refunds of revenue or abandonment of claims due.	43-46
4.4	Compensatory Allowance, Bonus or Rewards.	47-48
4.5	Contingencies, stores compensation, remunerations etc.	<u>49-57</u>
4.6	Loans and advances.	58-59
4.7	Writing off of irrecoverable value of stores, live stock public money etc. lost by fraud, negligence or other causes.	60-63
4.8	Sales of lands, buildings and other property or to fix rent thereof.	64-69
4.9	Administrative approval to expenditure on works.	70-72
4.10	Tenders and contracts.	73-78

1	2	3
<b>DELEGATION TO SUBORDINATE OFFICERS</b>		
5.1	Power to grant rewards, fees, bonus, and remunerations.	79-83
5.2	Power to sanction sale and disposal of buildings, stores etc.	84-99
5.3	To grant scholarships.	100
5.4	To sanction expenditure on Tools and Plants and other stores in the PWD.	101-105
5.5	To accord technical sanction and to sanction estimates for expenditure on works or to divert provisions under works etc.	106-112
5.6	To sanction advances to contractors and Govt. servants.	113-116
5.7	To accord Administrative Approval to works.	117-123
5.8	To sanction write off of losses, stores etc.	124-134
5.9	To sanction expenditure under contingencies etc.	135-202
5.10	To sanction incurring of expenditure from discretionary grants, grants-in-aid, contributions and donations etc.	203-205
5.11	To sanction excess over estimates.	206
5.12	To sanction or cancel the terms of instruments, leases or agreements.	207-215
5.13	To sanction contracts.	

1	2	3
5.14	To abandon revenue or to grant refunds of revenue.	248-253
5.15	To add offices or to withdraw these from public service.	254-256
5.16	Financial powers of High Court.	257-260
5.17	Financial powers of various officers of Rural Development Department.	261-270
5.18	Special financial powers delegated to Assistant Directors, Social Welfare Department.	271-273

CHAPTER 1

DEFINITIONS

- (a) "Appropriation" means the amount provided in the Budget Estimate for a unit of appropriation or the part of that amount placed at the disposal of a disbursing officer.
- (b) (i) "Major Head of a Department" means a Class-I Officer who has been declared as Major Head of Department (see Chapter 2 of this Book) or may be so declared in future.
- (ii) "Class -I, Class -II, Class-III & Class-IV Officers" mean the officers declared as such by the Government (see Chapter 2 of this Book).
- (c) "Drawing and Disbursing Officer" means in relation to expenditure under any head of account the officer designated as such in Appendix-C of the Kashmir Budget Manual.
- (d) "Financial Year" means the year commencing on the first day of April and ending on the last day of March.
- (e) "Major Works" mean a work other than a work of repairs, the estimated cost of which excluding establishment and tools and plants charges exceeds Rs...2.50 lakh.
- (f) "Original Works" mean new constructions, whether of entirely new works or additions and alterations to existing works ; also all repairs to newly purchased or previously abandoned buildings or works for bringing them in use.
- (g) "Re-appropriation" mean the transfer of funds from one unit of appropriation to another such unit within the same grant.
- (h) "Administrative Approval" is the formal acceptance by the Department concerned of a proposal to incur expenditure on works, initiated by or connected with the requirements of the Department.

In the case of works executed by PWD it is in effect an order to that Department to execute a certain specified work at a stated sum to meet the administrative needs of the Department requisitioning the work.

- (i) "Technical Sanction" is the sanction of the competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the PWD. Such sanction can only be accorded by authorities of the PWD to whom the powers have been delegated.

## CHAPTER 2

CLASSIFICATION OF OFFICERS  
(CLASS 1 OFFICERS)

## A—Major Heads of Departments—

1. Chief Secretary to Government.
2. Financial Commissioner to Government.
3. Principal Secretary to Government.
4. Principal Secretary to Governor.
5. Principal Secretary to Chief Minister.
6. Commissioner/Secretary to Govt., Secretary to Govt. independent incharge of a Department.
7. Advisors to Government.
8. Financial Commissioner, Coordination, New Delhi.
9. Commissioner of Vigilance.
10. Chief Electoral Officer.
11. Resident Commissioner, J&K Govt., New Delhi.
12. Press and Publicity Advisor to the Chief Minister.
13. Director IMPA.
14. Establishment Member Public Service Commission.
15. Chairman Subordinate Service Selection Board.
16. Chairman J&K Special Tribunal.
17. Director General of Police/Additional DG of Police.
18. Director General of Prisons/Additional DG of Prisons.

19. Director General/Additional DG Fire Services.
20. Director General/Additional DG Home Guards and Civil Defence.
21. Inspector General of Police/Prisons/Traffic/Telecom and other Inspector Generals.
22. Deputy Director General/Director NCC J&K.
23. Director Fire Services.
24. Director Forensic Science Laboratory.
25. Director Sainik Welfare.
26. Director Economic and Statistics.
27. Director Information Department.
28. Chief Executive Officer, Leh.
29. Chief Project Engineers of Major Hydel Projects.
30. Financial Advisor and Chief Accounts Officer, Power Projects and Flood Control Department.
31. Development Commissioner, Power Development Department.
32. Director General Youth Services and Sports.
33. Project Director J&K Sainik School Manasbal.
34. Director Technical Education.
35. Directors School Education, Jammu/Srinagar.
36. Principal Govt. College of Engineering and Technology.
37. Principal of Degree Colleges.
38. Excise Commissioner.
39. Sales Tax Commissioner.
40. Director Accounts and Treasuries.
41. Director Funds Organisation.
42. Director Audit and Inspection Finance Department.
43. Director Budget, Finance Department.
44. Director Codes, Finance Department.
45. Director Institutional Finance and Resources, Finance Department.
46. Secretary Legislative Assembly/Legislative Council.
47. Registrar General High Court.
48. Advocate General.
49. Director Industries and Commerce.
50. Director Geology and Mining.
51. Director Handicrafts.
52. Director Handlooms Development Department.
53. Director Sericulture.
54. Registrar Cooperative Societies.
55. Director Agriculture.
56. Director Horticulture.
57. Director Soil Conservation.
58. Director Animal Husbandry.
59. Director Sheep Husbandry.
60. Financial Commissioner (Revenue).
61. Divisional Commissioner.
62. Relief Commissioner (Migrant)

63. District Development Commissioner.
64. Custodian General.
65. Commissioner Agrarian Reforms.
66. Director Food and Supplies.
67. All Chief Engineers (Electrical, R&B, Irrigation, Public Health, Designs and Planning, Flood Control, Stores Procurement, Mechanical, UEED etc).
68. Superintending Engineer, Leh.
69. Superintending Engineer, Kargil.
70. Chief Town Planner.
71. Development Commissioner Works.
72. Director Stores and Procurement Department.
73. Chief Architect.
74. Director Health Services.
75. Drugs Controller.
76. Principal Medical College Jammu/Srinagar.
77. Director Institute of Medical Sciences Srinagar (SKIMS).
78. Principal Dental College Srinagar.
79. Administrator Associated Hospitals Srinagar/Jammu.
80. Director Indian System of Medicines.
81. Director Family Welfare, MCH and Immunisation.
82. Director Social Welfare.
83. Director General Tourism.

84. Director Gardens and Parks/Floriculture.
85. Director State Motor Garages.
86. Principal Chief Conservator of Forests/Addl. PCCF.
87. Chief Conservator of Forests.
88. Chief Wild Life Warden.
89. Director Environment and Remote Sensing.
90. Director State Forest Institute.
91. Project Director Social Forestry Project.
92. Chairman State Pollution Control Board.
93. Director Hospitality and Protocol.
94. Labour Commissioner.
95. Director Stationery and Civil Supplies.
96. Director Employment.
97. General Managers; Govt. Presses, Jammu/Srinagar.
98. Development Commissioner Fisheries.
99. Director Fisheries.
100. Transport Commissioner.
101. Director Local Bodies.

**B. OTHER OFFICERS****CLASS-I OFFICERS**

1. Secretary to Govt. (not being independently incharge of a Department).
2. Special Secretary and Additional Secretary to Govt.
3. Director Estates.
4. Secretary, Trade Commission.
5. Secretary, J&K Public Service Commission.
6. Registrar, Special Tribunal.
7. Secretary, Service Selection Recruitment Board.
8. Director-cum-Pilot Civil Aviation Wing.
9. Deputy Inspector General of Police.
10. Deputy Inspector General of Prisons.
11. NCC Group Commander.
12. DIG (Ranges).
13. Director, Defence Labour Procurement Department.
14. Director Forensic Science Laboratory.
15. Joint Director, J&K Fire Services.
16. Zila Sainik Welfare Officer.
17. Director Sher-e-Kashmir Police Academy Udhampur.
18. Joint Director, Evaluation and Statistics.
19. Director, Audio Visual Division.
20. Joint Director, Press and Publication, Information Department.

21. Joint Director Audio Visual Division, Information Department.
22. Joint Director Planning and Administration, Information Deptt.
23. Chief Public Relation Officer, Kashmir Bureau of Information, New Delhi.
24. Principal Polytechnic.
25. Director Archives, Library, Archaeology and Museums.
26. Joint Director, Education.
27. Principal, State Institute of Education.
28. State Editor, Gazetteers Unit.
29. Principal, College of Physical Education.
30. Principal, Northern Zonal Accountancy Training Institute, Jammu.
31. Principal, Accountancy Training School, Srinagar.
32. Deputy Director Accounts and Treasuries.
33. Examiner Local Fund Audit.
34. Deputy Sales Tax Commissioner (Appeals).
35. Deputy Director Funds Organisation.
36. Financial Advisors/Chief Accounts Officers/Sr. Accounts Officers.
37. Registrar High Court.
38. District and Session Judges, District Magistrate and Additional District Magistrate.
39. Director Litigation, Srinagar/Jammu.
40. Joint Director Industries.

41. Director Sericulture Development Department, Jammu/Srinagar.
42. Director (Research) Sericulture Dev. Department.
43. Joint Director Handicrafts.
44. Mining Engineers.
45. Chief Drilling Engineers.
46. Joint Director/Dy. Director, Floriculture.
47. General Managers, Industries Centres
48. Director Extension and Training Sericulture Department.
49. Joint Director Handlooms.
50. Joint Director Geology and Mining.
51. Deputy Director Geology and Mining.
52. Additional Registrar Cooperatives.
53. Joint Director Agriculture.
54. Director, Rakh and Farms.
55. Maize Breeder
56. Joint Registrar Cooperative Societies.
57. Joint Director Agriculture Multiple Cropping.
58. Deputy Director Horticulture.
59. Agriculture Research Engineers.
60. Rice Specialist.
61. Soil Survey Officer.
62. Agriculture Chemist.
63. Entomologist.

64. Vegetable Specialist.
  65. Agronomist.
  66. Agriculture Botanist.
  67. Geneticist.
  68. Deputy Director Training.
  69. Wheat Breeder.
  70. Deputy Director Agriculture.
  71. Agrostologist.
  72. Superintending Engineer, Engineering Wing, Agriculture Deptt.
- (Note : The Superintending Engineer and the Executive Engineers of the Agriculture Deptt. will exercise the same financial powers as are exercised by their counterparts in the Engineering Department and in respect of accord of technical sanctions the Executive Engineers of Agriculture Department shall be competent to the extent of Rs. 50,000 in each case).
73. Deputy Director Marketing (Horticulture, Planning and Marketing).
  74. Mushroom Specialists.
  75. Director, Horticulture (Planning and Marketing).
  76. Plant Pathologist (Apple Scab).
  77. Deputy Director Animal Husbandry.
  78. Manager Cattle Breeding Farm.
  79. Poultry Project Officer.
  80. Deputy Director, Sheep Husbandry.
  81. Deputy Director, Animal Husbandry.

82. Deputy Director, Poultry.
83. Deputy Director Research Animal Husbandry Department.
84. Project Officer Intensive Cattle Development.
85. Deputy Director, Poultry Marketing Jammu/Kashmir.
86. Poultry Geneticist, Jammu/Kashmir.
87. Poultry Nutritionist.
88. Manager, Exotic Cattle Breeding Farm Mansbal.
89. Superintendent Farm-cum-Geneticists All India Coordinated Research Project Upshi.
90. Joint Director, Sheep Husbandry Department.
91. Joint Director, Animal Husbandry Department.
92. Project Director Live Stock Production Programme, Baramulla, Jammu/Srinagar.
93. Director Land Records.
94. Director of Consolidation.
95. Special Officer, Auqaf.
96. Deputy Commissioners.
97. Additional Commissioners.
98. Superintending Engineer, Electric, R&B, Irrigation, Public Health, Designs and Planning, Flood Control, Mechanical & UEED.
99. Deputy Development Commissioner (Works) Jammu/Srinagar.
100. Senior Architect.
101. Superintendents of Hospitals.

101. Deputy Director, Health Services.
101. Superintendents of Nursing Homes.
101. Principal Ayurvedic College.
101. State T.B. Officer.
106. Joint Director Health Services.
107. Controller Stores, Health and Family Welfare Medical Education Department.
108. Research Officer, Vaccine.
109. Joint Director (Adm.) SKIMS.
110. Medical Superintendent, SKIMS.
111. Chief Hospital Engineer, SKIMS.
112. Deputy Director Indian System of Medicines.
113. Deputy Controller Drugs and Food Organisation.
114. Director Tourism.
115. Project Chief Integrated Watershed Dev. Project (IWDP) Hills.
116. Conservator of Forests.
117. Soil Conservation Officer.
118. Director Forest Protection Force.
119. Joint Director Fisheries.
120. Chief Aquaculture Engineer.
121. Assistant Commissioner Dev. (Rural Development).

*Note*—1 The SDM Zanaskar shall exercise the same powers as are delegated to Assistant Commissioners Development for purposes of accord of Administrative Approval in respect of Rural Dev. Works of Zanaskar Dev. Block.

*Note—2* The SDM Zanaskar shall exercise Administrative and Financial Powers of Deputy Commissioner for Plan formation, Coordination, Monitoring and Execution. He shall be Area Development Officer for Zanaskar Sub-Division and shall be in over all charge of the Development Programme of the said area for all Development Departments at the local level and shall function under over all guidance and supervision of District Development Commissioner, Kargil.

122. Joint Transport Commissioner.
123. Regional Transport Officer, Jammu/Srinagar.
124. Joint Director, Field Survey Organisation.
125. Joint Director Town Planning Organisation.
126. Comptroller of Accounts LHDC.

### CLASS -II OFFICERS

- 1 Deputy Secretaries to Government.
- 2 Deputy Director Estates.
- 3 Trade Agents.
- 4 Deputy Comptroller Governor's House-hold.
- 5 Unit Commanders, National Cadet Corps.
- 6 Assistant Inspector General of Police/SSP/Superintendent of Police.
- 7 Secretary, Advisory Board (Maintenance of Internal Security Act etc.).
- 8 Deputy Director J&K Fire Services.
- 9 Superintendent Central Jails, Srinagar/Jammu.
- 10 Deputy Director Statistics.
- 11 Chief Planning Officers.
- 12 Principal Information Officers.
- 13 Assistant Director, Research and Publications.
- 14 Assistant Directors of Information, Jammu/Kashmir.
- 15 Public Relation Officer, Kashmir Bureau of Information, New Delhi.
- 16 SDM Zanaskar.
- 17 Executive Engineers Electric.
- 18 Research Officer, Incharge Hydraulic Research Station, Jammu and Irrigation Laboratories Jammu & Kashmir.
- 19 Deputy Director Industrial Training Institute.
- 20 Principals of District Institutes of Education.

21. Additional District Education Officer, Kargil.
22. Deputy Directors, Archives, Library, Archaeology and Museums.

*Note*—The Deputy Chief Education Officers (Female) and Additional Zonal Education Officers (male and female) shall in addition to the powers of their own class exercise the financial powers of Chief Education Officers and Zonal Education Officers, respectively in respect of the staff and institutions in their jurisdiction subject to the condition that for planning preparation of budget and co-ordination these officers will work under Chief Education Officers and Zonal Education Officers respectively.

23. Divisional Youth Welfare Officer.
24. Principal Industrial Training Institute.
25. Chief Education Officers.
26. Provincial Social Education Supervisors, Social Education Department.
27. Deputy Director Technical Education.
28. General Treasurer.
29. Institutional Finance and Resources Officer, Finance Department.
30. District Treasury Officer (excluding Saddar Treasury Officer, Srinagar/Jammu) but including Additional Treasury Officer, Srinagar/Jammu.
31. Deputy Director, Audit and Inspections.
32. Sub-Judges.
33. Deputy Registrar, High Court.
34. Deputy Director Handlooms.
35. Geologist Grade-I.

36. Development Officer, Sericulture Dev. Department.
37. Deputy Director Handicrafts (Trainings).
38. General Manager, Massive Craft Scheme.
39. Deputy Director Quality Control.
40. Chemical Examiner.
41. Principal Extension Training Centre.
42. Deputy Registrars of Co-operative Societies.
43. Manager, Padgampura Farm.
44. Agriculture Engineer.
45. Farm Manager, Seed Multiplication Farm, Chinor.
46. Manager-cum-Chemist (Horticulture Deptt.).
47. District Horticulture Officers.
48. Project Officer, Multiple Cropping.
49. Junior Agronomist (All India Co-ordinated Potato Dev. Programme).
50. Chief Agriculture Officers.
51. Potato Development Officers.
52. Floriculturists.
53. Executive Engineer, Engineering Wing, Agriculture Department.

*Note*—The Superintending Engineer and the Execution Engineers of the Agriculture Deptt. will exercise the same financial powers as are exercised by their counterparts in the Engineering Deptt. and in respect of accord of technical sanctions the Executive Engineers of Agriculture Deptt. shall be competent to the extent of R. 50,000 in each case.

54. Agriculture Development Officer.
55. Assistant Director, Horticulture Planning and Marketing.
56. Area Marketing Officer (Horticulture, Planning and Marketing)
57. Vegetable Development Officers.
58. Planning Officer, Co-operative Department.
59. Divisional Seed Certification Officer (Agriculture Dev).
60. Seed Analyst, Jammu/Srinagar, Agriculture Department.
61. Mushroom Development Officer, Jammu/Kashmir Agriculture Department.
62. Assistant Agrostologist.
63. Manager, Plant Protection Workshop and Stores Srinagar/Jammu.
64. Chief Animal Husbandry Officer.
65. Veterinary Disease Investigation Officer PDO/LBO.
66. Poultry Development Officer.
67. Assistant Project Officer, Sheep Husbandry Department.
68. Development Officer DPAP (Sheep) Doda.
69. Manager, Poultry Farm, Srinagar.
70. Animal Husbandry Extension Officer, Publicity Wing, Jammu.
71. Poultry Marketing Officer, Jammu/Srinagar.
72. Manager, Rearing Space, Jammu/Srinagar.
73. State Dairy Development Officer.
74. Deputy Director, Food and Fodder Programme, Animal Husbandry Department.

75. Superintendent, Sheep Breeding Farm.
76. Project Officer, Intensive Development Sheep.
77. Research Officer, Disease Investigation Sheep.
78. Sheep and Wool Development Officers.
79. Settlement Officers.
80. Deputy Controller, Weights and Measures.
81. Assistant Settlement Officers.
82. Assistant Commissioners.
83. Principals, Revenue Training School, Jammu and Srinagar.
84. Settlement Officer (Consolidation).
85. Sub-Divisional Officers of the Revenue Department.
86. Deputy Director, Food and Supplies.
87. Deputy Director, Mechanical and Stores Department.
88. Chief Designer, Handicrafts.
89. Executive Engineers, R&B.
90. Executive Engineers, Mechanical and Stores.
91. Architect.
92. Town Planner.
93. Assistant Executive Engineer, Incharge (Special Sub-Div. Gulmarg).
94. Joint Director (Works).
95. Assistant Development Commissioner (Works) Leh.
96. Chief Executive Officer, Project Organisation, Pahalgam and Culmarg

97. Divisional Architect.
98. Executive Engineer, Electric/Mechanical SKIMS, Srinagar.
99. Senior Resident, SKIMS, Srinagar.
100. Administrative Officer, Associated Hospitals, Srinagar/Jammu.
101. Operation Research Officer, SKIMS, Srinagar.
102. Academic Registrar, SKIMS, Srinagar.
103. Area Development Officers.
104. Project Officer, Rehber-I-Sehat, Ganderbal Block, Health and Family Welfare and Medical Education Department.
105. Chief Librarian, SKIMS Srinagar.
106. Executive Hospital Engineers (Electronics) SKIMS Srinagar.
107. Deputy Controller Stores, Health and Family Welfare and Medical Education Department.
108. Stores Purchase Officer, SKIMS Srinagar.
109. Administrative Officer, SKIMS, Srinagar.
110. Principal, Regional Family Planning Training Centre.
111. Medical Officer, Incharge.
112. Medical Officer, Incharge of Centrally Sponsored and Aided Scheme namely:-
  - (i) Leprosy Control Programme ;
  - (ii) Eradication of Small Pox ;
  - (iii) Family Planning Programme ;
  - (iv) B.C.G. Programme ;
  - (v) Trachoma Pilot Project ;
  - (vi) Health Education Bureau ; and
  - (vii) Anti V.D. Programme.

111. Deputy Superintendents of City Hospitals and C.D. Hospitals.
114. Deputy Superintendent, SKIMS Hospital, Srinagar.
113. State Malariologist.
116. District Medical Officers.
117. Assistant Director, Health Services (Indian Medicines).
118. Special Officer for Special Programme for Nutrition for Children.
119. Programme Officer/Deputy Director, Social Welfare Department.
120. Executive Engineer, UEED.
121. Deputy Director, Tourism.
122. Garden Keepers, Parks and Gardens.
123. Deputy Director Botanist, Parks and Gardens.
124. Regional Wild Life Warden.
125. Joint Director, Integrated Water Shed Project.
126. Deputy Director IWDP.
127. Chief Executive Officer.
128. Regional Director, State Pollution Control Board.
129. Member/Secretary State Pollution Control Board.
130. Deputy Director, State Pollution Control Board.
111. Assistant Conservator, Incharge Forest Division Leh.
132. Joint Director, Forest Protection Force.
133. Deputy Director, Forest Protection Force.
114. Divisional Forest Officer.

135. Deputy Conservator of Forests.
136. Executive Engineers, Irrigation.
137. Executive Engineers, Flood Control, Designs and Planning.
138. Executive Engineers, Public Health.
139. Deputy Director, Hospitality and Protocol.
140. District Employment Officer.
141. Deputy Director, Central Employment Department.
142. Deputy Director, Youth Employment, Information Centre, Srinagar/Jammu.
143. Joint Director/Deputy Director, Employment.
144. Deputy Labour Commissioner.
145. Deputy Director/Chief Project Officers, Fisheries.
146. Aquaculture Engineer.
147. Project Officer, District Rural Dev. Agency.
148. District Panchayat Officer.
149. Deputy Directors, State Motor Garages.
150. Superintendent, National Sample Survey.
151. Toshakhana Officers.
152. Deputy Director, Field Survey Organisation.
153. Chairman, Divisional Debt Consultation Board, Jammu/Srinagar.
154. Land Scape Architect Project Organisation, Soura.
155. Deputy Registrar, Special Tribunal.

### CLASS-III OFFICERS

- 1 Under Secretary to Govt.
- 2 Administrative Officer.
- 3 Superintendent of District Jails, (other than Srinagar and Jammu).
- 4 Assistant Directors Fire Services.
- 5 Deputy Superintendent of Police.
- 6 Assistant Director Statistics.
- 7 Revenue Officer, Power Development Department.
- 8 Assistant Director Physical Education.
- 9 Officer Incharge Industrial Training Institute.
- 10 Principals, Higher Secondary Schools (10+2).
- 11 Assistant Director Archives, Archaeology and Museum.
- 12 District Youth Welfare Officers.
- 13 Accounts Officer.
- 14 PA to Excise and Taxation Commissioner.
- 15 Excise and Taxation Officers.
- 16 Public Prosecutors/Addl. Public Prosecutors.
- 17 Sub-Registrars.
- 18 Munsiffs.
- 19 Manager, Govt. Central Market Srinagar.
- 20 Manager, Industrial Estates.
- 21 Factory Chemists.

22. Superintendent, Cottage Industries, Ladakh.
23. Inspectors of Factories.
24. Assistant Director Handlooms.
25. Assistant Director Handicrafts.
26. Sr. Manager Massive Craft Scheme.
27. Deputy Director of Sericulture Dev. Department.
28. Manager, Industries Centres.
29. Manager, Seed Sericulture Dev. Department.
30. Geologist Grade-II.
31. Manager, Plant Protection Work Shop and Stores (District Level).
32. Garden Assistant.
33. Economists, Horticulture, Planning and Marketing.
34. Assistant Soil Chemist, Soil Testing Laboratory.
35. Information Publicity Officer (Horticulture Department).
36. Principal, Malies Training Class.
37. Officer Incharge, Tea Cultivation.
38. Assistant Horticulturists.
39. Zonal Agriculture Production Officer.
40. Superintendent Gardens, Agriculture Department.
41. Assistant Registrar, Co-operatives.
42. Field Manuring Officer.
43. Assistant Plant Protection Officer.

44. Officer Incharge, State Mechanised Farm, Nandpur.
45. Crop Botanist.
46. Mycologist.
47. Veterinary Inspectors.
48. Live -Stock Development Officer, Leh.
49. Live- Stock Development Officer, Kargil.
50. Liver Fluke Control Officers, Agriculture Department.
51. Live Stock Dev. Officers, Animal Husbandry Department.
52. Hill Cattle Development Officer.
53. Chief Executive Officer, Emergency Relief Organisation.
54. Consolidation Officers.
55. Tehsildars.
56. Provincial Assistant Controllers of Weights and Measures.
57. Officer Incharge Border Area Land Reclamation.
58. Assistant Director, Food and Supplies.,
59. Assistant Architect.
60. Assistant Town Planner.
61. Assistant Engineers.
62. Chief B.C.G. Officer.
63. Epidemiologists.
64. Veneriologists.
65. Assistant Director, Health Services (Small Pox Project Scheme).
66. Assistant Surgeon.

67. Nutrition Survey Officer.
68. Malaria Officer.
69. Deputy Superintendents of City Hospital and C. D. Hospital except Deputy Superintendent SMHS Hospital, Srinagar.
70. Drug Analyst.
71. Assistant District Medical Officer (Indian Medicine).
72. District Family Planning Officers.
73. Medical Officers (Assistant Surgeons), Incharge Primary Health Centres.
74. Assistant Director (Crafts) Social Welfare Department.
75. Project Officers Community Projects/District Social Welfare Officer/CDPOs/Assistant Director Social Welfare Department.
76. Tourist Officer, Katra.
77. Assistant Director, Gardens and Parks.
78. Assistant Director, Tourism.
79. Officer Incharge, Floriculture.
80. Assistant Wild Life Warden.
81. Assistant Director Forest Protection Force.
82. Assistant Soil Conservation Officer.
83. Assistant Research Officer, Irrigation, Research Laboratories.
84. Superintendents/Assistant Controller, Stationery and Supplies Department, Jammu/Srinagar.
85. Assistant Labour Commissioner.
86. Assistant Director/Sr. Project Officer, Fisheries.

87. Assistant Aquaculture Engineers.
88. Block Development Officers.
89. Block Medical Officers.
90. Administrative Officer, J&K, SRTC.
91. Works Manager/Parts Managers, J&K, SRTC.
92. Assistant Regional Transport Officer.
93. Central Checking Officer, J&K SRTC.
94. Public Analyst.
95. Supervisors, National Fitness Corps, Jammu/Srinagar.
96. Asstt. Comptroller Accounts LHDC.
97. Senior Project Officer/Asstt. Director Fisheries.

#### CLASS-IV OFFICERS

All the remaining Gazetted Officers not figuring in the lists of Class-I, Class-II and Class-III officers shall be categorised as class IV officers.

## CHAPTER—3

## EXPENDITURE :— GENERAL PRINCIPLES AND RULES

## I. APPROPRIATION OF FUNDS NECESSARY TO MAKE SANCTION TO EXPENDITURE EFFECTIVE.

3.1 Sanction to the expenditure of money becomes operative only when funds have been appropriated to meet such expenditure, and does not become operative until they have been so appropriated. There are, thus, two elements necessary before public money can be spent on any object or works :—

- (i) There must be an act of sanction of an authority competent to sanction ; and
- (ii) There must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

*Note :* In the P.W. Department in the case of charges against suspense accounts any expenditure which is not expected to cause an excess over the net provision for the year may be held to be covered thereby.

3.2 Sanction to recurring expenditure covering a specified period becomes operative when funds are appropriated to meet the expenditure of the first year and remain in operation till the end of specified period subject to appropriation in each year.

3.3 Sanction to recurring expenditure terminates :-

- (a) with the expiry of its specified term whether continuous or in broken periods (Disbursing and Controlling Officers) are, therefore, responsible for maintaining a check register of recurring temporary sanction showing when each expires ; and
- (b) when funds are no longer appropriated.

3.4 It follows from the foregoing rules that;

- (a) It is not sufficient merely to have sanction of competent authority to the expenditure. For example, the entertainment of a claim may be sanctioned from 1st April next but it

must not be entertained until the Budget has been passed and the requisite funds communicated ; and

- (b) It is not enough merely to have funds for a specific item of expenditure such as the entertainment of a claim passed in a Budget. The expenditure must also be sanctioned by Competent Authority.

3.5 The act of appropriation of funds requires the communication of Budget Allotments or Supplementary Allotments or re-appropriation in the manner laid down in the Kashmir Budget Manual. No appropriation is conveyed merely by the inclusion of an item of expenditure in the Revised Estimates.

3.6 Authorities who sanction expenditure after funds have been communicated should be careful to indicate the source of appropriation.

3.7 Authorities which sanction expenditure after funds have been communicated should be careful to indicate the source of appropriation. In all applications for sanction to expenditure, it should be distinctly stated whether the provisions for the proposed charge has, or has not been made, in the Budget Estimates of the year, and if it has not been made whether the funds can be found by valid re-appropriation.

*Note :* The authority sanctioning the expenditure should indicate the head of account to which the expenditure is debitible.

## II. INCURRING OF EXPENDITURE IN ANTICIPATION OF FUNDS.

3.8 Strictly speaking, no expenditure should be incurred after the 31st of April until the Budget has been communicated. The only relaxations permitted are :—

- (a) (i) Bills for pay and other charges duly sanctioned for the month of March and previous months may be paid in anticipation of communication of the Budget, but only after the Budget has been passed.
- (ii) Similarly expenditure may also be incurred in emergent cases during the months of April and May in anticipation of communication of the Budget allotment ; provided such expenditure does not exceed the average monthly expenditure of the previous year.

(b) Expenditure may be incurred in the PWD in anticipation of the receipt of its Budget, subject to the following limits :—

(i) All original works in progress at the end of the previous financial year may be continued.

(ii) Expenditure may be incurred on annual repairs to the extent of the previous years allotment under each of the Budget Sub-heads ; provided that it does not exceed that included in the Budget Estimates of the current year.

(iii) Expenditure may be incurred under "Pay of Officer" and "Pay of Establishment" according to the scale sanctioned and provided for in the current year to also for casual temporary establishment at the average monthly rate of the current year.

(iv) Expenditure on travelling allowance, contingencies and tools and plants may be incurred at the average monthly rate of the previous year.

*Note* : As a matter of course all expenditure incurred under these rules in anticipation of sanction to the annual Budget Estimates must be treated as a charge against the grants eventually made.

(c) Expenditure on departmental lumbering and exploitation works in the Forest Department in progress from the preceding year may be incurred during the months of April and May in anticipation of communication and distribution of Budget grant.

### III POWERS OF ADMINISTRATIVE DEPARTMENTS.

3.9 No Department shall without previous consultation with the Finance Department authorise any orders (other than orders pursuant to any general delegation made by the Finance Department) which either immediately or by their repercussion will affect the finances of the State or which in particular :—

(a) involve any grant of land or assignment of revenue or concession, or grant, lease of licence mineral or forest rights or a right to water, or any easement or privilege in respect of such concession ;

(b) Relate to the number or grading or cadre or the emoluments of posts or to any other conditions of service of posts ;

(c) in any way involve any relinquishment of revenue.

*Note* : Finance Department may prescribe cases in which its consent to the exercise of any power under these rules by the authorities specified may be considered to have been given.

3.10 The assent of the Finance Department may be presumed to expenditure (including advances) in those cases in which such expenditure is expressly authorised to be made by any authority under the provisions of :—

(a) any legislative enactment for the time being in force, or rules made under such enactment ; or

(b) the rules in the Financial Code, or any other Code, Regulation or Hand-book or any other rules issued by competent authority to the extent to which the Finance Department concurrence may not have been prescribed.

3.11 The consent of the Finance Department in respect of rule 3.10 above is not to be presumed to :—

(i) expenditure or advance which involves contravention of any existing order of the Government, imposing any scale, limit or other restrictions, or of the rules in the Financial Code or in any other Code, Hand-book or Regulation;

(ii) expenditure which forms part of a scheme, which as a whole requires the assent of the Finance Department; and

(iii) any item of expenditure of an unusual or extravagant nature.

3.12 Unless otherwise provided by a special order, a higher authority in a Department may exercise the powers delegated to the authority subordinate to it.

### IV COMMUNICATION OF SANCTIONS.

3.13 Except to the extent that powers may have been delegated to the Departments under rules approved by the Finance Department

every order of an Administrative Department conveying a sanction to be enforced in Audit shall be communicated to the Audit Authorities by the Finance Department under the signature of Secretary to whom the Secretary of the Administrative Department shall send an extra copy of the order.

*Note :* The term "Secretary" used above includes an Additional Secretary, a Joint Secretary, and Additional Joint Secretary, a Deputy Secretary, or an Under Secretary, Director (Budget), Director (Codes) and Financial Advisor and Chief Accounts Officer or such other officer as may be specifically empowered in that behalf.

3.14. (a) Orders effecting the personal emoluments, posting, leave etc. of Gazetted Govt. servants not requiring consultation of the Finance Department should be communicated direct to the Accountant General by the Sanctioning Authority. If, however, an order effecting a Gazetted Govt. servant is notified in the Gazette a separate intimation to Audit, by letter is not necessary except in cases of urgency.

(b) Changes in the personnel of subordinate establishment and in their emoluments should be indicated in pay bills and absentee statements by the authorities preparing those documents who are responsible to ensure that orders of competent authority are obtained in each case as required by the rules. Orders of a special nature authorising the grant to a non-gazetted Government servant or directing stoppage of any increase in the emoluments or otherwise effecting the emoluments admissible to him against sanctioned pay of the appointment which he holds, should however, be communicated to the Audit Office by letter.

3.15. As audit of expenditure on works is conducted against technical sanctions, orders conveying such sanctions must be communicated to the Accountant General by the Public Works Department or in case where the execution of works has been assigned to any Department other than the Public Works Department, by the Department concerned. It should be conveyed independently of the communication of Administrative Approval. In order to facilitate the audit scrutiny the authorities concerned should invariably quote the reference to Administrative Approval when they communicate technical sanction to the Accountant General.

Except as provided herein below or in case covered by any special rules or orders of Government no work shall be commenced or liability incurred in connection with it until

- (i) Administrative Approval has been obtained from the authority appropriate in each case ;
- (ii) A properly detailed design and estimate has been sanctioned ; and
- (iii) Funds to cover the charge during the year have been provided by Competent Authority.

Execution of works or obtaining of supplies on grounds of urgency or emergency in contravention of the above rule, can be made by the executive officers only on the written orders of the Chief Engineer. On receipt of such written orders, the executive officers may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Accountant General that he is incurring an un-authorised liability and states approximately the amount of the liability which he is likely to incur.

3.16 In all letters conveying sanctions to new grants-in-aid the sanctioning authorities should invariably quote the rule under which the sanction has been accorded. Where a sanctioning authority imposes any further restrictions or conditions in addition to those laid down in the rule such restrictions or conditions should also be clearly set forth in the letter.

3.17 All letters or orders sanctioning expenditure, appointments etc. must be signed by the sanctioning authority personally or by a Gazetted Govt. servant in charge of his office authorised to sign for him, but in no case by a non-gazetted Govt. servant. Similarly copies of sanction signed by a non-gazetted Govt. servant are not sufficient and should be authenticated by a Gazetted Govt. servant (see Note under rule 3.13 above).

#### V. DATE OF EFFECT OF SANCTIONS.

3.18 Unless the date of effect is specifically mentioned in it, sanction has effect from the date of the orders conveying it.

3.19 Power derived from a delegation cannot be exercised by the recipient of the delegated powers from a date earlier than the delegation.

3.20 A sanction for any charge which has not been acted upon for a year must be held to have lapsed, unless it is specifically renewed with necessary provision in the Budget Estimates.

*Note :* This rule does not apply to a case where an allowance sanctioned for a post or a class of Govt. servants has not been drawn by a particular incumbent of the post or a particular set of Govt. servants nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by a proper authority

4. With reference to rule 37 of the Jammu and Kashmir Government Business Rules Consent has been given by the Finance Department to the exercise of the powers by the Administrative Departments in the cases detailed below.

4.1 Creation of work-charged / temporary posts, readjustment of posts, sanctioning of Local Fund Budgets etc.

S.No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4

1. To sanction Town Local Self Government Provided :  
Area Budgets: Department.

(a) No departure from established policy is involved and no provision is kept for fresh appointment of daily rated, work charged, consolidated or regular staff, by debit to Local Funds except with the prior approval of the Finance Department.

(b) No charge which requires separate concurrence of the Finance Department is provided unless such concurrence has previously been obtained.

1	2	3	4
2.	To increase or reduce the strength of any Office, Division, Circle, Section or Branch by corresponding reduction or increase in some other Offices, Division, Circle, Section or Branch of the same Department. x x x x	All Departments.	If the reduction or the increase is not on permanent basis.
3.	To sanction the opening of new schools.	Education Department.	Provided it is - (a) in accordance with the sanctioned plan programme ; (b) the details of expenditure have been examined by the Finance Department and sanctioned by Government ; and (c) Funds have been provided in the budget.

**xxxxNote :** For the purposes of this delegation the words "Same Department" in case of Public Works Department shall mean the Public Works Department as a whole and will include all its wings viz Roads and Buildings, Electric, Floods, Public Health , Designs and Planning and Mechanical and Stores Department.

4.	To sanction the opening of the status of schools.	Education Department	Provided such proposals are in accordance with the sanctioned plan programme, and funds have been provided for in the budget.
5.	To sanction transfer of posts of teachers from one kind of school to another.	Education Department	Whenever a necessity arises in consequence of a school being defunct or in consequence of the fall in the number of students in one school and increase in another.
6.	To sanction the opening of new dispensaries.	Health Department	Provided (a) it is in accordance with the sanctioned plan programme ; and (b) Funds have been provided in the budget.
7.	To transfer posts of callers and peons from one kind of school to another.	Education Department.	

4.2 Grants, concessions leases, etc.

S.No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1.	To sanction leases by auction or after inviting tenders of :- (i) Land  (ii) Fruit trees or grazing of cattle (iii) Fruit trees growing in the compounds of Government Educational institutions.	Revenue Department  Public Works and Revenue Departments Education Department	(i) When the lease is made under the Rules for the lease of Waste Lands and does not relate to land which is included in a scheme or programme which is likely to come under perennial canal irrigation.
2.	To sanction lease or licences of land other than Nazool land for	Revenue Department	
3	construction by private persons at their own cost of :- (i) Works of Public Utility such as hand pumps and wells. (ii) Approach roads, culverts, steps etc.	Revenue Department	Subject to the conditions and limits laid down in the Forest Law Manual.
4.	To sanction special grants of timber or other forest produce free or at favourable rates for special purposes.	Do.	
5.	To sanction leases of land for agricultural purposes in forest plantations.	Do.	
5.	To sanction leases of land to tenants either on cash rent or on Batai.	Do.	When the lease is for a period not exceeding three years.

1	2	3	4
6.	To sanction leases of State gardens and rakhs.	All Departments.	For a period not exceeding three years provided that the value of contract does not exceed Rs. 50,000 and consideration is not less than that received under previous contract.
7.	To sanction leases of land for building or commercial purposes.	Revenue Department	Under Building Site Rules of fixed rates on rent provided premium has been determined by public auction.
8.	To sanction transfer of leases of land held under Building Site Rules.	Do.	
9.	To sanction surrender of leases of land held under Building Site Rules.	Do.	
10.	To sanction assessment of land on lease under Building Site Rules.	Do.	In accordance with the rates of rent fixed by Government in cases where leases were sanctioned but rent was not assessed.
11.	To sanction sale of leases which can not be auctioned by the Committee referred to in (a) above for reasons to be recorded.	Forest Department	Up to Rs.3 lakhs in each case subject to the condition that the sale of products and leases are put to tenders and only the highest tender is accepted.
12.	To sanction royalty contracts of resin blazes provided highest bids are accepted and these are not below the reserve price of each lot approved by the Pr.Chief Conservator of Forests.	Forest Department	Full Powers.
13.	To sanction sale of crude resin.	Forest Department	Full Powers. Subject to the condition that the sale is put to tender/auction and only the highest offer is accepted and is not below the reserve rate approved by the Pr.Chief Conservator of Forests.
14.	To sanction wage contracts of resin blazes.	Forest Department	Full Powers. Subject to the condition that the lowest offers are accepted which are not more than the reserve price approved by Pr.Chief Conservator of Forests for each lot.
15.	To sanction expenditure from allotment under Social Security and Welfare.	Revenue Department	To the extent of sanctioned grant and in terms of the standing rules.

1	2	3	4
16.	To grant poplar trees from area owned by the Public Works Department on concession prices or free of cost in cases of distress caused by fire or flood.	Public Works Department	Up to 4 trees in all in individual case of fire or flood sufferers.  Up to 40 trees in the case of a whole hamlet or populace which suffered from an incident of distress caused by fire or flood.
17.	To sanction fixation of instalments for recovery of amounts due to the Food Supplies Department.	Food & Supplies Department	When outstandings are recovered within one year.
18.	To grant licences and sanction leases of minerals.	Industries and Commerce Department	Provided the rates are in accordance with those prescribed in the Mines and Minerals Regulation and Development Act, 1957 (67 of 1957).
19.	To exempt persons officiating in short term vacancies from furnishing security as referred to in Rule 18.6 of J&K Financial Code Vol-I.	All Departments	If circumstances warrant exemption provided :- (i) There is no risk involved ; (ii) Such exemption is granted only in case of permanent Government servants ; (iii) The period of officiating appointment in which security is generally taken does not exceed four months.

4.3 Remission or refunds of Revenue and Abatement of claims used.

S.No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1.	To sanction refunds suspensions and remissions of land revenue.	Revenue Department.	(i) Remission due to calamities (ii) Suspensions under the rules relating to suspensions and remissions of land revenue if damage to harvests is due to natural calamities (iii) Remission or permanent reduction of land revenue due to dilution action, acquisition of land for public purposes, felling of walnut trees and permanent removal of water mills (including Gharats & Jandars).
2.	To sanction refunds, suspensions and remissions of canal revenue	Irrigation Deptt.	In accordance with the rules issued under Canal and Drainage Act.
3.	To sanction re-funds of excise revenue.	Excise and Taxation Deptt.	Subject to the condition that the refunds or remissions or concessions are made in accordance with the rules in the Excise Manual.

1	2	3	4
4.	To sanction the writing off of irrecoverable forest revenue.	Forest Department.	Up to Rs. 50,000.
5.	To sanction refunds of other revenue	All Departments.	Subject to the rules laid down by Govt.
6.	To sanction remissions of ground rent.	Revenue Department.	On land acquired under the Land Acquisition Rules.
7.	To remit land revenue on agriculture land acquired for public purposes.	Revenue Department.	
8.	To sanction the write off of irrecoverable Dak Bungalow Rent.	Public Works Department & Tourism Deptt.	Up to the Rs. 500 in each case.
9.	To sanction write off of irrecoverable sums on account of cost in pauper suit.	Revenue Department.	
10.	To sanction write off of irrecoverable sums on account of fines imposed in revenue cases by revenue officer or Revenue Courts.	Revenue Department.	
11.	To sanction write off of irrecoverable excise duty.	Excise & Taxation Department.	Up to Rs. 25,000 in each case.
12.	To remit arrears of land revenue.	Revenue Department	Up to a limit of Rs. 50,000 under the 3 year rule for one harvest per District if the Deptt. is satisfied that since the revenue was suspended, due diligence has been shown in collection.
13.	To sanction changes in Revenue on Alluvion and Diluvion files.	Revenue Department	
14.	To sanction the remission of irreco-	All Departments	Up to Rs. 25,000 in each case.

1	2	3	4
---	---	---	---

verable revenue not otherwise specifically provided for.

- |     |  |                             |   |
|-----|--|-----------------------------|---|
| 15. | To grant exemption from payment of State excise occasion on liquor and beer to armed forces and para-military forces stationed in J&K. | Finance Department (Excise) | Up to Rs. 1,00,000 on any one occasion and quantity to be exempted not to exceed 25%. |
|-----|--|-----------------------------|---|

( 46 )

#### 4.4. Compensatory allowances, bonus or rewards

S.No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1.	To grant rewards under section 12 of the Kashmir Forest Regulation.	Forest Department.	(i) Up to 1/10th of the value of the produce subject to a maximum of Rs. 25,000 in each case. (ii) Subject to the conditions in Forest Law Manual.
2.	To grant rewards at Live Stock Show.	Animal Husbandry Department.	Within the limit of Rs. 10,000 for each Live Stock Show according to local circumstances.
3.	To grant rewards to Govt. officials or private persons for assistance rendered in the safeguarding of the interest of Mining Department.	Industries Department.	Up to Rs. 5,000 in each case subject to a maximum of Rs. 50,000 p.a.
4.	To grant rewards to individuals giving information which leads to the location of useful minerals in the State.	Industries Department	Up to Rs. 5,000 in each case.

( 47 )

1	2	3	4
5.	To grant rewards at agricultural shows.	Agriculture Department.	Within the limit of Rs. 5,000 for each agricultural show according to local circumstances.
6.	To grant rewards in connection with rural reconstruction works.	Rural Dev. Department.	Up to Rs. 5,000 in each case by debit to the grants sanctioned in the departmental budget for the purpose.
7.	To grant rewards in favour of Police Officers.	Home Deptt.	Up to Rs. 5,000 in each case within the budget provision for the purpose.
8.	To sanction gratuities in favour of persons, whether workmen or not other than those in regular Govt. service who sustain injuries while employed on behalf of Govt. as well as in favour of the survivors of the persons who lose their lives in the performance of their duty during such employment.	All Departments.	Up to Rs. 2500 in each case of injury and Rs. 10,000 in case of death by debit to the provisions in the concerned departmental budget.

( 48 )

#### 4.5. Contingencies, Stores, Compensation, Remuneration etc.

S.No.	Nature of Power	Department	Extent to which assent is given.
1	2	3	4
1.	(i) To sanction expenditure upon items specified in detail in the sanctioned budget estimates under 'contingencies' other than 'pay of inferior servants' not otherwise provided for in this chapter.	All Departments.	
	(ii) To sanction expenditure upon items not specified in detail in the sanctioned budget estimates	Do.	Up to a limit of Rs. 10,000 for recurring and Rs.20,000 for non-recurring.

( 49 )



6. To sanction rent for private accommodation hired for residential purposes, when suitable Govt. building is not available. General Administrative Deptt. (Estates) Full powers subject to the following conditions-  
 (a) Rent is recommended by the State Rent Assessment Committee {for composition of the Committee refer to Sl. No. 1 of Chapter 5.9 sub-clause (g)},  
 (b) Hiring of the accommodation at the rental recommended by the Committee is approved by the Chief Minister in coordination.
7. To sanction payment of rent for accommodation hired for offices or public institutions required for non-residential purposes outside the State when no Govt. accommodation be available for the purpose. Administrative Deptt. Full powers, subject to the condition that rent payable is recommended to be reasonable by the Executive Engineer of the concerned locality in which the accommodation has been hired and the agreement of the Finance Department has been obtained.
8. To sanction engagement of and remuneration to counsels to defend State cases. Law Department Full powers.
9. To sanction expenditure of the State Financial Code - Volume - I local purchase of stationery articles by debit either to the stationery grant or the contingent grant of the department concerned as the case may be. All Departments Full powers.
10. To reimburse a Govt. servant whose conduct has been the subject of investigation by a regular enquiry for expenditure on (i) summoning witnesses and (ii) fee of counsel. All Departments. Provided that (i) in the case of witnesses :  
 (a) the charges are in accordance with the sanctioned scales ; and  
 (b) charges of those witnesses only are paid whom the commission declares to be necessary.  
 (ii) in the case of fees of counsel ;  
 (a) the rates are according to those laid down in the Law Department Manual; and  
 (b) the fee of the counsel is reimbursed only where the Govt. servant is successful in clearing himself of the suspicion.

- |     |   |                      |  |
|-----|---|----------------------|--|
| 11. | To sanction expenditure on keys, trowels etc. in connection with ceremonial functions such as the laying of a foundation stone or, the opening of a public building debit-able to the unit of appropriation 'Contingencies' | All Departments.     | Up to Rs. 1,000 only and subject to the proviso that when the sanction of a competent authority is necessary under State Servants Conduct Rules to the acceptance of such keys, trowels etc. such sanction is obtained before the expenditure is incurred. |
| 12. | To grant compensation to Govt. employees under the Workmen's Compensation Act.  | All Departments.     | In accordance with the rules framed in that behalf.  |
| 13. | To sanction expenditure on payment of remuneration to non Govt. servants for acting as examiners or for setting papers for the Departmental Examination of the  | Education Department | Up to a maximum of Rs. 200 in each case.   |

( 54 )

Education Department

- |     |   |  |  |
|-----|---|--|--|
| 14. | To sanction installation of electric lights and fans.   | All Departments.                         | Within Budget limits.  |
| 15. | To engage and pay rent for houses, etc. for storage of food grains.   | Food and Supplies Department.            |  |
| 16. | To sanction telephone connections for public offices and institutions and residences of Government officers.  | General Administration Deptt. (Estates). | As per sanction of the Telephone Sanctioning Committee.  |
| 17. | To make purchases in the open market at current market rates when no response is received to a tender notice. | All Departments.                         | Up to Rs. 50,000 in each case.   |
| 18. | To make purchases without inviting tenders.   | All Departments.                         | Up to Rs. 20,000 in each case, subject to a maximum of Rs. 1,00,000 in a year in consultation with FA and CAO. |

( 55 )

1	2	3	4
19.	To sanction remuneration to pleaders who defend accused persons in Sessions Court or High Court.	Law Department.	Subject to the provisions in the Law Deptt. Manual.
20.	To deal with proposals for insurance of State Buildings and valuable stores against fire.	All Departments.	Up to a limit of Rs. 1,00,000 as premium payable per annum in each case in respect of such buildings and stores the insurance of which stands sanctioned by Govt.
21.	To sanction expenditure on entertainment of Govt. guests or such officers and others from outside as visit the State.	Hospitality and Protocol Deptt.	In accordance with the sanctioned rules.
22.	To sanction expenditure on entertainment under the unit, 'News Service and Briefing of Correspondants'.	Information Department	Up to maximum of Rs. 5,000 on each press briefing.
23.	To sanction holding of NCC Camps inside the State.	Education Department.	Full Powers within the budget grant.
24.	To reduce or enhance the cash balance limits of all State treasuries and to issue necessary correction slips consequent on such increases or reductions to para 494 Financial Code Vol-II (old edition).	Finance Department	Full Powers.
25.	To sanction expenditure on presentation of gifts to high dignitaries.	Hospitality & Protocol Department.	Up to a limit of Rs. 5,000 in each case.
26.	To sanction reimbursement of expenses incurred under Employees State Insurance Scheme (ESI Corporation of India).	Labour Department.	Full Powers as per Scheme.

4.6 The power to grant Loans and Advances is delegated in the following cases :-

S.No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1.	To sanction House Building Advances .	All Departments.	Subject to the conditions laid down in the J&K Financial Code Vol-I
2.	To grant loans for improvement of land and other purposes under the Jammu and Kashmir Aid to Agriculture and Land Improvement Act.	Revenue Department.	To the extent of Rs. 5,000 within the limit of funds allotted.
3.	To grant loans to agriculturists for purchase of cattle , seed and fodder etc. under Jamimu and Kashmir Aid to Agriculturists Act.	Do.	Within budget provision and (i) to the extent of Rs. 4,000 for purchase of cattle and other articles of husbandry and (ii) to the extent of Rs, 1,000 for purchase of seed and fodder.
4.	To grant advances from the General Provident Fund in case of Heads of	All Departments.	In accordance with the rules relating to General Provident Fund.

( 58 )

Departments and Gazeted Staff of their Departments.

5.	To sanction relaxation of the rules regulating the grant of loans for advanced studies or special training as shown below :-  (i) to grant extensions for the repayment of the loan  (ii) to vary the instalments due in the first six months of repayment of a loan;  (iii) to suspend the recoveries.	ARI & Training Department.	(i) Up to period of six months after it becomes due.  (ii) provided that if the variation is for reduction of an instalment, the deficiency is made good in the subsequent six months.  (iii) for a period of one year in cases where the income of the loan scholar does not exceed Rs. 2,500 per month
6.	To sanction extension in the period of recovery of loan from fire sufferers.	Revenue Deptt.	Full powers.

( 59 )

**4.7 Writing off of irrecoverable value of Stores , Live Stock, Public Money etc. lost by fraud, negligence or other causes.**

S.No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1.	To sanction under Rule 18.18 of the J&K Financial Code Vol-I the writing off finally of the irrecoverable value of stores and live stock lost when there is no fraud and negligence of individuals or other causes.	All Departments.	Full powers with the consent of FA and CAO.
2.	To sanction under Rule 18.18 of the J&K Financial Code Vol-I the writing off finally of the irrecoverable value of stores and live stock lost when there is fraud and negligence of individuals or other causes.	All Departments.	Provided that (i) the amount of the write off in any individual case does not exceed Rs. 5,000 subject to a limit of Rs. 50,000 book value in a year and (ii) the loss does not disclose (a) a defect of system, the amendment of which would require a reference to the Finance Department or (b) serious negligence on the part of some individual Government servant or servants which might possibly call for disciplinary action requiring a reference to the Finance Department and in case of any fraud or negligence disciplinary action is taken against the defaulting officer or officers concerned under Appendix 2 of J&K Financial Code, Vol-II and any other Government Order on the subject before the loss is written off.
3.	To sanction under Rule 18.18 of the J&K Financial Code Vol-I the writing off of public money lost by fraud or the negligence of individuals or other causes.	All Departments.	Up to Rs. 10,000 in each individual case subject to a limit of Rs. 50,000 a year provided the loss does not disclose (a) a defect of system the amendment of which would require a reference to the Finance Department or (b) serious negligence on the part of some individual Govt. servant or servants which might possibly call for disciplinary action requiring a reference to the Govt. in consultation with the Finance Department and in case of any fraud or negligence disciplinary action is taken against the defaulting officer or officers concerned under Appendix 2 of J&K Financial Code Vol-II and any other Govt. Order on the subject before the loss is written off.



**4.8 Sales of lands, buildings and other property or to fix rent thereof.**

S.No.	Nature of Power	Department	Extent to which assent is given
1	2	3	4
1.	To sanction sale of land other than Nazool by public auction.	Revenue Deptt.	
2.	To sanction sale of write off of buildings.	Public Works Deptt.	Provided the book value does not exceed Rs. 1,00,000.
3.	To sanction cutting and sale by public auction of Royal trees such as Chir, Budhloo etc. and cutting and lopping of Pipal and Bohar trees.	Revenue Deptt.	
4.	To sanction sale of Minor Forest Products.	Forest Deptt.	Full powers provided the rates accepted are not lower than those obtained at the last sale.
5.	To sanction sale of half wrought.	Do.	Full powers.
6.	To accept bids at public auction of sale of occupancy rights held by occupancy tenants under the State when such tenants die heirless.	Revenue Deptt.	Provided the area involved does not exceed 50 acres.
7.	To sanction confiscation and sale of lands in the Ladakh and Kargil Districts for violating the restrictions against sale and mortgage of Agricultural lands in those Districts.	Revenue Deptt.	
8.	To sanction sale of standing green trees by public auction.	Public Works Deptt.	Full powers
9.	To constitute Survey Committee for survey of surplus and unserviceable stores,	All Departments.	The Committee to be constituted in each Deptt. for the purpose shall comprise at least three senior officers including FA & CAO of the Department. The Committee should examine the

( 64 )

( 65 )

in the Departments subordinate to them.

unserviceable stores and give their recommendations about their disposal. In their examination the Committee among other things should see that the articles have out-lived their prescribed life, have become unserviceable after fair use, are beyond any economical repair and their decay is not due to any negligence on the part of the concerned official(s) incharge of custody etc.

10. To issue orders declaring store etc. surplus or unserviceable. All Departments.

Full powers in respect of stores which have been surveyed by the survey committee and recommended for disposal.

11. To sanction under rule 18.18 of the J&K Financial Code Vol-I sale by auction of worn out, unserviceable articles and the write off of the difference between the original value and the sale proceeds. All Departments.

12. To sanction supply of official publications of their own Departments to other Govt. Deptt. or Institutions. All Departments.

Full powers within the budget allocation under the head "Publication", provided that such books are not priced publications.

13. To sanction supply of Research Departments publications. Education Deptt.

To recognised institutions on reciprocal basis as well as to scholars of repute interested in such literature.

14. To sanction rate of out-turn for shali milled by the Food Control Deptt. Food & Supplies Deptt.

15. To fix rates for recoveries of shortage etc. of shali and rice. Food & Supplies Deptt.

When the recovery in any case is made at less than the sale price of shali and rice.

16. To enhance the fixed sale rates of all kinds of local and imported food grains excepting shali issued to Muffasil Centres of Kashmir to cover transport and other incidental charges incurred on such food grains. Do.

1	2	3	4
17.	To fix purchase and sale rate of all kinds of imported and locally procured food grains or their respective derivatives and by products of all such food grains.	Food & Supplies Deptt.	Provided the sale rates so fixed are in no case less than the landed cost.
18.	To sanction the sale of the produce of thinning and pruning, sale of dead & fallen trees belonging to Municipalities.	Local Self Govt. Deptt.	
19.	To fix sale of issue of rations and granting relief of all food grains throughout the State.	Food & Supplies Deptt.	
20.	To fix the sale price of forms used in Food and Supplies Deptt.	Do.	
21.	To sanction the disposal of deteriorated grains by public auction and write off of the difference between the cost price and the price realised.	Food & Supplies Deptt.	To the extent of Rs. 50,000 in each individual case subject to a limit of Rs. 5,00,000 a year.
22.	To prescribe fee in Food & Supplies Deptt. for issue of duplicators.	Do.	
23.	To fix sale rate of surplus empty gunny bags after necessary classification, to other Govt. Departments for their Departmental use.	Do.	Up to the value of Rs. 50,000 on each occasion and not more than Rs. 50 lakh during a year.
24.	To sanction supply of Archaeological and Research Deptt. Publications.	Research and Museums.	To recognised institutions on reciprocal basis as well as to scholars of repute interested in such literature.