



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

**Subject:- Handling of liabilities during the current financial year.**

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

Finance Department receives a number of cases seeking additional funds to clear liabilities. Liabilities can be broadly classified into the following:-

- (i) Those arising out of authorized works which do have AA.
- (ii) Those which do not have AA and relevant budgetary allocations.

Liabilities that arise out of authorized expenditure need to be cleared as first charge during the financial year 2019-20 after ensuring the following:-

- (a) Accord of Administrative Approval.
- (b) Expenditure sanction from the competent authority.
- (c) Budgetary provisions.
- (d) Adherence to procurement procedures and tendering process as per codal formalities.
- (e) Photographs—before and after execution of work.

Liabilities which have been created in absence of budgetary allocations or accord of required Administrative Approval are in no way rightful charge on exchequer.

Liabilities that arise due to commitments made by Hon'ble Governor/Advisors etc should be reduced in writing and proper Administrative Approval should be accorded and expenditure met from the Budget of 2019-20. In rare cases of extreme urgency the same can be brought to the notice of the Finance Department for additionality explaining why the expenditure cannot be met out of the Budget and giving adequate justification.

Liabilities that were incurred on the verbal directions, unless reduced in writing and financial concurrence accorded, shall not be entertained. No work in future shall be taken up without specific and written approval of competent authority.

Sd/-  
(Dr. Arun Kumar Mehta), IAS,  
Principal Secretary to the Government,  
Finance Department

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Copy to the:

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2. All Financial Commissioners.
3. Principal Accountant General, J&K, Jammu/Kashmir.
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 Commissioners/Secretaries to Government.
9. Divisional Commissioner Kashmir/Jammu.
10. Chief Vigilance Commissioner, J&K, Jammu.
11. Principal Secretary to the Hon'ble Chief Justice, J&K High Court, Srinagar/Jammu.
12. Special Secretary to the Chief Secretary for information of the Chief Secretary.
13. Director General, J&K Funds Organization.
14. Director General, Accounts & Treasuries, J&K, Jammu.
15. Director General, Local Fund Audit Pension, J&K.
16. Director General, Audit and Inspection, J&K, Jammu.
17. All Directors of Finance/Financial Advisors & CAOs.
18. Director Information, J&K, Jammu.
19. All Heads of Departments/Managing Directors/CEO of State PSUs/Autonomous Bodies.



(Showkat Hussain Mir),  
Joint Director Resources,  
Finance Department