

Government of Jammu & Kashmir
Finance Department, Civil Secretariat

Subject: Revalidation of funds under Centrally Sponsored Schemes..

C I R C U L A R

At the time of authorization of expenditure out of the funds released under any CSS etc, Finance Department, invariably conveys the following conditions;

- i) That the funds should be utilized only after observing all the codal formalities.
- ii) That no funds should be utilized without Administrative Approval and the Technical Sanction.
- iii) That the status report regarding the physical and financial progress be intimated timely to the line Ministry in Gol by or before close of the financial year under intimation to the finance Department.

2. However, compliance to these conditions is not adhered to in letter and spirit. Also, time and again, the line Departments approach Finance Department for revalidation of funds under various Centrally Sponsored Schemes (CSS) pertaining not only to the last financial year but for years previous than that without providing the requisite information.

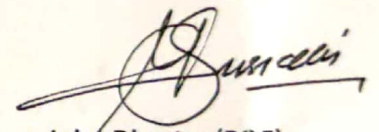
3. It is to reiterate that all the line Departments need to maintain the relevant records of the expenditure booked and unspent balance, if any, at the close of each Financial Year and get the same reconciled, controlling officer wise, with the office of the AG J&K, firstly for each quarter and then on year to year basis to arrive at the pre-audited figure of such unspent balance against the CSS. **These figures, once ratified by the office of the AG, shall be deemed to be audited figures of unspent balance against any scheme.** It is very important in the given situation as Finance Department is wholly and solely relying on the figures provided by the Department for revalidation.

4. Accordingly, it is impressed upon all the line Departments, implementing the CSS, to adhere to the conditions laid down in the sanction orders and also come up with the audited figures from the AG's Office of the unspent balance for revalidation under the relevant Centrally Sponsored Schemes (CSS) as per above procedure. Any in-consistency in the figures/amount

reflected as unspent by the Department concerned, at the close of the financial year, shall be the responsibility of the Department concerned.

5. Further, all the implementing Departments will conduct audit of all the funds revalidated/ released under Centrally Sponsored Schemes during the last Financial Year (2019-20) and submit the copy of the report to the Finance Department. No proposal for revalidation will be entertained for consideration unless audited figures from the Office of the Accountant General J&K of the unspent are provided.

6. Accordingly, the undersigned is directed to request Administrative Secretaries of all the Departments, implementing CSS, to impress upon all the concerned to adhere to these circular instructions in letter and spirit and submit revalidation proposals to the Finance Department for unspent funds only if they fulfill the above narrated criteria to avoid any delay in processing of the revalidation cases in Finance Department.


Joint Director (R&F)
Finance Department

No:FD/Res/CSS/2018-19/309/107

Dated: 23/07.2020

Copy to the:

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