

**Government of Jammu & Kashmir**  
**Finance Department, Civil Secretariat**

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**Subject: Audit report on verification of SRE claims for the period 01.07.2018 to 31.03.2019.**

**CIRCULAR**

During the course of internal audit conducted by MHA with regard to reimbursement under SRE, certain observations with respect to non observance of basic codal formalities and guidelines set by SRE standing committee were found. These observations are enumerated as under:-

1. In some cases, it was found that no codal formalities have been followed while procuring materials under SRE scheme.
2. The advance payment made by PHQ to CRPF was claimed for reimbursement without ascertaining the actual expenditure incurred by the user entity.
3. None of the DDO maintains a separate Cash Book for SRE, thereby causing difficulty to ascertain the expenditure booked especially under SRE.
4. It was seen that all DDOs except CAO (PHQ) are not procuring items through GeM portal.
5. It was seen that most of the DDOs have not brought copies of Main Abstract of Treasury vouchers for verification by the audit team. Instead, they have brought only sub-vouchers of firms and abstract registers.
6. Most of the DDOs have submitted statements of their claims under SRE scheme without mentioning the amount of VAT/SGST etc.

In view of above, it is impressed upon all the line Departments especially DDOs concerned to comply with the suggestions made by audit as under:-

- All the codal formalities as per GFR shall be followed in letter and spirit while making payments.
- Actual expenditure booked by user entity out of advance payment shall be lodged for reimbursement. However it must be ensured that

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whole advanced amount shall be taken for reimbursement seeking full details of expenditure from user entity. Any unutilized/unspent balance shall be immediately received back from user entity and remitted into Govt. Account.

- A separate cash book shall be maintained by all DDOs in respect of SRE
- The procurement of goods shall be made after following due e-tendering procedure/ through GeM portal as per GFR.
- The DDOs shall maintain two copies of main abstract of treasury voucher enabling to present second copy to audit for verification
- DDOs shall mention amount of SGST/IGST in their SRE claims.

Any deviation from above instruction in future shall attract severe consequences.

Sd/-

**(Arun Kumar Mehta), IAS,**

Financial commissioner to Government

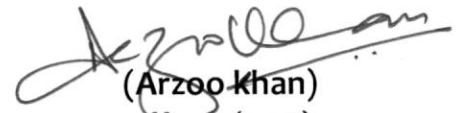
Finance Department

NO: FD-VII-2(451) SRE/issues

Dated: 4-02-2020

**Copy to the:**

1. Principal Secretary to Government, Home department
2. Director General of Police Jammu & Kashmir
3. Administrative Secretary to Govt.
4. Director Finance Disaster Management Relief, Rehabilitation & Reconstruction.
5. Relief Commissioner Migrants, Jammu
6. Financial advisor Home Department
7. FA & CAO, PHQ, Govt. of UT of J&K, Jammu
8. Private Secretary to Financial Commissioner, Finance Department
9. PA to Director General Budget



**(Arzoo Khan)**

Chief Accounts Officer (SRE),  
Finance Department