



**Government of Jammu & Kashmir  
Finance Department, (Codes Division)  
Civil Secretariat, Jammu/Srinagar**

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

**Subject:-Clearing of Liability on account of Works.**

It has been observed that the DDOs are presenting bills on account of completed works pertaining to much earlier periods viz. 2015-2016 onwards etc., at the treasuries.

In case of the old liabilities the departments need to clarify the following:-

- i. Why the bills were not drawn as first charge in the subsequent years.
- ii. Whether all the codal formalities have been followed.
- iii. Whether all due approvals of the competent authority have been obtained.

These claims need to be presented, only after the case for the payment is made out clearly by the department.

**Sd/-  
(Dr. Arun Kumar Mehta), IAS,  
Financial Commissioner  
Finance Department.**

**No:-A/40(2017)-367**

**Dated:-25.03.2021**

**Copy to the:-**

1. Advocate General, J&K High Court Srinagar/Jammu.
2. All Financial Commissioners.
3. Principal Accountant General J&K Srinagar/Jammu.
4. All Principal Secretaries to Government.
5. Principal Secretary to the Hon'ble Lieutenant Governor.
6. Principal Resident Commissioner, 5-Prithvi Raj Road New, Delhi.
7. Joint Secretary (J&K) Ministry of Home Affairs, Government of India.
8. All Commissioner/ Secretaries to Government.
9. Chief Electoral Officer, J&K.

10. Divisional Commissioner Jammu/ Kashmir.
11. Chairperson J&K Special Tribunal.
12. Registrar General, J&K High Court Srinagar/Jammu.
13. Director Anti Corruption Bureau, J&K.
14. Director General, Audit and Inspections.
15. Director General, Budget Division J&K.
16. Director General Accounts and Treasuries.
17. Director General J&K Funds Organization.
18. Director General Local Fund Audit & Pensions, J&K.
19. Director Information J&K.
20. All Head of Departments/ Managing Directors/ Chief Executives of State PSU's/ Autonomous Bodies/ Societies.
21. Secretary J&K Public Service Commission.
22. All District Development Commissioners.
23. Secretary, J&K Legislative Assembly/ Legislative Council.
24. Director/Principal, Northern Zonal Accountancy Training Institute Jammu.
25. Principal Accountancy Training School Srinagar.
26. Director Accounts & Treasuries Kashmir/ Jammu.
27. All Directors of Finance/Financial Advisors & CAOs.
28. Joint Director, J&K Funds Organization Srinagar/Jammu.
29. General Manager, Government Press, Srinagar/ Jammu for publication in *Government Gazette*.
30. Private Secretary to Hon'ble Advisors (F)/(B)/(BK), to the Lieutenant Governor.
31. Private Secretary to Chief Secretary.
32. Private Secretary to Financial Commissioner, Finance Department.
33. All Treasury Officers.
34. I/C website, FD ([www.jakfinance.nic.in](http://www.jakfinance.nic.in)).
35. I/C website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
36. Government Order File (W2scs).

  
**S.L. Pandita)**  
**Director General (Codes),**  
**Finance Department.**