

**GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT, CIVIL SECRETARIAT  
JAMMU/SRINAGAR**

**Notification,  
Srinagar, the 27<sup>th</sup> August, 2020**

**S.O. 271** In exercise of the powers conferred under sub section (3) of section 69 of the Jammu and Kashmir Reorganisation Act, 2019 the Government hereby make the following rules;

1. These rules may be called the 'Contingency Fund of Jammu and Kashmir Rules, 2020.
2. The Contingency Fund of Rs 25 crore (Rupees Twenty Five Crore) for the Union Territory of the Jammu and Kashmir shall be held on behalf of the Lieutenant Governor of Jammu and Kashmir by the Finance Department.
3. Advances from the Fund shall be made for the purposes of meeting unforeseen expenditure including expenditure on a new service not contemplated in the Annual Financial Statement.
4. Applications for advances from the Fund shall be referred to the Finance Department by the Administrative Department. The applications shall give:-
  - i) brief particulars of the additional expenditure involved;
  - ii) the circumstances in which provision could not be included in the Budget;
  - iii) the reasons why its postponement is not possible;
  - iv) the amount required to be advanced from the Fund with full cost of the proposal for the year or part of the year, as the case may be;and



- v) the grant or appropriation under which supplementary provision will eventually have to be obtained.
5. Supplementary estimates for all expenditure so financed shall be presented to the Legislative Assembly at the first session meeting immediately after the advance is sanctioned. As soon as the State Legislative Assembly has authorized the additional expenditure by including it in any Supplementary Appropriation Act, the advances made from the Fund shall be resumed to the Fund.

**Note 1-** In exceptional circumstances to be recorded in writing, the supplementary estimates, when they cannot be presented to the Legislative Assembly in the ensuing session, may be so presented at a subsequent session.

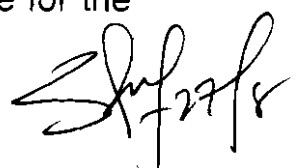
**Note 2-** While presenting to the Legislative Assembly estimates for all expenditure financed from the Contingency Fund, a note to the following effect will be appended to such estimates.

“A sum of Rs..... has been advanced from the Contingency Fund in.....and an equivalent amount is required to enable repayment to be made to that Fund.”

**Note 3-** If the expenditure on a new service not contemplated in the Annual Financial Statement can be met, wholly or partly, from savings available within authorized appropriation, the note appended to the estimate submitted shall be in the following form :-

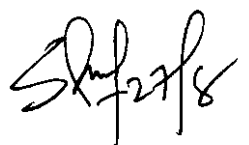
“The expenditure is on a new service. A sum of Rs..... Has been advanced from the Contingency Fund in ..... And an equivalent amount is required to enable re-payment to be made to that Fund.

The amount, viz Rs..... A part of that amount viz Rs..... can be found by the reappropriation of savings within grant and a token vote only is now required/a vote is require for the balance viz `..... only”



6. A copy of the order sanctioning the advance which shall specify the amount of grant or appropriation to which it relates, and give brief particulars by sub-heads and units of appropriation of the expenditure for meeting which it is made, shall be forwarded by the Finance Department to the Accountant General, Jammu and Kashmir.
- 6-A. All advances sanctioned from the Contingency Fund to meet expenditure in excess of the provision for the service included in an Appropriation (Vote on Account) Act shall be resumed to the Contingency Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year, including the excess met from the advances from the Contingency Fund has been passed. An advance obtained from the Contingency Fund for the expenditure on "New Service" during the (Vote on Account) period for which adequate provision exists in the Appropriation Bill for the year will stand resumed to the Fund as soon as the Appropriation Act for the whole year has been passed by the Legislative Assembly and assented to by the Lieutenant Governor.

[The Legislative Assembly may be apprised of such advances by placing a Statement in the prescribed form (**Form AA**) on the table of the House by the Finance Minister showing advances sanctioned from the Contingency Fund during the "Vote on Account" period for expenditure on "New Service" items for which necessary provision has been made in the Budget Estimates of that year before the Appropriation Bill for the whole year is introduced in the Legislative Assembly. This arrangement will however, not apply to the Contingency Fund Advances for expenditure on "New Service" items sanctioned during the "Vote on Account" period but after the relevant demand for grant has been passed by the Legislative Assembly.]



7. A copy of the order resuming the advance, which shall give reference to the number and date of the order in which the original advance was made and to the supplementary Appropriation Act referred to in rule 5 shall be forwarded by the Finance Department to the Accountant General, Jammu and Kashmir, a copy to the Department concerned.
8. An account of the transactions of the Fund shall be maintained by the Finance Department in **Form-A** annexed to these rules.
9. Actual expenditure incurred against advances from the Contingency Fund of the Union Territory of the Jammu and Kashmir shall be recorded in the account relating to the Contingency Fund in the same detail as would have been shown if it had been paid out of the Consolidated Fund.

**By order of the Lieutenant Governor.**

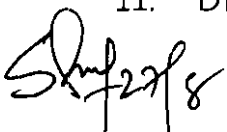
*Sd/-*  
**(Dr. Arun Kumar Mehta), IAS**  
Financial Commissioner  
Finance Department

No.FD-VII-08 (197) CF/2019-I

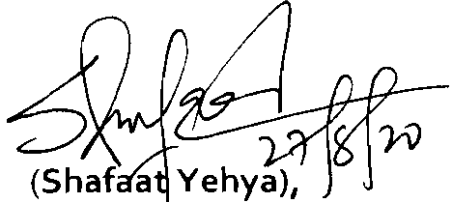
Dated: 27<sup>th</sup> August, 2020

**Copy to the:**

1. Ld. 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 Hon'ble Lieutenant Governor
6. Principal Resident Commissioner, 5 Prithvi Raj Road, New Delhi.
7. Chief Electoral Officer, J&K.
8. Joint Secretary (J&K) Ministry of Home Affairs, Govt. of India.
9. All Commissioner/Secretaries to Government.
10. Divisional Commissioner Kashmir/Jammu.
11. Director Anti Corruption Bureau.



12. Registrar General, J&K High Court Srinagar/Jammu
13. Director General Audit & Inspection, J&K
14. Director General Budget, J&K.
15. Director General Accounts & Treasuries, J&K.
16. Director General Funds Organization, J&K.
17. Director General Local Audit, Fund & Pension.
18. Director Information, J&K.
19. All Head of Departments /Managing Directors/Chief Executive of State PSU's/ Autonomous Bodies.
20. Secretary J&K Public Service Commission.
21. All District Development Commissioners.
22. Secretary J&K Legislative Assembly.
23. Director Finance/Principal Northern Zonal Accountancy Training Institute Jammu.
24. Director Accounts & Treasuries Srinagar/Jammu.
25. All Director Finance/Financial Advisors & CAO's.
26. All Directors (Planning)/ Joint Director (Planning).
27. Joint Director Funds Organization Srinagar/Jammu.
28. Principal Accountancy Training school Srinagar.
29. All Treasury Officers.
30. General Manager, Government Press for publication in Government Gazette.
31. Pvt. Secretary to Advisor (S/F/B/BK) to Lieutenant Governor.
32. Pvt. Secretary to Chief Secretary.
33. Pvt. Secretary to Financial Commissioner, Finance Department.
34. I/c Website, FD. ([www.iakfinance.nic.in](http://www.iakfinance.nic.in)).
- ~~35~~ I/c Website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
36. Govt. Order File (w. 2. s. c).
37. Stock File.

  
(Shafaat Yehya), 27/8/20  
Deputy Director Budget,  
Finance Department.

## FORM "AA"

Statement showing advances, drawn from the Contingency Fund during the "Vote-on- Account" period for expenditure on a "New Services" for which necessary provisions had been made in the Budget estimates for \_\_\_\_\_. The advances were later recouped to the Fund after the Appropriation Act was passed.

Name of the Service	Name of the Department	Amount of advance from the Contingency Fund	Number and Name of the Grant in which the Provision exists in the Budget Estimates with amount of provision	Brief reason why the expenditure could not be deferred till the Demands for Grants were voted by the Legislative Assembly
1	2	3	4	5

## FORM 'A'

### CONTINGENCY FUND OF UNION TERRITORY OF JAMMU AND KASHMIR

s.no	Date of Trans Action	No. and name of the grant or appropriation	No and Date of the of The applicati on for advance	No. and Date of the Order making The advance	Amo- unt of adva- ce	Supp- lemen- tary Appropn- ation Act pro- viding for the addl. expend- iture	Amo- unt of the adva- nce resu- med	Balac e After each trans- action	Initials of office In charge	Remarks
1	2	3	4	5	6	7	8	9	10	11

**Note:**

- 1 - The balance should be struck after each transaction.
- 2 - The amount of the advances should be entered in black ink, when made and in red ink, when resumed.

