

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

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**Subject: Expenditure restriction guidelines in view of COVID-19 pandemic.**

**CIRCULAR**

In continuation to the Circular No. FD-VII-Gen (110) 2009-10-II, dated: 09-07-2020, there shall be no restriction on expenditure in respect of '**Leave Encashment**' provided that the corresponding budget provision exists in BE 2020-21. The '**Salary Arrears**' can be entertained if the provision exists in BE 2020-21 but uniformity of expenditure in this regard over remaining months of FY 2020-21 needs to be ensured. However, all the codal formalities shall be observed while booking the expenditure.

*Sd/-*

(Dr. Arun Kumar Mehta), IAS,  
Financial Commissioner,  
Finance Department.

FD-VII-Gen (110) 2009-10-V

Dated: 04-09-2020

Copy to:

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

12. Director, Anticorruption Bureau, J&K.
13. Registrar General, J&K High Court, Srinagar/Jammu.
14. Director General, Audit and Inspections, J&K.
15. Director General, Budget, J&K.
16. Director General, Accounts and Treasuries, J&K.
17. Director General, Codes, J&K.
18. Director General, Funds Organization, J&K.
19. Director General, Local Fund Audit and Pensions, J&K.
20. Director Information, J&K.
21. All Heads of Departments/Managing Directors/Chief Executive Officers of PSUs/Autonomous Bodies.
22. Secretary, J&K Public Service Commission.
23. All Deputy Commissioners.
24. Secretary, J&K Legislative Assembly.
25. Director, Accounts and Treasuries, Kashmir/Jammu.
26. Director Finance/Principal, Northern Zonal Accountancy Training Institute, Jammu.
27. All Director(s) Finance/FA&CAO(s).
28. All Director(s) Planning/Joint Director(s) Planning.
29. Joint Director, Funds Organization, Srinagar/Jammu.
30. Principal, Accountancy Training School, Srinagar.
31. All Treasury Officers.
32. General Manager, Government Press, Srinagar.
33. Private Secretary to Advisor (S/F/B/BK) to Lieutenant Governor.
34. Private Secretary to Chief Secretary, J&K.
35. Private Secretary to Financial Commissioner, Finance Department.
36. I/c Website, Finance Department ([www.jakfinance.nic.in](http://www.jakfinance.nic.in)).
37. I/c Website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
38. Government Order file (w.2.s.c).
39. Stock file.

  
(Javeed Maqbool Khanday),  
Deputy Director (Budget),  
Finance Department.

04.09.2020