

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

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**Subject:** Adherence to rules by the Executing Agencies while according administrative approval.

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

Attention of all the Administrative departments is invited to the detailed instructions laid down in the provisions of General Financial Rules, 2017 regarding procedures to be followed for according administrative approval.

2. In terms of Rule 136(1) of General Financial Rules, 2017, no work shall be commenced and liability incurred in connection with it until administrative approval is obtained from appropriate authority in each case. The powers to accord administrative approval have been delegated vide S.O 15 of 2020 dated 09.01.2020. The following aspects shall be taken into consideration while according the Administrative approval:-

- i. Work to be initiated is necessary.
- ii. Necessary funds are available in the Budget estimate.
- iii. Un-necessary items of expenditure in the proposal shall be avoided.
- iv. Per-unit cost of construction is calculated taking into account rates adopted for similar earlier works as well as normative cost of construction.
- v. Maintenance and upkeep of the project is factored in the proposal.
- vi. Technical sanction is duly accorded.
- vii. Expected date of commencement and completion of works are clearly mentioned.
- viii. Subsequent changes in scope of work are strictly avoided.
- ix. Comprehensive proposal is considered for approval instead of a part, so that intended outcome is fully achieved on completion of activities proposed.



3. It is imperative for all the departments to adhere to the procedures laid down in the General Financial Rules, 2017 and S.O 15 of 2020 dated 09.01.2020 for prudence and bringing transparency in the process of execution of works.

4. These instructions shall be strictly adhered to.

**Sd/-**

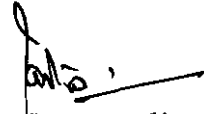
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Financial Commissioner,  
Finance Department.

No. A/GeM(2020)-196

Dated 04.02.2020

**Copy to the:-**

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2. All Financial Commissioners.
3. Principal Accountant General, J&K Srinagar/Jammu.
4. All Principal Secretaries to Government.
5. Principal Resident Commissioner, 5 Prithvi Raj Road, New Delhi.
6. Principal Secretary to Lieutenant Governor.
7. Chief Electoral Officer, J&K.
8. Joint Secretary (J&K) Ministry of Home Affairs, Govt. of India.
9. All Commr / 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 Accounts & Treasuries/ Funds Organization/Audit & Inspections/Budget.
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15. All Head of Departments /Managing Directors/Chief Executive of State PSU's/Autonomous Bodies.
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19. Principal Accountancy Training school / Northern Zonal Accountancy Training Institute Srinagar / Jammu.
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22. Joint Director Funds Organization Srinagar/Jammu.
23. All Treasury Officers.
24. General Manager, Govtt. Press for publication in Government Gazette.
25. Pvt. Secretary to Advisor (S/F/B) to Lieutenant Governor.
26. Pvt. Secretary to Chief Secretary.
27. Pvt. Secretary to Financial Commissioner, Finance.
28. I/c Website, FD. ([www.jandkfinance.nic.in](http://www.jandkfinance.nic.in)).
29. I/c Website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).

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