



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

CIRCULAR

Subject: Standard operating procedure for incurring of expenditure out of contingencies provided in DPRs of Projects.

It has come to the notice of Finance department that in the absence of SOP for incurring expenditure out of contingencies provided in the administratively approved DPRs of the projects, the executive divisions of various Engineering Departments are facing lot of difficulties in making the payments for items associated with the implementation of the project. This also defeats the very purpose of keeping this provision in the DPRs, administratively approved by the competent authority.

In view of the above, the issue was examined in the Finance Department and accordingly all the Administrative Secretaries of the Engineering Departments are hereby directed to impart instructions to all the subordinate offices to incur the expenditure out of contingent charges subject to maximum of 3% of the total cost of the project, administratively approved, for the following items:

1. Expenditure on account of Laying of foundation stone /inauguration subject to maximum of Rs 20,000 in each case as per PMGSY, Gol guidelines.
2. Signages.
3. Quality control i.e expenditure incurred on account of engagement of quality monitors.
4. Hiring charges of vehicles associated with the project for supervision of the projects including POL.
5. Miscellaneous expenditure such as GIS tagging, videography, stationery, hardware/software printing charges, hot & Cold weather charges etc.

6. Hiring of consultancy, architectural, structural and interior designing of the projects.
7. Preparation of e-Books.
8. Clearance of road blockades of urgent nature.
9. Third party inspections.

The expenditure on the above items shall be further subject to following conditions;

1. The provision of contingency exists in the administratively approved DPR of the project.
2. The expenditure shall be incurred only after fulfillment of all codal formalities.
3. The contingency charges claimed should be incidental and related to work only.
4. The contingency charges shall not be used for hiring of casual labours skilled/unskilled. The payment of the wages to need based or work charged is categorically disallowed.
5. The contingent expenditure shall be commensurate with physical progress of each project.
6. Accounts shall be prepared and made available during Administrative Inspection.
7. Consumables shall be entered into the stock register of the office.
8. The reasonability of expenditure shall be ensured with reference to outcome.

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

No:-A/51/(2016)-B-927/J

Dated: 08.01.2021

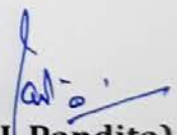
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1. Ld. Advocate General, J&K High Court Jammu/Srinagar.
2. All Financial Commissioners.
3. **Principal Accountant General J&K Jammu/Srinagar.**
4. All Principal Secretaries to Government.
5. Principal Secretary to the Hon'ble Lieutenant Governor.
6.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

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5. I... are/software

10. Divisional Commissioner Jammu/Kashmir.
11. Chairperson J&K Special Tribunal.
12. Registrar General, J&K High Court Jammu/Srinagar.
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, J&K.
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.
24. Director/Principal Northern Zonal Accountancy Training Institute Jammu.
25. Principal Accountancy Training Institute, Srinagar.
26. Director, Accounts and Treasuries Jammu/Srinagar.
27. All Directors of Finance/Financial Advisors & CAOs
28. Joint Director, Funds Organization Jammu/Srinagar.
29. General Manager, Govt. Press Jammu/Srinagar for publication in Government Gazette.
30. Private Secretary to Hon'ble Advisor (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, Finance Department (www.jakfinance.nic.in).
35. I/C website, GAD (www.jkgad.nic.in).
36. Government Order File (W2scs).


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