

**GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT (Codes Division)  
Civil Secretariat, Jammu /Srinagar**

**Subject: Guidelines for avoiding un-authorized/ irregular and wasteful expenditure.**

**CIRCULAR**

Instances of wasteful expenditure incurred by the departments have come into the notice of Finance Department while conducting audit of the various offices. In number of such cases the execution of works has been left halfway after incurring significant amount of expenditure with no tangible outcome. Some works have been abandoned half way due to land dispute or due to lack of clearances, etc. Instances of materials procured but not utilized, machines/ equipment lying idle, advances issued but the materials not been received have also been noticed.

In terms of Rule 70 of GFR 2017, the Administrative Secretary of the department shall be responsible and accountable for financial management of his department and to ensure that the department follows Government procurement procedure for execution of works, as well as, for procurement of services and supplies. Effective steps need to be taken to ensure that unauthorized, irregular and wasteful expenditure is avoided.

All the Administrative Secretaries are therefore advised to direct their subordinate officers to avoid unauthorized, irregular and wasteful expenditure in execution of works, procurement of goods & services. The occurrence of such expenditure must be immediately reported and investigated without delay to determine the validity thereof. The recoverability of the unauthorized, irregular or wasteful expenditure must also be considered. Non compliance of this will result in appropriate disciplinary procedure against the concerned Officers/ Officials.

**Sd/-**

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

No. FD-Code/245/2021-732

Dated: 20 .07.2021

Copy to the:-

1. Advocate General, J&K High Court Srinagar/Jammu.
2. Principal Accountant General J&K Srinagar/Jammu.
3. All Financial Commissioners.
4. Principal Secretary to the Hon'ble Lieutenant Governor
5. All Principal Secretaries to Government.
6. Jt. Secretary (J&K), Ministry of Home Affairs, Government of India.
7. Principal Resident Commissioner, 5-Prithvi Raj Road New, Delhi.
8. Chief Electoral Officer, J&K.
9. All Commissioner/ Secretaries to Government.
10. Divisional Commissioner Kashmir/ Jammu.
11. Principal Secretary to Chief Justice J&K High Court Srinagar/Jammu.
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 Funds Organization.
18. Director 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. Director Accounts & Treasuries Kashmir/ Jammu.
26. All Directors of Finance/Financial Advisors & CAOs.
27. Principal Accountancy Training School Srinagar.
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), for information.
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.**