

**Government of Jammu & Kashmir**  
**Finance Department (Codes Division)**  
**Civil Secretariat, Jammu/Srinagar.**  
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**Subject: Master Circular regarding regulation of expenditure in Government Departments.**

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

This master circular consolidates instructions issued by the Finance Department for regulating expenditure by the departments from time to time (enclosed as Annexure). The following instructions have been issued by the Finance Department for streamlining and promoting efficiency and transparency in Government expenditure.

- 1) For incurring expenditure out of the consolidated fund, the departments shall follow General Financial Rules (GFR)-2017, Manual for Procurement of Goods-2017, Manual for Procurement of Works-2019, Manual for Procurement of Consultancy & Other Services-2017. The Departments shall also ensure compliance to CVC-guidelines.
- 2) It is mandatory for all the Government Departments to procure Goods & Services available on GeM, through GeM only. Purchases outside the GeM shall be made only after obtaining the non-availability report from GeM. No bills pertaining to purchases made outside GeM shall be entertained by the treasury officers, if the non-availability report from GeM (GeMAR&PTS) is not enclosed with the bill.
- 3) Local filters shall be used for procurement from local manufacturers upto Rs. 5.00 lacs from Government e-Marketplace (GeM). For purchases above Rs. 5.00 lacs, additional terms and conditions clause (ATC) shall be invoked by the departments for restricting procurement within a geographical limit through the process of bidding on GeM in appropriate cases.

- 4) All procurements shall be made through e-tendering only (Rule 160 of GFR-2017)
- 5) Time barred claims of the government employees shall be settled by the departments in terms of instructions issued by the GAD vide Circular No. 41-JK(GAD) of 2021 dated: 06.10.2021. A time barred claim shall be paid with the express sanction of the Government issued with the previous consent of the Finance Department.
- 6) Retrospective effect shall not be given by competent authorities to sanctions relating to revision of pay or grant of concession to government servants, except in very special circumstances with the previous consent of Finance Department.
- 7) No works shall be commenced or liability incurred in connection with it until:-
  - i. Administrative Approval has been obtained.
  - ii. Sanction to incur expenditure has been obtained.
  - iii. A properly detailed design has been sanctioned.
  - iv. Technical Sanction has been obtained
  - v. Funds to cover the charge has been provided
  - vi. Tenders invited and processed in accordance with the rules.
  - vii. A work order has been issued.
- 8) All controlling officers shall ensure that no tenders are invited unless Administrative Approval and Technical Sanction have been accorded and funds are available in Budget.
- 9) Physical verification of the works/projects has been made mandatory for ensuring accountability & transparency.
- 10) The past liabilities in case of works shall be processed as per the circular guidelines issued by the Finance Department vide Endorsement No. A/40(2017)-492 dated: 26.04.2021.
- 11) All the departments shall take effective steps to ensure that unauthorized, irregular and wasteful expenditure is avoided. The recoverability of unauthorized, irregular or wasteful expenditure must also be considered and appropriate disciplinary action against concerned officers/officials initiated.

The above instructions shall promote efficiency, simplicity and transparency in the Government financial system and procedures. It will enable an improved, efficient and effective framework of fiscal Management to facilitate timely delivery of services.

All the Administrative Departments are accordingly advised to follow the instructions assiduously and meticulously for increasing efficiency in public expenditure.

**Sd/-**  
**(Atal Dulloo), IAS**  
**Financial Commissioner**  
**(Additional Chief Secretary),**  
**Finance Department.**

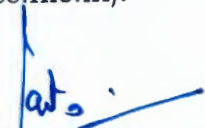
No. FD-Code/70/2021-03-1130

Dated: 17.11.2021

Copy to the:-

1. Advocate General, J&K High Court, Jammu/Srinagar.
2. Principal Accountant General, J&K, Jammu/Srinagar.
3. All Financial Commissioners.
4. Principal Secretary to the Hon'ble Lieutenant Governor
5. All Principal Secretaries to Government.
6. Joint 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, Jammu /Kashmir.
11. Chairperson, J&K Special Tribunal.
12. Principal Secretary to Chief Justice, J&K High Court, Jammu/Srinagar.
13. Registrar General, J&K High Court, Jammu/Srinagar.
14. Director, Anti Corruption Bureau, J&K.
15. Director General, Audit and Inspections.
16. Director General, Budget Division.
17. Director General, Accounts and Treasuries.
18. Director General, Funds Organization.
19. Director General, Local Fund Audit & Pensions, J&K.
20. Director Information, J&K.
21. All Head of Departments/ Managing Directors/ Chief Executives of State PSU's/ Autonomous Bodies/ Societies.
22. Secretary J&K Public Service Commission.
23. All District Development Commissioners.
24. Secretary, J&K Legislative Assembly.

25. Director/Principal, Northern Zonal Accountancy Training Institute, Jammu.
26. Director, Accounts & Treasuries, Jammu/Kashmir.
27. All Directors of Finance/Financial Advisors & CAOs.
28. Principal, Accountancy Training Institute, Srinagar.
29. Joint Director, J&K Funds Organization, Jammu/Srinagar.
30. General Manager, Government Press, Jammu/Srinagar for publication in Government Gazette.
31. Private Secretary to the Hon'ble Advisors (F)/(B).
32. Private Secretary to the Chief Secretary.
33. Private Secretary to the Financial Commissioner (Additional Chief Secretary), Finance Department.
34. All Treasury Officers.
35. I/C website, Finance Department ([www.jakfinance.nic.in](http://www.jakfinance.nic.in)).
36. I/C website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
37. Government Order File (W2scs).

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

## Annexure

<b>S. No.</b>	<b>Circular</b>	<b>Dated</b>	<b>Subject</b>	<b>Issued</b>
1.	A/50(2016)-I-865	04-09-2019	Implementation of e-procurement policy.	Codes section, FD
2.	A/21(03)-I-partfile-II-925	17-09-2019	Implementation of e-procurement Policy.	Codes section, FD
3.	A/21(03)-I-partfile-II-927	17-09-2019	Procurement of Goods and Services through GeM Portal.	Codes section, FD
4.	A/106(03)-II-244	11.01.2020	Procurement of goods and services by the Government departments/PSUs/Aided institutions produced and provided by Micro and Small enterprises	Codes section, FD
5.	A/21(03)-I-partfile-II-136	24.01.2020	Procurement through Government e-Marketplace(GeM)	Codes section, FD
6.	A/GeM(2020)-196	04.02.2020	Adherence to rules by the Executing Agencies while according administrative approval.	Codes section, FD
7.	A/21(03)-I-Partfile-II-220	07.02.2020	Procurement through Government e-Marketplace-GeM.	Codes section, FD
8.	A/GeM(2020)-316	13.03.2020	Procurement through Government e-Marketplace (GeM)	Codes section, FD
9.	A/GFR(2019)-Arrears-532	19-06-2020	Amendment in GFR-2017- Global Tender Enquiry	Codes section, FD
10.	FD-VII-Bgt/2020	08-07-2020	Standardisation of Tender Documents	Budget section, FD
11.	07-FD of 2020 FD/DED-II/2020/-07	03.12.2020	Physical Verification of projects / works completed during 2019-20-regarding.	Development Expenditure Division-II
12.	FD-VII-Gen(110)2009-10-VII	24-12-2020	Incorporation of reference numbers of Administrative Approvals/Technical Sanctions in tender documents	Budget section, FD
13.	A/GeM(2019)-Sgr-888	30.12.2020	SHG Products on Government e-Market place (GeM) and their procurement by all departments.	Codes section, FD

14.	A/51(2016)-B-927/J	08.01.2021	Standard Operating Procedure for incurring of expenditure out of contingencies provided in DPRs of projects.	Codes section, FD
15.	A/GeM(2020)-Sgr-887/J	10.02.2021	Inclusion of New services on GeM platform-Instructions thereof.	Codes section, FD
16.	FD-VII-8(111)2004-05	19.02.2021	Clarification regarding e-tendering, advance drawal and Measurement book.	Budget section, FD
17.	A/51(2016)-B-301	15.03.2021	Standard Operating Procedure for incurring of expenditure out of contingencies provided in DPRs of Projects.	Codes section, FD
18.	A/40(2017)-288	17-03-2021	Liabilites 2019-20/2020-21	Codes section, FD
19.	A/50(2016)-I-969/J	17.03.2021	Procurement of Goods & Services from Local manufacturers through GeM.	Codes section, FD
20.	A/40(2017)-367	25.03.2021	Clearing of Liability on Account of Works.	Codes section, FD
21.	a/40(2017)-492	26.04.2021	Modalities to be followed for processing of past liabilities in respect of works.	Codes section, FD
22.	FD-Code-160/2021/02-18(s)	19.07.2021	Procurement of Goods & Services from Local manufacturers through GeM (Government e-Market place)	Codes section, FD
23.	FD-Code-83/2021/03-729	20.07.2021	Advisory for procurement of Goods/ Works.	Codes section, FD
24.	Fd-Code/245/2021-732	20-07-2021	Guidelines for avoiding un-authorized/ irregular and wasteful expenditure.	Codes section, FD
25.	Fd-Code/152/2021-02	24.09.2021	Procurement of Goods/Services through Government e-Marketplace (GeM).	Codes section, FD
26.	Fd-Code/129/2021-03	09.11.2021	Procurement of Goods/ Services through Government e-Marketplace (GeM).	Codes section, FD