

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

**Subject:- Expenditure Management – Economy Measures
and Rationalisation of Expenditure for Public
Sector Undertakings.**

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Finance Department has been issuing austerity instructions from time to time with a view to containing non-developmental expenditure and releasing of additional resources for priority schemes. Such measures are intended at promoting fiscal discipline, without restricting the operational efficiency of the Government. In the context of the current fiscal situation, there is a need to continue to rationalize expenditure and optimize available resources. With this objective, the following measures for fiscal prudence and economy will come into immediate effect in case of Public Sector Undertakings.

1. Observance of discipline in fiscal transfer to Public Sector Undertakings.

- i. Release of Grant-in-aid shall be strictly as per provisions contained in GFRs and Government instructions.
- ii. Departments shall not transfer funds under any schemes in relaxation of conditions attached to such transfers .

2. Balanced Pace of Expenditure:

- i. As per extant instructions, not more than 30% of the Budget Estimates may be spent in the last quarter of the financial year. Besides, the stipulation that during the month of March the expenditure should be limited to 15% of the Budget Estimates is reiterated. It may be emphasized here that the restriction of 30% and 15% expenditure ceiling is to be enforced both scheme-wise as well as for the Demands for Grant as a whole, subject to RE ceilings.
- ii. It is also considered desirable that in the last month of the year payments may be made only for the goods and services actually procured and for reimbursement of expenditure already incurred.
- iii. Rush of expenditure on procurement should be avoided during the last quarter of the fiscal year and in particular the last month of the year so as to ensure that all procedures are complied with and there is no infructuous or wasteful expenditure.
- iv. No fresh financial commitments should be made on items which are not provided for in the budget approved by the Parliament.

3. Seminars and Conferences:

- i. Utmost economy shall be observed in organizing conferences/Seminars/workshops. Only such conferences, workshops, seminars etc. which are absolutely essential, should be held.



- ii. Holding of exhibitions/fairs/seminars/conferences abroad is strongly discouraged except in the case of exhibitions for trade promotion.
- iii. There will be a ban on holding of meetings and conferences at five star hotels.

4. Purchase of vehicles:

There will be ban on purchase of other vehicles (including staff cars) except against condemnation/ replacement.

5. Domestic and International Travel:

- i. Travel expenditure (both Domestic Travel Expenses (DTE) and Foreign Travel Expenses (FTE)) should be regulated so as to ensure that each department remains within the allocated budget. Re-appropriation/augmentation proposals on this account would not be approved.
- ii. Facility of Video Conferencing may be used effectively.
- iii. In all cases of air travel the lowest air fare tickets available for entitled class are to be purchased/ procured. No companion free ticket on domestic/international travel is to be availed of.

6. Creation of Posts.

- i. There will be a ban on creation of posts.
- ii. Posts that have remained vacant for more than two years are not to be revived except under very rare and unavoidable

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circumstances and after seeking clearance of Department of Finance.

All the Administrative departments are accordingly advised to direct the Public Sector Undertakings working under their administrative control to follow the above guidelines in letter & spirit.

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

No. FD-Code/403/2021-03-496

Dated: 17.03.2022

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. Director General of Police, J&K.
5. Principal Secretary to the Hon'ble Lieutenant Governor
6. All Principal Secretaries to Government.
7. Joint Secretary (J&K), Ministry of Home Affairs, Government of India.
8. Principal Resident Commissioner, 5-Prithvi Raj Road, New Delhi.
9. Chief Electoral Officer, J&K.
10. All Commissioner/ Secretaries to Government.
11. Divisional Commissioner, Jammu /Kashmir.
12. Chairperson, J&K Special Tribunal.
13. Principal Secretary to Chief Justice, J&K High Court, Jammu/Srinagar.
14. Registrar General, J&K High Court, Jammu/Srinagar.
15. Director, Anti Corruption Bureau, J&K.
16. Director General, Audit and Inspections.
17. Director General, Budget Division.
18. Director General, Accounts and Treasuries.
19. Director General, Funds Organization.
20. Director General, Local Fund Audit & Pensions, J&K.
21. Director Information, J&K.
22. All Head of Departments/ Managing Directors/ Chief Executives of State PSU's/
Autonomous Bodies/ Societies.
23. Secretary J&K Public Service Commission.
24. All District Development Commissioners.

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


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