



Government of Jammu & Kashmir
Civil Secretariat, Finance Department

Subject: Expenditure Reforms: Streamlining and speeding up of spending in Government Departments.

Reference: i. Budget Speech of Hon'ble Finance Minister.
ii. Cabinet Decision No. 01/01/2017 dated 02.01.2017.
iii. Government Order NO.28-F of 2017 dated 8.2.2017.

Government Order No. 310 -F of 2017
Dated: 16 -10 -2017

In the context of abovementioned references, the following directions must be adhered to by all the Administrative Departments, Head of the Departments (HoDs), Drawing and Disbursing Officers (DDOs) and all Treasury Officers (T.Os):

- i. In the context of timely release of funds (in the month of February 2017 itself) by both the Finance and Planning and Development Department, there is absolutely no reason that balanced pace of expenditure should not be ensured by all the departments. Accordingly, the decision conveyed in February 2017 itself is reiterated again that expenditure during the last quarter of the Financial Year 2017-18 shall be limited to 30 per cent budget allocation on both Revenue and Capex side.
- ii. All the un-utilized funds over and above 30 per cent of the budgeted amount on both Revenue and Capex side as on 31st December 2017 shall be automatically forfeited and will not be allowed to be used for any other purposes.
- iii. In the month of March 2018, the expenditure shall not be more than 15% of the Budget Estimates.
- iv. All powers related to re-appropriation and re-distribution of funds vested in the Administrative Departments, HoDs and DDOs have been withdrawn and any proposal for re-appropriation will be considered on merits in the Finance Department only in respect of savings to be utilized for authorized pending work done liabilities, salary shortfalls etc.
- v. Payments in the last month shall be made only for goods and services already procured. No amounts shall be released in advance except in the following circumstances:
 - a) Advance payments to contractors under terms of duly executed contracts so that Government would not renege on its legal or contractual obligations.
 - b) Any loans or advances to Government servants etc. or private individuals as a measure of relief and rehabilitation as per service conditions or on compassionate grounds.

- c) Any other exceptional case with the approval of the Finance Department.
- vi. Rush of expenditure on procurement should be avoided during the last month of the year so as to ensure that all procedures are complied with and there is no infructuous or wasteful expenditure. Director Finance/ Financial Advisors are advised to specially monitor this aspect in their respective departments.
- vii. Proposals of Advance Drawal, Revalidation, Authorization etc. if any, pertaining to Financial Year 2017-18 shall be submitted to the Finance Department well before 28th February, 2018. No such proposal shall be entertained by the Finance Department after 28th February, 2018.
- viii. Proposals for parking of money in "Civil Deposits" in order to avoid lapsing of funds shall not be entertained and processed.
- ix. Issuance of Hundies stands already banned. The Departments are advised not to move any proposal in this regard.
- x. Treasury Offices will not entertain any bill/cheque for payment after working hours on 29 March 2018, pertaining to the Financial Year 2017-18 and all the DDOs are advised to plan their bill presentations accordingly at treasury.
- xi. Under no circumstances, any Bill in respect of Financial Year 2017-18 will be received in the Treasuries on the last two working days of financial year i.e. 30th and 31st March, 2018, the date on which only payments will be made and accounts reconciled.
2. Administrative Secretaries must effectively supervise and shall be responsible for ensuring compliance of the measures outlined above. Financial Advisors shall assist the respective Departments in securing compliance with these measures and also submit regular report to the Department of Finance.

By Order of Government of Jammu and Kashmir.

Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government
Finance Department
Dated: 16 -10-2017


No: FD-VII-08(111) 2004-05

Copy to:-

1. Advocate General J&K High Court Srinagar/Jammu.
2. All Financial Commissioners.
3. Principal Accountant General, J&K Srinagar/Jammu.
4. All Principal Secretaries to Government.
5. Principal Secretary to Hon'ble Chief Minister.
6. Principal Secretary to Hon'ble Governor.
7. Principal Resident Commissioner, 5-Prithvi Raj Road New, Delhi.
8. Chief Electoral Officer, J&K Jammu.

[Handwritten Signature]

9. Advisor to Hon'ble Chief Minister.
10. All Commissioner / Secretaries to Government.
11. Divisional Commissioner Kashmir/Jammu.
12. Chief Vigilance Commissioner, J&K Srinagar.
13. Secretary to Chief Justice J&K High Courts Srinagar/Jammu.
14. Registrar General, J&K High Court Srinagar/Jammu.
15. Director General Funds organization J&K.
16. Director General Audit & Inspections.
17. Director General Budget, J&K.
18. Director General Accounts & Treasuries, J&K.
19. Director Information.
20. All Head of Departments / Managing Directors/ Chief Executive of State PSU's/Autonomous Bodies.
21. Secretary J&K Public Service Commission.
22. All District Development Commissioners.
23. Secretary, J&K Legislative Assembly / Legislative Council.
24. Director Finance, Principal Northern Zonal Accountancy Training Institute Jammu.
25. Director Accounts & Treasuries Srinagar /Jammu.
26. Principal Accountancy Training School Srinagar.
27. All Director Finance/Financial Advisors & CAOs.
28. All Treasury Officers.
29. General Manager, Government Press for publication in Government Gazette.
30. Director Local fund Audit & Pensions, J&K.
31. Private Secretary to Chief Secretary.
32. Private Secretary to Hon'ble Ministers/ Hon'ble Ministers of State for information of the Hon'ble Ministers.
33. I/c Website, FD. (www.jakfinance.nic.in).
34. I/c Website, GAD. (www.jkgad.nic.in).
35. Government order file (W2scs).


(I.A. Wani)
Director Budget
Finance Department