

**Government of Jammu & Kashmir**  
**Finance Department, Civil Secretariat.**

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**Subject:** Relaxation in incurring of expenditure in the last quarter of current financial year in respect of various schemes.

**Reference:** Circular No. 109-FD of 2019 dated 31-01-2019. Government Order No.186-F of 2019 dated 07-03-2019.

**Government Order No. 239-FD of 2019**

**Dated: 23 -03-2019**

In continuation to Government Order No. 186- F of 2019 dated 07-03-2019 and Circular instructions issued vide No. 109- FD of 2019 dated 31-01-2019, the issue regarding relaxation in incurring expenditure during the last quarter of the current financial year has been examined in the Finance Department and after due consideration relaxation in incurring of expenditure during the last month of the current financial year 2018-19 in respect of following specific schemes/ detailed heads of the concerned Departments is hereby conveyed:-

S. No.	Scheme	Department
01	Machinery & Equipment	Health & Medical Education Department, SKIMS.
02	Wages/Honorarium/Stipend/Scholarship/ Diet/Compensation/Medical Reimbursement/ Shri AmarNath Ji Yatra Payments.	All Departments.
03	Feed, Fodder & Drugs	Animal/Sheep Husbandry & Fisheries Departments.
04	NABARD, REC	All Departments
05	Power Purchase Payments/ Other Agencies	Power Development Department.
06	Purchase of Dredgers.	Irrigation & Flood Control Department.
07	Advertisement & Publicity	Information Department
08	Contra-Credit (Book adjustment) in respect of electricity charges, RRT, water tax etc.	All Departments.

The re-appropriation orders issued by the Finance Department in the month of March, 2019 shall be entertained for payment subject to fulfilment of codal formalities.

Besides above, the claims under State & District Capex which can not wait for the next financial year shall be submitted to the Finance Department for taking a view, subject to fulfilment of the following terms & conditions:-

- (i) Administrative Approval & Technical Sanction should be in place.
- (ii) Proper & transparent details of tendering process showing competitiveness and reasonability of rates.
- (iii) There should be budgetary provision i.e claim pertains to items that have been duly budgeted and is not unfunded liability.
- (iv) Financial concurrence of the Competent Authority should be in place.
- (v) Work is physically complete and outcome has been achieved.
- (vi) Before & after photographs of the work.
- (vii) Justification as to why the payment can not be made during next financial year.

By order of the Government of Jammu & Kashmir.

Sd/-

**(Dr. Arun Kumar Mehta)IAS**  
**Principal Secretary to Govt.**  
**Finance Department.**

**Copy to the:**

1. Advocate General J&K High Court Srinagar/ Jammu.
2. All Financial Commissioners.
3. Principal Accountant General(A&E), J&K Srinagar/Jammu.
4. All Principal Secretaries to Government.
5. Principal Secretary to Hon'ble Governor.
6. Chief Electoral Officer, J&K, Jammu.
7. All Commissioner/ Secretaries to Government.
8. Principal Resident Commissioner,5Prithvi Raj Road, New Delhi
9. Divisional Commissioner Kashmir/Jammu.
10. Commissioner of Vigilance, J&K Srinagar/ Jammu.
11. Principal Secretary to Chief Justice J&K High Srinagar/ Jammu.
12. Registrar General, J&K High Court Srinaga5r/ Jammu.
13. Director General Fund Organization J&K.
14. Director General, Accounts & Treasuries, J&K.
15. Director General, Local Fund, Audit & Pension, J&K.
16. Director General, Budget J&K.
17. Director General, Northern Zonal Accountancy Training Institute, Jammu.
18. Director General, Audit & Inspection, J&K
19. Director Information J&K.
20. All Heads of Departments/ Managing Directors/ Chief Executive of State PSU's/ Autonomous Bodies.
21. Secretary, J&K Public Service Commission.
22. All District Developemnt Commissioners.
23. Secretary J&K Legislative/ Legislative Cou8ncil.
24. Director, Accounts & Treasuries Srinagar/ Jammu.
25. All Director Finance/ Financial Advisors & CAOs.
26. Principal, Accountancy Training Institute Srinagar.
27. Joint Director, Funds Organization Srinagar/ Jammu.
28. All Treasury Officers.
29. General Manager, Government Press for publication in Government Gazette.
30. Private Secretary to Chief Secretary, J&K.
31. Private Secretary to Hon'ble Advisor (K)/(G)/(S)/S
32. All Officers/ AAOs/Section Officers of Finance Department.
33. I/C Website, Finance Department (www.jakfinance .nic.in)
34. I/C Website, Finance Department (www.jkgad.nic.in)
35. Government Order file(W2scs).

  
**Accounts Officer (Bgt.)**  
**Finance Department**