

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

**Subject:** Release of budget under District Budget out of approved BE 2021-22.

**Reference:** The Jammu and Kashmir Appropriation (No.2) Act, 2021, No.9 of 2021,  
dated: 25<sup>th</sup> March,2021.

**Government Order No.173-F of 2021.**

**Dated: 28-06-2021.**

In furtherance to Government Order No. 121- F of 2021 dated 01-04-2021, sanction is hereby accorded to the release of 50% budget under District Capex, 2021-22 in favour of all District Development Commissioners in respect of Regular UT Component, DDC Grants, BDC Grants and PRI Grants. The funds under CSS, Loan Component (NABARD) and its matching UT share shall be provided separately through respective line Departments. The utilization of funds shall be subject to the following terms and conditions:-

1. The main focus of the expenditure must be on outcome in terms of benefit to the public.
2. In terms of Rule-136 (1) of GFR 2017, no works shall be commenced or liability incurred in connection with it until:
  - i) administrative approval has been obtained from the appropriate authority in each case.
  - ii) sanction to incur expenditure has been obtained from the competent authority.
  - iii) a properly detailed design has been sanctioned; while designing the projects etc, principles of Life Cycle cost may also be considered.
  - iv) estimates containing the detailed specifications and quantities of various items have been prepared on the basis of the Schedule of Rates maintained by PWD or other Public Works Organisations and sanctioned.
  - v) funds to cover the charge during the year have been provided by competent authority.
  - vi) tenders invited and processed in accordance with rules.
  - vii) a Work Order issued.
3. Each work should be 100% physically verified and third party test inspections shall be conducted in respect of high value works.
4. The photographs with Geo-tagging should be made available for uploading and record.
5. The e-tenders shall be invited for the entire project cost.
6. The DDCs shall ensure that the exercise of e-tendering is carried out in a time bound manner and all the tendering processes ensured as per GFR.
7. The executing agency shall ensure that the component of "Land Compensation" must form the part of the technically vetted DPRs and funds for the said component shall be released as part of the project/work.
8. The DDCs shall immediately release the funds to the Sectoral Officers within a period of one week from the date of authorization of funds by the Finance Department. The BEAMS Administrator shall report compliance to the Finance Department on monthly basis.
9. The expenditure shall be made strictly in accordance with GFR 2017 and Manual for Procurement of Works, 2019.
10. All the procurements of Goods and Services shall be made through GeM portal in terms of relevant provisions of GFR 2017, Manual for Procurement of Goods 2017 and Manual for Procurement of Consultancy and other Services 2017.



11. No diversion shall be made under any pretext unless expressly authorized by the Finance Department.
12. All the DDCs shall monitor the expenditure statements on BEAMS and furnish the same before 5th of following month for monthly review by the Finance Department.
13. All the Government transactions shall be made through electronic mode without involving any cash transactions in the Government offices or other offices which are directly or indirectly controlled by the Government, excepting for few small denominations.
14. The funds so released shall be utilized by the concerned authority only for the purpose specified after observing all prerequisite formalities/ procedures as per GFR and shall not be available for further re-appropriation/ diversion at any level and for any reason whatsoever.
15. Treasury Officers concerned shall ensure that releases have been made by DDO(s) through BEAMS. Treasury Officers shall also be personally liable for making any payment not authorized and accepted on BEAMS application.
16. All the DDCs shall ensure that the expenditure out of allotted funds are made in stipulated timeframe within the quarter(s) for which the funds have been released.
17. All the DDCs shall ensure uniform pace of expenditure during the financial year 2021-22. The overall ceiling of 30% expenditure shall be maintained during the last quarter of the financial year 2021-22. The expenditure during the last month of the financial year 2021-22 shall be restricted to 15% of the budget allocation.
18. The execution of works shall be taken up strictly for the approved activities only within the approved cost and no liability shall be created ensuring financial discipline in the system. The controlling officers shall be personally responsible for any liability created on account of un-approved/un-authorized works.
19. The projects/schemes shall be executed and completed strictly within the timeline as stipulated in the tender document and as fixed by the Competent Authority.
20. The ban on engagement on casual workers, need based workers, daily wagers etc shall continue to be in force. All development/Capex release order issued by DDCs to the respective Sectoral Officers shall invariably have the condition that the Departments shall refrain from making fresh engagements under projects/schemes.
21. The capital outlay shall not be used for revenue expenditure.
22. The funds shall not be utilized for the schemes/projects approved for funding through JKIDFC under languishing project scheme and these projects/schemes stand deemed to be excluded from UT Capex Budget.
23. Executing agencies shall comply with the standing guidelines/ instructions/ restrictions regarding Covid-19 pandemic in the UT of J&K during execution of works.

**By order of the Government of Jammu and Kashmir.**

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

No.FD-BDGTOKEN/12/2021-03-FINANCE DEPARTMENT. Dated: 28.06.2021  
Copy to the: -

1. Ld. Advocate General, J&K High Court, Srinagar/ Jammu.
2. All Financial Commissioners.
3. Director General of Police, J&K.

*Shafiq*  
28/6/21

4. Principal Accountant General (A&E), J&K Srinagar Jammu
5. All Principal Secretaries to Government
6. Principal Secretary to the Hon'ble Lieutenant Governor
7. Principal Resident Commissioner, 5 Prithvi Raj, New Delhi
8. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, New Delhi.
9. All Commissioner/ Secretaries to Government
10. Chief Electoral Officer, J&K, Srinagar
11. Divisional Commissioner Kashmir/Jammu
12. Chairperson, J&K Special Tribunal.
13. Registrar General, J&K High Court, Srinagar/ Jammu.
14. Director Anti Corruption Bureau, J&K.
15. Director General, Audit & Inspection/Budget/Accounts & Treasuries, Funds Organization/ Codes/ Local Fund Audit & Pensions
16. Director General, Development Expenditure Division-II, Finance Department.
17. Director Information, J&K.
18. All District Development Commissioners.
19. All Heads of Departments Managing Directors/ Chief Executive Officers of State PSU's/ Autonomous Bodies/Societies.
20. Secretary, J&K Public Service Commission.
21. Secretary, J&K Legislative Assembly.
22. Director Estates, J&K. 23. Director Development Expenditure Division I, Finance Department.
24. Director Archives, Archaeology and museums, J&K.
25. Director/ Principal, North Zonal Accountancy Training Institute, Jammu.
26. Director, Accounts & Treasuries Kashmir/ Jammu.
27. All Director Finance(s)/ Financial Advisors & CAOs.
28. All Director(s) Planning/ Joint Director(s) Planning.
29. SIO, NIC, Civil Secretariat, J&K.
30. Principal Accountancy Training School Srinagar.
31. Joint Director, J&K Funds Organization, Srinagar/ Jammu.
32. All Treasury Officers, J&K.
33. OSD to Hon'ble Advisors (F/B/BK) to the Lieutenant Governor
34. Private Secretary to Chief Secretary, J&K.
35. Private Secretary to the Financial Commissioner, Finance Department
36. I/C Website, Finance Department ([www.jakfinance.nic.in](http://www.jakfinance.nic.in))
37. I/C Website, General Administration Department ([www.jkgad.nic.in](http://www.jkgad.nic.in))
38. Government Order file (W2scs).

  
 (Shafaat Yehya) 28/6/21  
**Deputy Director (Budget)**  
 Finance Department.