



**Government of Jammu and Kashmir
Finance Department
(Budget Division)
Civil Secretariat, Jammu/Srinagar**

**Subject: Authorization of Capex Budget out of approved BE
2023-24.**

REFERENCE: THE JAMMU AND KASHMIR APPROPRIATION (NO. 2) ACT, 2023 NO. 6 OF
2023 DATED: 29TH MARCH, 2023.

Government Order No. 76 – F of 2023

Dated: 31 . 03 . 2023

Sanction is accorded to the authorization of 50% Capex Budget including District Capex for the year 2023-24 in favour of all the Departments/District Development Commissioners. However, 100% funds are authorized in respect of land compensation, forest compensation and utility shifting on the basis of activities uploaded on BEAMS related to schemes like NABARD, CRIF, PMGSY or any other scheme where these components are not part of the DPRs.


The release of above funds through BEAMS as well as expenditure thereof shall be subject to the uploading of works/activities on BEAMS portal as per the Works Plan duly approved by the competent authority for the year 2023-24. The utilization of funds shall further be subject to the following terms and conditions:

1. The Director Finance(s)/Director Planning(s)/Financial Advisor/ CAO(s) Joint Director(s) Planning and Controlling Officers of all the Departments shall be personally responsible for uploading of approved Work Plans (projects/works/activities) on BEAMS portal with the approval of competent authority by or before 15th April, 2023.
2. All the District Development Commissioners shall furnish the District Plans (project/work/activity wise) in consultation with the


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PRI, BDC and DDC of the concerned District, by or before 30th of April, 2023.


3. In respect of District sector projects, CPO(s)/AO(s) of each District shall be responsible for uploading of the Work Plans on BEAMS portal once the same is approved by the competent authority within the stipulated time.
4. All the Departments/District Development Commissioners shall align their Work Plans based on schemes as per the instructions conveyed vide Circular No.FD-BGT0GEN/26/2021-03-(59045) dated: 30.03.2023.
5. Planning process at Department level and District level shall integrate to incorporate whole of the Society/ whole of Government approach
6. All the recommendations of the two conferences of the Chief Secretaries shall form part of the budget outlay for 2023-24.
7. All the spillover and ongoing works/activities which are expected to be completed during the year 2023-24 or at the most in succeeding year, shall be the first charge on Capex Budget 2023-24 and the uploading process of ongoing/proposed works shall preferably be completed by or before 15th of April, 2023. Only rarely a project should be undertaken involving more than two financial years. The focus should be on completion rather than spreading of resources thinly over number of years.
8. The main focus of the Departments/DDCs must be on outcomes in terms of benefit to the public. All Departments shall prepare their Annual Plans delineating clear outcomes.
9. The Department shall ensure that the "Budget Announcements" and "deliverables" for the year 2023-24 are included in the budget outlays and achievements on this account shall be reviewed periodically at highest administrative level/Finance Department.
10. Funding of part DPRs to be avoided by the Departments, e.g funding for hospital without equipments.
11. Both central and UT share of CSS shall be fully captured on BEAMS.
12. In terms of Rule-136(1) of GFR, 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.

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- 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 Organizations 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.
13. Each work shall be 100% physically verified and third party test inspections shall be conducted in respect of high value works.
 14. The photographs with Geo-coordinates shall be uploaded through "PROOF" application on BEAMS.
 15. E-tenders shall be invited for the entire project cost.
 16. The Departments shall initiate the e-tendering process immediately in the month of April, 2023 and shall ensure that each e-NIT must be issued by or before 30th April, 2023.
 17. The Departments shall ensure that the exercise of tendering is carried out in a time bound manner and all the tendering processes must be concluded by or before 31st May, 2023. The progress in this regard shall be reviewed by the Finance Department in the month of June, 2023.
 18. 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.
 19. The Works Plan of the Department must be based on tangible outcomes/impact and should indicate the number of Works to be completed and the numbers of people to be benefited to Finance Department periodically.
 20. The Departments shall furnish the statement of duly approved Work Plans uploaded on BEAMS portal in the form of excel sheet (both hard and soft copy) as per Annexure-I (B12 statement) within the approved Capex Ceilings enabling Finance Department to release the funds through BEAMS accordingly.
 21. All the Departments/DDCs shall also ensure the submission of information/Work Plans uploaded on BEAMS portal on the following e-mail address within the stipulated time:

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22. The Controlling Officers shall immediately release the funds to the line departments within a period of one week from the date of authorization of funds by the Finance Department. The BEAMS Administrator at Administrative Department level shall report compliance to the Finance Department on monthly basis.
23. The expenditure shall be made strictly in accordance with GFR 2017 and Manual for Procurement of Works, 2022.
24. All the procurement of Goods and Services shall be made through GeM portal in terms of relevant provisions of GFR 2017, Manual for Procurement of Goods 2022 and Manual for Procurement of Consultancy and other Services 2022.
25. No diversion shall be made under any pretext unless expressly authorized by the Finance Department.
26. All the Director Finance(s)/FA & CAO(s) shall monitor the expenditure on BEAMS and furnish the expenditure statements before 5th of following month for monthly review by the Finance Department.
27. 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 very small denominations.
28. 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.
29. 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.
30. The Departments shall ensure that the expenditure out of allotted funds, are made in stipulated time-frame within the quarter(s) for which the funds have been released.
31. All Departments shall ensure uniform pace of expenditure during the financial year 2023-24. The overall ceiling of 30% expenditure shall be maintained during the last quarter of the financial year 2023-24. The expenditure during the last month of the financial year 2023-24 shall be restricted to 15% of the budget allocation.


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32. Any re-allocation proposal within the approved Work Plans shall be furnished to Finance Department based on proper justification by or before 31st of October, 2023. Under no circumstances re-allocation proposals shall be considered in Finance Department during the last quarter of 2023-24 except in extremely exceptional cases.
33. Funds provided under all the beneficiary schemes shall be disbursed through DBT mode with 100% Aadhaar seeding (both beneficiary and account) which shall be reviewed by each Administrative Secretary on monthly basis and beneficiary-wise report shall be uploaded on DBT portal on regular basis. The consolidated list of district, block and panchayat wise beneficiaries shall be maintained for maintaining transparency.
34. 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.
35. 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.
36. The ban on engagement on casual workers, need based workers etc shall continue to be in force. All development/Capex release order issued by the Administrative Departments to the respective controlling officers shall invariably have the condition that the Departments shall refrain from making fresh engagements under projects/schemes.
37. The capital outlay shall not be used for revenue expenditure.
38. The funds shall not be utilized for the schemes/projects approved for funding through JKIDFC under languishing project scheme. These projects/schemes shall deem to be excluded from UT Capex/District Capex Budget or any other scheme/sector.

By order of the Government of Jammu and Kashmir.

Sd/-


**Director General (Budget)
Finance Department**

No.FD-BDGT0GEN/10/2022-03-FD-(164239)

Dated: 31 . 03 . 2023

Copy to the:

1. Ld. Advocate General, Jammu & Kashmir High Court, Jammu/Srinagar.
2. All Additional Chief Secretaries.

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3. Director General of Police, Jammu & Kashmir.
4. Principal Secretary to Hon'ble Lieutenant Governor.
5. All Principal Secretaries/Administrative Secretaries
6. Principal Accountant General (A&E), Jammu & Kashmir Srinagar/Jammu.
7. Principal Resident Commissioner, 5-Prithvi Raj, New Delhi.
8. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, New Delhi.
9. Chief Electoral Officer, Jammu & Kashmir.
10. Director General, J&K, Institute of Management, Public Administration and Rural Development.
11. Divisional Commissioner Kashmir/Jammu.
12. Chairperson, Jammu & Kashmir Special Tribunal.
13. Registrar General, Jammu & Kashmir High Court, Srinagar/ Jammu.
14. Director Anti Corruption Bureau, Jammu & Kashmir.
15. Director General, Audit & Inspection/Budget/Accounts & Treasuries/ Funds Organization/ Codes/ Local Fund Audit & Pensions.
16. Director General, Development Expenditure Division-II/ Development Expenditure Division- I, Finance Department
17. All Heads of Departments/ Managing Directors/ Chief Executive Officers of State PSU's/ Autonomous Bodies/Societies.
18. Director Information, Jammu & Kashmir.
19. All District Development Commissioners.
20. Director Archives, Archaeology and museums, Jammu & Kashmir.
21. Secretary, Jammu & Kashmir Public Service Commission.
22. Secretary, Jammu & Kashmir Service Selection Board.
23. Secretary, Jammu & Kashmir Legislative Assembly.
24. Director Estates, Jammu/Kashmir.
25. Director, Accounts & Treasuries Jammu/Kashmir.
26. Director/Principal, North Zonal Accountancy Training Institute, 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, Jammu & Kashmir Funds Organization, Srinagar/ Jammu.
32. All Treasury Officers, Jammu & Kashmir /New Delhi.
33. General Manager, Government Press, Jammu/Srinagar
34. Private Secretary to Hon'ble Advisor (B) to the Hon'ble Lieutenant Governor.
35. Private Secretary to Chief Secretary, Jammu & Kashmir.
36. All Officers/AAOs/Section Officers of Finance Department
37. I/C Website, Finance Department (www.jakfinance.nic.in)
38. I/C Website, GAD (www.jkgad.nic.in)
39. Record file (W2scs)


(Shafaat Yehya) 31/3/23

Joint Director (Budget)
Finance Department

FORM B-12
(Works Statement)

Statement of ongoing and new works for the financial year: 20...-20...

DEPARTMENT	:
OFFICE	:
DEMAND NO.	:
MAJOR HEAD	:
MINOR HEAD	:
SUB-HEAD/DETAILED HEAD/Activity Code	:

(in lakh `)

[illegible]

Note: In case of CSS/Loan/ other central schemes both Matching Share and Central Share needs to be shown in the statement.

Signature and Designation of officer Date: