



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

Subject: Authorization of funds under Revenue Budget out of approved BE 2024-25.

Reference: "The Jammu and Kashmir Appropriation (No. 2) Act, 2024 No. 12 of 2024 dated: 15.02.2024".

Government Order No. 154 – F of 2024

Dated: 30 . 03 . 2024

Sanction is hereby accorded to the authorization of 50% of the Interim Budget (Vote-on-Account) 2024-25 under Revenue Budget for the financial year 2024-25; except in respect of following detailed heads which shall be released on case to case basis:

- **003-Leave Travel Concession,**
- **046-Purchase of Vehicles,**
- **054-Furniture & Furnishings,**
- **201-Interest,**
- **216-Purchase of Power,**
- **311-Cost Price of Food Grains,**
- **449-Snow Clearance,**
- **UT Share under revenue component, and**
- **Disaster Response Fund (DRF).**


However, the utilization of funds under Revenue Budget shall be subject to the following conditions:

1. While making allocations and utilization of revenue budget, the Controlling Officers should stress on the need for further rationalization and optimization of non-developmental expenditure and for protecting capital expenditure.
2. Avenues of reducing non-priority revenue expenditure should be pursued consistently through rationalization/re-deployment of staff,


Shafiq 30/3/24

cadre reviews, strict biometric attendance, adherence to e-tendering/GeM in procurement, etc.

3. The Departments shall also review the revenue receipts of the past 3 years and vigorously pursue all receivables from public and private entities.
4. The Controlling Officer(s) shall ensure further budgetary allocations strictly as per Demand for Grants in accordance with the Jammu and Kashmir Appropriation (No. 2) Act, 2024 No. 12 of 2024 dated: 15.02.2024.
5. Funds shall be released through BEAMS.
6. 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.
7. The expenditure shall be made strictly in accordance with GFR 2017.
8. Priority should be given to discharging any undischarged liabilities / dues, if any, so that the same are cleared expeditiously.
9. 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.
10. The process of e-tendering, wherever required as per GFR, shall be initiated immediately in the month of April, 2024 and completed by or before 31st May, 2024 for the year 2024-25.
11. All the directions given by Administrative Council and Hon'ble LG, the recommendations of the three conferences of the Chief Secretaries, the consultations with local government institutions and the feedback received by Departments under B2V programmes, Public Darbar, Public Grievances meetings, etc should be reviewed while framing the annual plans and shall form part of budget outlays for 2024-25.
12. All Departments shall ensure uniform pace of expenditure during the financial year 2024-25. The overall ceiling of 30% expenditure shall be maintained during the last quarter of the financial year 2024-25. The expenditure during the last month of the financial year 2024-25 shall be restricted to 15% of the budget allocation.
13. No diversion shall be made under any pretext unless expressly authorized by the Finance Department.


 30/3/24

14. The Controlling Officer(s)/DDOs shall strictly monitor revenue collection as per fixed targets on monthly basis which can be accessed in the Annual Financial Statement, 2024-25 available on Finance Department's website. The same shall also be communicated through BEAMS.
15. The Departments shall also review the revenue and expenditure of local funds available with its Boards, Hospitals, Colleges, and GIA institutions and ensure that thorough compliance with GFRs, CVC guidelines and tendering guidelines is observed in utilization of such funds.
16. All the Director(s) Finance/FA & CAO(s) shall ensure submission of monthly revenue realization statements and they shall also monitor the expenditure statements on BEAMS and furnish the same before 5th of following month for monthly review by the Finance Department.
17. 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.
18. All the Controlling Officers/DDOs shall conduct periodic reconciliation of remittances and drawals with Treasury and the Office of the Accountant General (A&E), J&K to ensure correct reflection of income and expenditure in the Finance and other Accounts.
19. The funds so released shall be utilized by the concerned authority only for the specified purpose after observing all prerequisite formalities/procedures as laid down in GFR, 2017 and shall not be available for further re-appropriation/diversion at any level and for any reason whatsoever.
20. Funds provided under all the beneficiary oriented schemes shall be disbursed through DBT mode with 100% Aadhar 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. List of District, Block and Panchayat wise beneficiaries shall be maintained at all times for transparency.
21. The Departments should review the expenditure on salary, wages, honorarium, scholarship, stipend, etc for each office and tally the same with the number of actual beneficiaries (staff, workers, students, volunteers). Such tallying and reconciliation should be done as per attendance rolls, deployment charts, enrollment status and DBT scheme portals and should be endeavored to optimize revenue expenditure.
22. Treasury Officer(s) concerned shall ensure that releases have been made by DDO(s) through BEAMS. Treasury Officer(s) shall also be


30/3/24

personally liable for making any payment not authorized and accepted on BEAMS application.

23. The Departments shall ensure that the expenditure out of allotted funds is made in stipulated time-frame within the quarter(s) for which the funds have been released.
24. The funds shall be released to Autonomous Bodies through BEAMS. The Grant-in-Aid to Autonomous Bodies/PSUs/Boards etc., shall be utilized through object head wise. Each Grantee body/PSU shall furnish object head wise details alongwith the details of available bank balances, status of holding of BoD's meeting, status of updation of annual accounts and status of previous UCs.
25. The ban on engagement of casual workers, need based workers, daily wagers etc shall continue to be in force.
26. The expenditure shall be debited to the appropriate head of account as provided in the Demands for Grants and available on the BEAMS portal.
27. Treasury Officers shall not entertain cases of parking of funds under 'Civil Deposits' unless sanctioned by the Finance Department. Strict action shall follow where any DDO or Treasury Officer violates these norms.
28. No bills on account of rent shall be entertained in the Treasury without Rent Assessment Order issued by the competent authority. The rent payable should not exceed the rent assessment.
29. Power Development Department shall furnish online electricity bills on monthly basis to each DDO. The DDOs in-turn shall contra-credit the monthly billed amount to Major Head: 0801-Power through JKPaySys. Under no circumstances electricity bills shall be drawn in cash.
30. Focus of expenditure should be outcome based and wasteful expenditure should be avoided. The outcome of the expenditure shall be reviewed on monthly basis by the Finance Department and any irregular expenditure against norms shall be dealt strictly.
31. Revenue realization report of the 2021-2024 period, the report on actions taken on receivables and the report on revenue and expenditure under local funds of Boards, Hospitals, Colleges, and GIA institutions should be submitted alongwith any further request for fund releases beyond 50% of Vote-on-Account (Interim Budget 2024-25).
32. The Departments shall follow the guidelines of Model Code of Conduct enforced by the Election Commission of India on the announcement of General Elections to House of the People (Lok Sabha), 2024.

 30/3/24

33. The Department shall ensure that the "Budget Announcements" and "deliverables" for the year 2024-25 are implemented on priority and achievements on this account shall be reviewed periodically by Finance Department.

By order of the Government of Jammu & Kashmir.

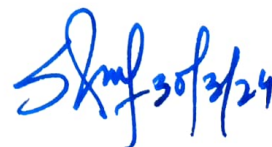
Sd/-
(Santosh D Vaidya), IAS
Principal Secretary to the Government
Finance Department

No.FD-BDGT0GEN/21/2021-03-(7300257)


Dated: 30.03.2024

Copy to the:

1. Ld. Advocate General, Jammu & Kashmir High Court, Jammu/Srinagar.
2. All Additional Chief Secretaries/Financial Commissioners.
3. Director General of Police, Jammu & Kashmir.
4. Principal Secretary to Hon'ble Lieutenant Governor.
5. All Principal Secretaries/Commissioner Secretaries/Administrative Secretaries.
6. Principal Accountant General (A&E), Jammu & Kashmir Srinagar/Jammu.
7. Principal Resident Commissioner, 5-Prithvi Raj, New Delhi.
8. Chief Electoral Officer, Jammu & Kashmir.
9. Director General, J&K Institute of Management, Public Administration and Rural Development.
10. Divisional Commissioner Kashmir/Jammu.
11. Chairperson, Jammu & Kashmir Special Tribunal.
12. Registrar General, Jammu & Kashmir High Court, Srinagar/ Jammu.
13. All District Development Commissioners.
14. Director Anti Corruption Bureau, Jammu & Kashmir.
15. Director General, Codes/Budget/Accounts & Treasuries/ Funds Organization/ Local Fund Audit & Pensions/ Audit & Inspection/ Resources.
16. Director General, 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. Director Archives, Archaeology and museums, Jammu & Kashmir.
20. Secretary, Jammu & Kashmir Public Service Commission.
21. Secretary, Jammu & Kashmir Service Selection Board.
22. Secretary, Jammu & Kashmir Legislative Assembly.
23. Director Estates, Jammu/Kashmir.



24. Director, Development Expenditure Division-II, Finance Department
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. Private Secretary to Principal Secretary to the Government, Finance Department.
37. All Officers/AAOs/Section Officers of Finance Department
38. I/C Website, Finance Department (www.jakfinance.nic.in)
39. I/C Website, General Administration Department (www.jkgad.nic.in)
40. Record file (W2scs)


(Shafaat Yehya) 30/3/24
Joint Director (Budget)
Finance Department