

**GOVERNMENT OF JAMMU AND KASHMIR**  
**FINANCE DEPARTMENT**  
**(www.jkdat.nic.in)**

**CIRCULAR**

The UT Government has consistently endeavored to expand capital investments for rapid infrastructure upgradation in Jammu & Kashmir. During the financial year ending 31.03.2024, capital expenditure has been stepped up in several key sectors, like the Road Connectivity, Power Development, Tourism, Industry, Education, Health and Medical Education, Water Supply, etc. Simultaneously, the UT government has undertaken several measures to constrain non-priority revenue expenditure. The increased tax revenue, constrained revenue expenditure and the enhanced central support have enabled higher capital expenditure. As per the provisional data, the capital expenditure has increased from Rs. 14,666 crore in financial year 2022-23 to Rs. 22,400 crore in 2023-24.

During this financial year, all the Departments of the UT Government have improved utilization of funds under centrally sponsored schemes (CSS). This has ensured much larger receipts of CSS funds, which have crossed Rs. 10,300 crore in 2023-24 as compared to Rs. 6386 crore and Rs. 5997 crore during the financial years 2022-23 and 2021-22 respectively. The improved execution of CSS and follow up with the central Ministries has ensured a healthy account balance of over Rs. 3,600 crore in various state nodal accounts (SNA) of such CSS.

To ensure structured pace of capital expenditure, the UT Government had ensured expenditure norms on incurring expenditure in final quarter and the last month of the financial year. It has come to notice that in the rush of investments in final days, some liabilities of capital works, stores, maintenance, etc. may have remained undischarged due to such expenditure norms for prudent financial management.

The contracting and supplying agencies who have contributed to infrastructure development and utility services shouldn't face difficulties in processing their valid dues in the financial year 2024-25. The UT Government is committed to ensure that all the duly incurred liabilities of the Government are discharged in time bound manner. Hence it is clarified that as per Rule 57 (2) of GFR – 2017, a grant or appropriation can be utilized to cover the charges (including liabilities, if any, of the past year) which are to be paid during the financial year of the grant and adjusted in the account of the year.

To expedite processing of such liabilities in seamless manner, Fresh bills in lieu of unpaid bills shall be prepared by the concerned DDOs in PaySys and submitted to the concerned Treasury. The reference number of unpaid bills shall be referred in the fresh bill prepared by the DDO. Such bills (both Capex / Revenue) shall, after fulfillment of necessary codal requirements by the respective DDOs, be entertained by the concerned Treasury Officers for payment by debit to the budget allocations of the current financial year 2024-25 provided:-

- a) That the bills were within the allocated budget of the concerned DDO for 2023-24 and were not paid during that fiscal due to the expenditure norms for the final quarter and final month.
- b) That the works formed part of the approved action plan / works programmes of the departments / offices for 2023-24.
- c) That all the required codal formalities as per the GFRs (technical sanction, administrative approval, due process for allotment, etc.) have been fulfilled before

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incurring the expenditure. Documentary evidence, wherever required, shall be appended with the individual claims.

- d) That the total amount of claims preferred by individual DDO under a head of account should not exceed the amount of budget allocated to the DDO in 2023-24 under that head of account.
- e) The above points shall be verified and certified by the concerned DDO on the face of the new bill.
- f) Treasury officers shall verify the bills before releasing payment and tally the amount of the bill with the unpaid bill. They will ensure that all codal formalities have been completed and financial propriety is followed as per GFRs.

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

No: DGAT/PS/DR/7448030/118


Dated: 02.04.2024

**Copy for information to the:**

1. Advocate General, High Court of J&K.
2. Principal Accountant General J&K Jammu/Srinagar.
3. All Financial Commissioners (Additional Chief Secretaries).
4. Director General of Police, J&K.
5. Director General, J&K Institute of Management, Public Administration and Rural Development.
6. All Principal Secretaries to the Government.
7. Principal Secretary to the Hon'ble Lieutenant Governor.
8. Principal Resident Commissioner, J&K Government, New Delhi.
9. All Commissioners / Secretaries to the Government.
10. Chief Electoral Officer, J&K.
11. Joint Secretary, J&K, Ministry of Home Affairs, Government of India.
12. Divisional Commissioner, Jammu / Kashmir.
13. All Deputy Commissioners.
14. Chairman, J&K Special Tribunal.
15. Principal Secretary to Chief Justice J&K High Court Jammu/Srinagar.
16. Director Anti-Corruption Bureau, J&K.
17. Director General Codes Division, J&K.
18. Director General, Budget Division, J&K.
19. Director General Local Fund Audit and Pensions, J&K.
20. Director General Funds Organization, J&K.
21. Director General Audit and Inspections, J&K.
22. Director Information, J&K for wide publicity in the leading daily news papers.
23. All Heads of Department/Managing Directors/Chief Executives of State PSU's / Autonomous Bodies / Societies.
24. State Informatics Officer, (NIC), J&K.
25. Secretary, J&K Public Service Commission
26. Secretary, J&K Service Selection Board.
27. Secretary, J&K Legislative Assembly.

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*2/4/24*

28. Director Accounts and Treasuries Jammu/Kashmir.
29. Director/Principal, Northern Zonal Accountancy Training Institute Jammu.
30. All Directors Finance / Financial Advisors & CAOs.
31. Principal Accountancy Training School Srinagar.
32. General Manager, Government Press, Jammu / Srinagar for publication in Government Gazette.
33. All Treasury Officers.
34. All Drawing and Disbursing Officers concerned.
35. Private Secretary to Hon'ble Advisor (B).
36. Private Secretary to Chief Secretary, J&K.
37. Private Secretary to Principal Secretary to Government Finance Department.
38. I/C Website GAD / Finance / DGAT.
39. Relevant File.

  
**(Mahesh Dass)** 2/4/24  
Director General,  
Accounts & Treasuries,  
Finance Department.