



**GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT.**

**[Advisory from  
Accountant General (A&E)]**

Subject:- Non-rendition of Red DC accounts to the office of Accountant General (A&E), J&K.

**C I R C U L A R**

In a meeting with Financial Commissioner, Finance on 28.12.2012, the Accountant General (A&E), J&K has once again brought to the notice of the Finance Department, that the inventory of awaited Red DC accounts was increasing, as the DDOs are not submitting the detailed contingent bills against the amounts drawn in advance on the Abstract Contingent bills to his office with due promptitude. The amount of these awaited Red DC accounts has again swollen to ₹1999.06 crore (ending September, 2012), which is a matter of great concern.

Despite the express instructions to the Treasury Officers vide Government Order No. 166-F of 2011 dated 10.06.2011 to the effect that under no circumstances shall they entertain the fresh WDC bills for further advance drawals without obtaining a photocopy of the bills under which the Red DC accounts against earlier advances have been submitted by the DDOs concerned to the Accountant General (A&E), the increasing trend of OB under Red DC accounts points clearly towards the laxity shown by the Treasury Officers in implementing the instructions in all seriousness. This non-seriousness on the part of Treasury officers, as also on part of the DDOs, has disturbed the compilation and proper expenditure accounting in the office of Accountant General (A&E) due to non-adjustment of outstanding amounts held under OB.

In order, therefore, to ensure strictest compliance of extant instructions in the matter at both DDO and Treasury Officer levels, it is enjoined that:-

- i) The DDOs shall not draw any **fresh Abstract Contingent Bills** until a certificate is recorded from the Accountant General (A&E) on the bill that the accounts of the previous advance (s) have been rendered by a particular DDO to the Accountant General (A&E), J&K.
- ii) The Treasury Officers shall not, repeat NOT, entertain any fresh Abstract Contingent Bills for payment unless a

certificate to the effect that the detailed accounts of the previous advance drawal (s) have been rendered by that particular DDO, is recorded on the bill by the Accountant General (A&E).

Sd/-  
(Iqbal Khandey)  
Financial Commissioner,  
Finance Department.

NO: DGAT/PS/DR/19

Dated : 03.01.2013.

Copy to the :-

1. All Administrative Secretaries to the Government.
2. Principal Resident Commissioner, Government of J&K, 5-Prithvi Raj Road ,New Delhi.
3. Principal Chief Conservator of Forests, J&K.
4. Principal Accountant General (Audit) , J&K Jammu.
5. Accountant General (A&E) J&K, Jammu.
6. Divisional Commissioner Kashmir /Jammu.
7. Director / Ex-officio Secretary to Government SKIMS, Soura Srinagar.
8. All Chief Engineers.
9. All Head of Departments.
10. Director, Information Department for according wide publicity to the Circular instructions.
11. Director Resources & Institutional Finances / Codes / Budget, Finance Department.
12. Director, J&K Funds Organisation.
13. Director, Audit & Inspections, Finance Department.
14. Director ,Local Fund Audit & Pensions, Finance Department.
15. Joint Director, Accounts & Treasuries Kashmir/ Jammu.
16. All Directors Finance / Financial Advisors & Chief Accounts officers.
17. Deputy Director (Resources)/ CAO, Finance Department.
18. OSD to Minister for Finance & Ladakh Affairs for kind information of the Hon'ble Minister.
19. PPS to Financial Commissioner, Finance for kind information of the Financial Commissioner.
20. All Chief Accounts Officers / Accounts Officers working in the provincial offices of Kashmir/Jammu.
21. All Treasury officers.

*Ravi Magotra*  
(Ravi Magotra) 02/01  
Director General,  
Accounts & Treasuries ,  
Finance Department.