

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

**Subject: Expenditure Management- Economy, austerity measures and rationalization of expenditure.**

**Government Order No: 321-F of 2021**  
**Dated: 06-12-2021**

In order to promote fiscal discipline, without restricting the operational efficiency of the Government and to ensure balanced pace of expenditure, all the Government Departments and Autonomous Bodies funded by the Government are hereby ordered to adhere to the following economy and austerity measures:

**1. Balanced Pace of Expenditure**

- (i) During the last quarter of the current financial year the expenditure should be limited to 30% of budget allocation and in the month of March, the expenditure should be limited to 15% of the Budget Estimates.
- (ii) It is also considered desirable that in the last month of the current financial year, payments may be made only for the goods and services actually procured and for reimbursement of expenditure already incurred. Hence, no amount should be released in advance (in the last month) with the exception of the following:
  - (a) Advance payments to contractors under terms of duly executed contracts so that Government would not renege on its legal or contractual obligations.
  - (b) Any loans or advances to Government servants etc. or private individuals as a measure of relief and rehabilitation as per service conditions or on compassionate grounds.
  - (c) Any other exceptional case with the approval of the Finance Department.
- (iii) Rush of expenditure on procurement should be avoided during the last month of the current financial year so as to ensure that all procedures are complied with and there is no infructuous or wasteful expenditure. Director Finance



(s)/Financial Advisor (s) are advised to specially monitor this aspect in their respective departments.

**10% economy cut is imposed on OE, LTC, Telephone, POL, Research & Survey and Hospitality & Sumptuary out of the Budget Estimates 2021-22.**

**2. Seminars and Conferences**

- (i) Utmost economy shall be observed in organizing Conferences/ Seminars/ Workshops. Only such conferences, workshops seminars, etc. which are absolutely necessary, should be held.
- (ii) Holding of exhibitions/ fairs/ seminars/ conferences outside J&K is strongly discouraged except in the case of exhibition for tourism/art & craft/investment promotion.
- (iii) There shall be complete ban on holding of meetings and conferences at private hotels. Government buildings/ Premises should be utilized for holding of meetings and conferences instead.

**10% economy cut is imposed on conduct of camps and seminars out of the Budget Estimates 2021-22**

**3. Purchase of vehicles**

Purchase of new vehicles to meet the operational requirement is permitted, but only against condemnation as a replacement measure.

**4. Domestic and International Travel**

- (i) Travel expenditure should be regulated so as to ensure that each Department remains within the allocated budget. Re-appropriation/ augmentation proposals on this account will not be entertained. International travel shall not be allowed unless specific permission is granted by the Finance Department.
- (ii) Within the country, the officers should travel only by economy class regardless of entitlement.
- (iii) Facility of Video Conferencing may be used effectively and travel for the purpose of attending meetings should be avoided to the extent possible.
- (iv) In all cases of air travel, the lowest air fare ticket available for entitled class shall be availed.

**10% economy cut is imposed on the travel expenses out of the Budget Estimates 2021-22.**



5. **Furniture and Fixtures**

No furniture shall be procured out of the available funds except in case of newly established offices with the concurrence of the Finance Department. The old unservicable furniture shall be auctioned and auction proceeds deposited as Miscellaneous Revenue.

6. **Holding of Official Functions**

There shall be complete ban on holding of official dinners and lunches, except those hosted by the Chief Secretary and Hon'ble Lieutenant Governor or with specific approval of the Hon'ble Lieutenant Governor.

7. **No fresh financial commitments** will be made on items which are not provided for in the approved budget of 2021-22.

8. **Compliance**

Administrative Secretaries shall be responsible for ensuring compliance of the measures outlined above. Director Finance (s)/Financial Advisor (s) shall assist the respective Departments in securing compliance with these measures and also submit an overall report to the Finance Department.

**By order of the Lieutenant Governor**

Sd/-  
(Atal Dulloo), IAS  
Financial Commissioner  
(Additional Chief Secretary)  
Finance Department.

No: FD-BDGTtoGEN/18/2021-03-Finance Department

Dated: 06-12-2020

**Copy to:**

1. Ld. Advocate General J&K High Court Srinagar/Jammu.
2. All Financial Commissioners.
3. Director General of Police, J&K
4. Principal Accountant General, J&K Srinagar/Jammu.
5. All Principal Secretaries to the Government.
6. Principal Secretary to Hon'ble Lieutenant Governor
7. Principal Resident Commissioner, 5 Prithvi Raj Road, New Delhi.
8. Chief Electoral Officer, J&K.
9. Joint Secretary (J&K) Ministry of Home Affairs, Govt. of India.
10. All Commissioner/Secretaries to Government.
11. Divisional Commissioner Kashmir/Jammu.

*Sd/-*  
5/12/20



12. Director Anti Corruption Bureau.
13. Registrar General, J&K High Court Srinagar/Jammu
14. Director General Audit & Inspection, J&K .
15. Director General Budget, J&K.
16. Director General Accounts & Treasuries, J&K.
17. Director General Funds Organization, J&K.
18. Director General Local Audit, Fund & Pension.
19. Director Information, J&K.
20. All Head of Departments /Managing Directors/Chief Executive of State PSU's/  
Autonomous Bodies.
21. Secretary J&K Public Service Commission.
22. All District Development Commissioners.
23. Secretary J&K Legislative Assembly.
24. Director Accounts & Treasuries Srinagar/Jammu.
25. Director Finance/Principal Northern Zonal Accountancy Training Institute  
Jammu.
26. All Director Finance/Financial Advisors & CAO's.
27. All Directors (Planning)/ Joint Director (Planning).
28. Joint Director Funds Organization Srinagar/Jammu.
29. Principal Accountancy Training school Srinagar.
30. All Treasury Officers.
31. General Manager, Government Press for publication in Government Gazette.
32. Pvt. Secretary to Advisor (B/F) to the Lieutenant Governor.
33. Pvt. Secretary to the Chief Secretary.
34. Pvt. Secretary to Financial Commissioner, Finance Department.
35. I/c Website, FD. ([www.iakfinance.nic.in](http://www.iakfinance.nic.in)).
36. I/c Website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
37. Govt. Order File (w. 2. s. c).
38. Stock File.



(Shafaat Yehya), 6/12/21

**Joint Director Budget,  
Finance Department.**