

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

Subject: Authorization of funds under Revenue Budget out of BE 2026-27.

Reference: The Jammu and Kashmir Appropriation (No. 2) Act, 2026

(Act No.II of 2026) dated: 27.03.2026.

Government Order No. 149- F of 2026

Dated: 01 . 04 . 2026

Sanction is hereby accorded to the authorization of 50% funds under all the detailed heads through BEAMS under Revenue Budget and for power purchase the funds shall be released on monthly basis at the rate of 1/12 of BE out of approved appropriation for the financial year 2026-27. The release of funds in respect of following detailed heads shall be considered on case-to-case basis:

201-Interest,

311-Cost Price of Food Grains,

449-Snow Clearance,

UT Share under revenue component, and

Disaster Response Fund (DRF)

However, the utilization of funds 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. Electricity and water dues of all government premises should be cleared in time. Metering of such connections to all government offices/ buildings should be ensured. The Administrative Departments while making a request for release of next 50% funds shall provide the certificates to be issued by the DDO's certifying these payments of electricity and water dues and installation of smart meters.
3. Economy should be ensured in budget utilization for OE, LTC, telephone, POL, advertisements, publicity, hospitality & sumptuary etc activities. These expenditures should be undertaken with due caution and after verifying essentiality in each case.
4. Travel expenditure should be regulated to ensure that each Department restricts its expenditure within the allocated budget. International travel shall not be allowed unless specific permission is granted by the Finance Department.



5. Conduct of camps, seminars & conferences should be done in government owned spaces and utmost economy shall be observed in organizing such events.
6. Avenues of reducing non-priority revenue expenditure should be pursued consistently through rationalization/re-deployment of staff, cadre reviews, strict biometric attendance, adherence to e- tendering/GeM in procurement, etc.
7. The Departments shall also review the revenue receipts of the past three years and vigorously pursue all receivables from public and private entities.
8. 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, 2026 (Act No. II of 2026) dated: 27.03.2026.
9. The Controlling Officers shall immediately release the funds to the line departments within a period of two days from the date of authorization of funds by the Finance Department. The Director Finance/FA&CAOs at Administrative Department level shall report compliance to the Finance Department on monthly basis.
10. The expenditure shall be made strictly in accordance with GFR 2017.
11. Priority should be given to discharging any undischarged liabilities / dues, if any, so that the same are cleared expeditiously.
12. 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 and Manual for Procurement of Consultancy and other Services.
13. The exercise of e-tendering, wherever required as per GFR, shall be carried out in a time bound manner and all the tendering processes must be concluded by or before 30th April, 2026 for the financial year 2026-27.
14. All Departments shall ensure uniform pace of expenditure during the financial year 2026-27. The overall ceiling of 30% expenditure shall be maintained during the last quarter of the financial year 2026-27. The expenditure during the last month of the financial year 2026-27 shall be restricted to 15% of the budget allocation.
15. No diversion shall be made under any pretext unless expressly authorized by the Finance Department.
16. The Controlling Officer(s)/Budget Controlling Officer(s) shall strictly monitor revenue collection through revenue collecting authorities as per fixed targets on monthly basis which can be accessed in the Annual Financial Statement, 2026-27 available on Finance Department's website. The same shall also be communicated through BEAMS.
17. The Departments shall also review the revenue collection 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 are observed in utilization of such funds.
18. 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.
19. 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.

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20. All the Controlling Officers/Budget Controlling Officers/DDOs shall conduct periodic reconciliation of remittances and drawals with Treasury and the Office of the Principal Accountant General (A&E), J&K to ensure correct reflection of income and expenditure in the Finance and other Accounts.
21. The funds so released shall be utilized by the concerned authority only for the purpose specified 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 except at the occasions of urgent and needful requirements.
22. Funds provided under all the beneficiary-oriented schemes shall be disbursed through DBT mode with 100% Aadhaar seeding (both beneficiary and account) through SNA-Sparsh (wherever required) 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.
23. 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 reconciliation should be done as per attendance rolls, deployment charts, enrolment status and DBT scheme portals and should be endeavoured to optimize revenue expenditure.
24. Treasury Officer(s) concerned shall ensure that releases have been made by DDO(s) through BEAMS. Treasury Officer(s) shall also be personally liable for making any payment not authorized and accepted on BEAMS application.
25. 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.
26. The funds shall be released to Autonomous Bodies through BEAMS. The Grant-in-Aid to Autonomous Bodies/PSUs/Boards etc, shall be utilized object head-wise/detailed head wise conveyed vide circular **No.FD-BDGT0GEN/26/2021-03-(59045) Dated : 06-01-2026**. Each Grantee body/PSU shall furnish object head wise/detail head wise details along-with the details of available bank balances, status of holding of BoD's meeting, status of updation of annual accounts and status of previous UCs.
27. The ban on engagement of casual workers, need based workers, daily wagers etc imposed by the Government from time to time shall continue to be in force.
28. The expenditure shall be debited to the appropriate head of account as provided in the Demands for Grants and available on the BEAMS portal.
29. 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.
30. 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.
31. (a) 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.

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- (b) Billing efficiency and revenue collection of each sub-division shall be fixed by 1st April by the department. Monthly progress on billing and revenue collection shall be shared by the Power Department on regular basis. Delinquent officials with lesser efficiency on both accounts shall be dealt with disciplinary action.
32. 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 strictly avoided.
33. Revenue realization report of the 2021-2026 period, the report on actions taken on receivables and the report on revenue and expenditure under local fund of Boards, Hospitals, Colleges and GIA institutions should be submitted along-with any further request for release of funds.
34. The Department shall ensure that the "Budget Announcements" and "deliverables" for the year 2026-27 are implemented on priority and achievements on this account shall be reviewed periodically by Finance Department.
35. While formulating the action plans, the departments shall ensure that the directions issued by the Council of Ministers are strictly adhered to and the priorities indicated by the elected representatives be taken fully into consideration.

By order of the Government of Jammu & Kashmir.

**Sd/-
(Shailendra Kumar), IAS
Financial Commissioner (ACS)
Finance Department**

No.FD-BDGT0GEN/21/2021-03-(46316)

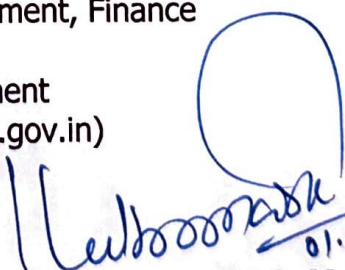
Dated: 04 . 2026

Copy to the:

1. Ld. Advocate General, J&K High Court, Jammu/Srinagar.
2. Additional Chief Secretary to Hon'ble Chief Minister.
3. All Financial Commissioners (Additional Chief Secretaries).
4. Director General of Police, Jammu & Kashmir.
5. Principal Secretary to Hon'ble Lieutenant Governor.
6. Principal Accountant General (A&E), Jammu & Kashmir.
7. Joint Secretary (JKL), Ministry of Home Affairs, Government of India.
8. All Principal Secretaries/Commissioner Secretaries/Secretaries to the Government.
9. Principal Resident Commissioner, 5-Prithvi Raj, New Delhi.
10. Chief Electoral Officer, Jammu & Kashmir.
11. Director General, J&K Institute of Management, Public Administration and Rural Development.



12. Divisional Commissioner Kashmir/Jammu.
13. Chairperson, Jammu & Kashmir Special Tribunal.
14. Registrar General, Jammu & Kashmir High Court, Srinagar/ Jammu.
15. All District Development Commissioners.
16. Director Anti-Corruption Bureau, Jammu & Kashmir.
17. Director General, Accounts & Treasuries/ Funds Organization/ Resources/ Codes/ Audit & Inspection/ Local Fund Audit & Pensions/ Budget.
18. Director General, Development Expenditure Division-I, Finance Department.
19. All Heads of Departments/ Managing Directors/ Chief Executive Officers of State PSU's/ Autonomous Bodies/Societies.
20. Registrars, all Universities of Union Territory of Jammu & Kashmir.
21. Director Information, Jammu & Kashmir.
22. Director Archives, Archaeology and museums, Jammu & Kashmir.
23. Secretary, Jammu & Kashmir Public Service Commission.
24. Secretary, Jammu & Kashmir Service Selection Board.
25. Secretary, Jammu & Kashmir Legislative Assembly.
26. Director Estates, Jammu/Kashmir.
27. Director, Development Expenditure Division-II, Finance Department
28. Director, Resources/ Accounts & Treasuries, Jammu/Kashmir.
29. Director/Principal, North Zonal Accountancy Training Institute, Jammu.
30. All Director(s) Finance/ Financial Advisors & CAOs.
31. All Director(s) Planning/ Joint Director(s) Planning.
32. SIO, NIC, Civil Secretariat, J&K
33. Principal Accountancy Training School Srinagar.
34. Joint Director, Jammu & Kashmir Funds Organization, Srinagar/ Jammu.
35. All Treasury Officers, Jammu & Kashmir /New Delhi.
36. General Manager, Government Press, Jammu/Srinagar.
37. OSD/Private Secretary to Hon'ble Chief Minister.
38. Private Secretaries to all Hon'ble Ministers.
39. Private Secretary to Hon'ble Advisor to Chief Minister.
40. Private Secretary to Chief Secretary, Jammu & Kashmir.
41. Private Secretary to Principal Secretary to the Government, Finance Department.
42. All Officers/AAOs/Section Officers of Finance Department
43. I/C Website, Finance Department (www.jakfinance.jk.gov.in)
44. I/C Website, GAD (www.jkgad.nic.in)
45. Record file (W2scs)


 01.04.2026.
M.S. Malik
Director General Budget
Finance Department.

