



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

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

Reference: GAD's U.O No.GAD-CORD/85/2025 [7696493] dated: 30.10.2025

Government Order No: 284 - F of 2025

Dated: 31 - 10 - 2025

Sanction is hereby accorded to the rationalization of expenditure for fiscal prudence and economy during the current financial year 2025-26 with immediate effect as per the following guidelines/measures for austerity and rationalization of expenditure:

1. Balanced Pace of Expenditure

- i. During the last quarter of the current financial year the revenue expenditure should be restricted to 30% of budget allocation and in the month of March, the expenditure should be restricted to 15% of such allocation.
- ii. In the last month of the current financial year, payments may be made only for the works duly executed, and the goods and services already procured. Hence, no amount should be released in advance in the last month with the exception of the loans or advances to government servants as per service conditions or on compassionate grounds or to disaster victims as a measure of relief and rehabilitation.
- iii. Rush of expenditure on procurement of goods and services should be avoided during the last month of the current financial year to ensure that codal procedures are complied with and there is no infructuous expenditure. Director(s) Finance / Financial Advisor(s) are advised to specially monitor this aspect in their respective departments.
- iv. **10% economy cut is imposed on the budget allocation for OE, LTC, telephone, POL, advertisements, publicity, hospitality & sumptuary activities.**

2. Seminars and Conferences

- i. Utmost economy shall be observed in organizing conferences/ seminars/ workshops.
- ii. Holding of exhibitions/ fairs/ seminars/ conferences outside J&K is strongly discouraged.
- iii. There shall be complete ban on holding of meetings and conferences at private hotels. Government buildings/halls should be utilized for holding of meetings and conferences instead.
- iv. **10% economy cut is imposed on the budget allocation for conduct of camps, conferences and seminars.**

3. Purchase of vehicles

- i. Purchase of new vehicles shall be restricted. Exceptional cases for meeting critical operational requirement shall be permitted with 20% reduction against condemnation as a replacement measure and with the concurrence of Finance Department. The already condemned vehicles must be auctioned and auction proceeds deposited as Miscellaneous Revenue before submitting such proposal.

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.
- ii. International travel shall not be allowed without specific permission is granted by the Finance Department.
- iii. Within the country, the officers should travel only by economy class regardless of entitlement.
- iv. Facility of Video Conferencing may be used effectively and travel for the purpose of attending meetings should be avoided to the extent possible.
- v. **10% economy cut is imposed on the travel expenses budget allocation for 2025-26.**

5. Furniture and Fixtures

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



6. Holding of Official Functions

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

7. Creation and Filling of Posts

- i. No new post shall be created.
- ii. Filling of regular posts may be undertaken only through JKSSB/JKPSC routes and with concurrence of the Finance Department.
- iii. Posts that have remained vacant for more than two years should be identified for surrender. Such posts should not be revived except under rare and unavoidable circumstances and after seeking clearance from the Finance Department.

8. Local Fund Utilization

- i. The local fund available with various Departments, Universities, Authorities and Agencies will be subject to these austerity measures.
- ii. The compliances of GFRs, CVC guidelines and instructions issued by Government for e-tendering, GEM based procurement, technical sanction and administrative approval must be followed.

9. Non-priority items of work under Capex Budget

- i. The non-priority items of works under Capex budget may put a strain on the resources required for priority works and also amounts for wasteful expenditure. As such, budget release under all non-priority new works/activities like repair/ renovation/ upgradation of residential quarters/ office buildings, token provisions, lump sum provisions etc kept under BE 2025-26, shall not be released through BEAMS except under exceptional cases.

10. No fresh financial commitments will be made on items and proposals which are not provided for in the approved budget of 2025-26.



11. Any exceptional case should be dealt only with the approval of the Finance Department.

12. Compliance

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

By order of the Government of Jammu & Kashmir.

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

No.FD-BDGT0GEN/18/2021-03-(34200)


Dated: 31 - 10 - 2025

Copy to the:

1. Ld. Advocate General, Jammu & Kashmir High Court, Jammu/Srinagar.
2. All Financial Commissioners (Additional Chief Secretaries).
3. Director General of Police, Jammu & Kashmir.
4. Additional Secretary (Budget), Department of Economic Affairs, Ministry of Finance, Government of India.
5. Principal Secretary to Hon'ble Lieutenant Governor.
6. Joint Secretary (JKL), Ministry of Home Affairs, Government of India.
7. All Principal Secretaries/Commissioner Secretaries/Administrative Secretaries.
8. Principal Accountant General (A&E), Jammu & Kashmir Srinagar/Jammu.
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.nic.in)
44. I/C Website, GAD (www.jkgad.nic.in)
45. Record file (W2scs)


31-10-25
(Shahnawaz Ahmed)
Deputy Director (Budget)
Finance Department
