



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

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**Subject: Creation of New Object/Detail Heads under Grant-in-aid.**

**CIRCULAR**

Attention of all the Administrative Departments is invited to communications No.Budget/53/2025-26/117 dated 08.12.2025 and No.Budget/SHC/F-11/2025-26/118-121 dated 08.12.2025 issued by the Principal Accountant General (A&E), J&K, wherein the Finance Department has been advised that that booking of expenditure against Grant-in-Aid under a single detailed head "028 – Grant-in-Aid", is not in conformity with the recommended classification structure. Accordingly, it has been recommended that expenditure on Grant-in-Aid be booked under distinct detailed heads, viz. GIA-Creation of Capital Assets, GIA-General, and GIA-Salary, as part of the exercise on "Rationalization and Harmonization of Primary Units of Appropriation (PUA)/Object Heads (OH)".

2. The above rationalization initiative aims to achieve pan-India harmonization in the economic classification of Government expenditure and to facilitate comparability of identical classes of expenditure across UTs/State Governments as well as with the Union Government.

3. Further, the Deputy Comptroller & Auditor General of India vide his D.O letter dated 10.09.2025 addressed to the Chief Secretary, Jammu & Kashmir, has also advised to adopt a uniform object head structure for Grant-in-Aid in the Union Territory of Jammu & Kashmir, aligned with that of the Union Government.

4. Pursuant to the advice and recommendations of the Comptroller & Auditor General of India, as conveyed by the Principal Accountant General (A&E), J&K and in terms of Rule 79 of the General Financial Rules (GFR), the following detailed heads are hereby adopted for proper classification and booking of expenditure with effect from the financial year 2026-27:

- **031 – GIA (General)**
- **035 – GIA (Creation of Capital Assets)**
- **036 – GIA (Salary)**

In order to streamline financial discipline, all the Administrative Secretaries are accordingly requested to furnish the component-wise details of the funds already projected on BEAMS under the detailed head: "028-Grant-in-Aid", so as to enable the Finance Department to make appropriate budgetary provisions for Grant-in-Aid under the newly introduced detailed heads in the Budget Estimates (BE) 2026-27.

**Sd/-**

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

No.FD-BDGT0GEN/26/2021-03-(59045)

Dated: 06 - 01 - 2026

Copy to the:

1. Learned 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](http://www.jakfinance.nic.in))
44. I/C Website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in))
45. Record file (W2scs)



**Aaqib J Mufti (JKAS)**  
**Accounts Officer (Budget)**  
**Finance Department**