

**Government of Jammu and Kashmir**  
**Finance Department**  
**(Budget Division)**  
**Civil Secretariat, Jammu/Kashmir**  
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**Subject: Expenditure Rationalization – Economy and Austerity Measures for Rationalization of Expenditure.**

**Government Order No: - 198 F of 2026**  
**Dated: 22. 05. 2026**

Sanction is hereby accorded to the rationalization of expenditure for fiscal prudence and economy during the current financial year 2026-27 with immediate effect as per the following guidelines/measures for austerity and rationalization of expenditure:

**1. Seminars and Conferences.**

- i. Utmost economy shall be observed in organizing conferences, seminars, workshops, training programmes, and similar events. Such activities shall be undertaken only where absolutely necessary and after exploring virtual alternatives.
- ii. Holding of exhibitions, fairs, seminars, conferences, and workshops outside the Union Territory of Jammu & Kashmir is strongly discouraged.
- iii. There shall be a complete ban on holding meetings and conferences in private hotels and commercial venues. Government buildings, conference halls, and other available Government infrastructure shall invariably be utilized for such purposes.
- iv. Expenditure on ceremonial events, commemorative functions, excessive branding, souvenir printing, promotional materials, and non-essential publicity activities shall be minimized. Departments shall prioritize digital dissemination over printed publicity material to the extent possible.

**2. Purchase of Vehicles.**

- i. Purchase of new vehicles is strictly discouraged. Exceptional cases involving critical operational requirements may be considered only with the concurrence of the Finance Department and subject to replacement against condemned vehicles with 20% reduction in fleet strength.
- ii. Departments shall ensure that condemned vehicles are auctioned and the auction proceeds deposited as Miscellaneous Revenue before submission of any proposal for replacement vehicles.

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- iii. Departments shall ensure optimal utilization and pooling of available Government vehicles and avoid deployment of vehicles beyond functional necessity so as to promote economy in fuel consumption and maintenance expenditure.

### **3. Domestic and International Travel.**

- i. International travel shall not be permitted unless specific approval is obtained from the Finance Department.
- ii. Departments shall make effective use of Video Conferencing and virtual platforms for meetings, consultations, and reviews so as to minimize avoidable travel expenditure. However, within the country, all officers shall travel only by Economy Class irrespective of entitlement if need arises.

### **4. Fuel and Energy Conservation.**

- i. Unnecessary use of official vehicles, generators, air-conditioning systems, lighting, and other energy-consuming equipment shall be avoided.
- ii. Offices shall ensure optimum utilization of transport arrangements and reduction in avoidable movement of official vehicles.
- iii. Travel within the UT shall be preferred by road or rail for all officers/officials.
- iv. Contingent expenditure shall be restricted strictly to unavoidable operational requirements and all discretionary expenditure shall be minimized.
- v. Director(s) Finance/Financial Advisor(s) and CAO/AO(s) shall periodically review expenditure under POL and electricity charges to ensure strict economy.

### **5. Restriction on Hiring of Office Accommodation/Furniture and Fixtures.**

- i. No new office accommodation shall be hired without prior concurrence of the Finance Department and certification by the concerned Department regarding non-availability of suitable Government accommodation.
- ii. No furniture shall be procured except in case of newly established offices and only with the concurrence of the Finance Department.
- iii. Old and dilapidated furniture shall be identified for disposal through public auction and the proceeds deposited as Miscellaneous Revenue.

### **6. Digital-First Governance.**

Departments shall adopt a digital-first approach in official functioning. Physical meetings, printing of bulky documents,

physical circulation of files, and avoidable paper consumption shall be minimized through maximum use of e-Office, Video Conferencing, and digital communication platforms.

**7. Holding of Official Functions.**

There shall be a complete ban on official dinners, lunches, receptions, and similar hospitality functions except those hosted by the Hon'ble Lieutenant Governor and Hon'ble Chief Minister.

**8. Regulation of Posts, Outsourcing and Consultancy Engagements.**

- i. No new posts shall be created.
- ii. Filling up of regular posts shall be undertaken only through the prescribed recruitment agencies, viz., Jammu and Kashmir Services Selection Board / Jammu and Kashmir Public Service Commission and with concurrence of the Finance Department. Departments shall identify posts remaining vacant for more than two years for surrender. Such posts shall not ordinarily be revived except under rare and unavoidable circumstances and with prior clearance from the Finance Department.
- iii. Engagement of consultants, outsourcing agencies, and contractual support services shall be undertaken only after careful assessment of functional necessity and availability of in-house capacity. No new PMU creations shall be undertaken by any department.

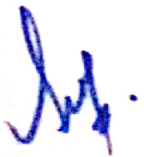
**9. Local Fund Utilization.**

- i. The Local Funds available with various Departments, Universities, Authorities, Boards, Corporations, and Agencies shall also be governed by these austerity measures.
- ii. Strict compliance with GFR provisions, CVC guidelines, e-tendering procedures, GeM-based procurement norms, technical sanctions, and administrative approvals shall be ensured in all cases.

**10. Non-Priority Items of Work under Capex Budget.**

Non-priority works and activities under the Capex Budget place avoidable pressure on scarce fiscal resources and may lead to unproductive expenditure. Accordingly, budget releases through BEAMS shall not be permitted for non-priority new works and activities such as repair, renovation, and upgradation of residential quarters/office buildings, token provisions, lump-sum provisions, and similar non-essential works provided under BE 2026-27, unless specifically approved by the Finance Department.

**11. Fresh Financial Commitments.**



No fresh financial commitments shall be made on items, schemes, or proposals which are not provided for in the approved Budget Estimates for FY 2026–27.

**12. Exceptional Cases.**

Any relaxation or deviation from the above austerity measures shall require prior approval of the Finance Department.

**13. Compliance.**

- i. Administrative Secretaries shall be personally responsible for ensuring strict compliance with the austerity measures outlined above.
- ii. Director(s) Finance/Financial Advisor(s) shall scrupulously assist their respective Departments in enforcing these measures and shall also submit periodic compliance reports to the Finance Department.

**By order of the Government of Jammu & Kashmir.**

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

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

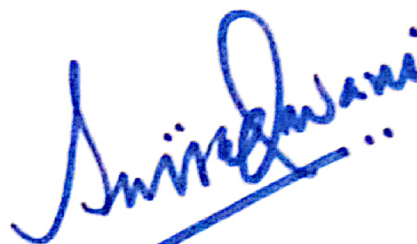
Dated: 22.05.2026

**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. Principal Secretary to Hon'ble Lieutenant Governor.
5. Joint Secretary (JKL), Ministry of Home Affairs, Government of India.
6. All Principal Secretaries/ Commissioner Secretaries/ Administrative Secretaries.
7. Principal Accountant General (A&E), Jammu & Kashmir Srinagar/ Jammu.
8. Principal Resident Commissioner, 5-Prithvi Raj, New Delhi.
9. Chief Electoral Officer, Jammu & Kashmir.
10. Director General, J&K Institute of Management, Public Administration and Rural Development.
11. Divisional Commissioner Kashmir/Jammu.
12. Chairperson, Jammu & Kashmir Special Tribunal.
13. Registrar General, Jammu & Kashmir High Court, Srinagar/ Jammu.

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



**(Dr Sajad A. Wani) JKAS  
Deputy Director (Budget)  
Finance Department**