

PREFACE TO EIGHTH EDITION

The Financial Administration of the State is being run through Drawing and Disbursing Officers scattered across the State at various levels. There is urgent need to improve their knowledge and skill to enable them to function effectively and observe the canons of financial propriety.

His Excellency The Governor of State of Jammu & Kashmir was pleased to issue the rules under Section 118 of Constitution of Jammu & Kashmir called as "The Jammu and Kashmir Financial Code". These rules are to be observed by all the Departments and authorities under the State Government except to the extent indicated in the rules themselves.

First Edition of Financial Code Volume I was issued in 1937 in supersession of the Treasury Code, under Government Order No. 215/C of 1937. Its Second Edition was published in 1951 and incorporated amendments made up to that year. After the publication of 1997 Edition of J&K Financial Code Volume I & II by the Government of Jammu & Kashmir, various amendments in the Regulations were made by the State Government during the period till date. In the absence of the availability of any other Edition of Book, it was felt necessary to have the both Volumes compiled in the shape of a Book with ability and devotion and bring the same up to date. Officers and officials at various levels can sanction expenditure or issue orders as delegated in "The Jammu and Kashmir Financial Code" subject to the observance of canons of financial property and provisions of various Codes, Rules and Regulations from time to time. No Officer is empowered, except in emergency, to suspend the exercise of or to withdraw the powers to his subordinates to whom powers have been delegated. Wherever monetary limit on delegations "up to" is specified, it means the powers delegated are up to and inclusive of that monetary limit. All Powers specified herein shall be exercised subject to the procedures/conditions/manner specified in the Codal Provisions and other instructions issued from time to time. The delegations of Powers to various tiers of administration are limited to their administrative jurisdiction.

J&K Financial Code is a compendium of general provisions to be followed by all officers of Government of Jammu & Kashmir while dealing with matters of a financial nature. Having completed a work of some magnitude. I venture to hope that the finished product will prove itself upto deserving appreciation of both the Bench and the Bar. It is expected that J&K Financial Code will provide greater flexibility to officers in transacting Government business while ensuring accountability commensurate with responsibility at different levels of Government. The Book contains two additional topics on recording of 'Date of Birth' and 'Purchase of Stocks/Stores' with up to date case laws.

This handbook will facilitate all the functionaries of Government of Jammu and Kashmir to improve their awareness of financial accountability and ensure compliance with rules and procedures.

February 9, 2019

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Advocate

Amendments Made by:-

1. SRO 323 of 1956
2. SRO 297 of 1964
3. SRO 425 of 1964
4. SRO 24 of 1965
5. SRO 85 of 1965
6. SRO 139 of 1965
7. SRO 172 of 1965
8. SRO 181 of 1965
9. SRO 237 of 1965
10. SRO 242 of 1965
11. SRO 243 of 1965
12. SRO 273 of 1965
13. SRO 289 of 1965
14. SRO 374 of 1965
15. SRO 483 of 1965
16. SRO 518 of 1965
17. SRO 519 of 1965
18. SRO 522 of 1965
19. SRO 523 of 1965
20. SRO 524 of 1965
21. SRO 527 of 1965
22. SRO 11 of 1966
23. SRO 91 of 1966
24. SRO 99 of 1966
25. SRO 100 of 1966
26. SRO 139 of 1966
27. SRO 162 of 1966
28. SRO 238 of 1966
29. SRO 388 of 1966
30. SRO 422 of 1966
31. SRO 452 of 1966
32. SRO 10 of 1967
33. SRO 67 of 1967
34. SRO 96 of 1967
35. SRO 191 of 1967
36. SRO 192 of 1967
37. SRO 342 of 1967
38. SRO 351 of 1967
39. SRO 352 of 1967
40. SRO 408 of 1967
41. SRO 437 of 1967
42. SRO 26 of 1968
43. SRO 154 of 1968
44. SRO 241 of 1968
45. SRO 370 of 1968

46. SRO 482 of 1968
47. SRO 133 of 1969
48. SRO 318 of 1969
49. SRO 408 of 1969
50. SRO 445 of 1969
51. SRO 476 of 1969
52. SRO 662 of 1969
53. SRO 10 of 1970
54. SRO 56 of 1970
55. SRO 166 of 1970
56. SRO 233 of 1970
57. SRO 235 of 1970
58. SRO 236 of 1970
59. SRO 573 of 1970
60. SRO 574 of 1970
61. SRO 56 of 1971
62. SRO 61 of 1971
63. SRO 74 of 1971
64. SRO 75 of 1971
65. SRO 122 of 1971
66. SRO 158 of 1971
67. SRO 159 of 1971
68. SRO 178 of 1971
69. SRO 192 of 1971
70. SRO 230 of 1971
71. SRO 359 of 1971
72. SRO 439 of 1971
73. SRO 455 of 1971
74. SRO 30 of 1972
75. SRO 262 of 1972
76. SRO 268 of 1972
77. SRO 444 of 1972
78. SRO 483 of 1972
79. SRO 500 of 1972
80. SRO 581 of 1972
81. SRO 614 of 1972
82. SRO 617 of 1972
83. SRO 491 of 1973
84. SRO 585 of 1973
85. SRO 137 of 1974
86. SRO 150 of 1974
87. SRO 192 of 1974
88. SRO 251 of 1974
89. SRO 298 of 1974
90. SRO 385 of 1974
91. SRO 537 of 1974

92. SRO 36 of 1975
93. SRO 99 of 1975
94. SRO 339 of 1975
95. SRO 17 of 1976
96. SRO 686 of 1976
97. SRO 761 of 1976
98. SRO 798 of 1976
99. SRO 140 of 1977
100. SRO 219 of 1977
101. SRO 278 of 1977
102. SRO 294 of 1977
103. SRO 341 of 1977
104. SRO 605 of 1977
105. SRO 101 of 1978
106. SRO 112 of 1978
107. SRO 141 of 1978
108. SRO 143 of 1978
109. SRO 144 of 1978
110. SRO 356 of 1978
111. SRO 468 of 1978
112. SRO 370 of 1979
113. SRO 406 of 1979
114. SRO 470 of 1979
115. SRO 471 of 1979
116. SRO 536 of 1979
117. SRO 25 of 1980
118. SRO 52 of 1980
119. SRO 257 of 1980
120. SRO 262 of 1980
121. SRO 302 of 1980
122. SRO 303 of 1980
123. SRO 391 of 1980
124. SRO 392 of 1980
125. SRO 521 of 1980
126. SRO 522 of 1980
127. SRO 523 of 1980
128. SRO 525 of 1980
129. SRO 652 of 1980
130. SRO 31 of 1981
131. SRO 81 of 1981
132. SRO 90 of 1981
133. SRO 104 of 1981
134. SRO 122 of 1981
135. SRO 192 of 1981
136. SRO 249 of 1981
137. SRO 266 of 1981

138. SRO 325 of 1981
139. SRO 326 of 1981
140. SRO 358 of 1981
141. SRO 368 of 1981
142. SRO 369 of 1981
143. SRO 398 of 1981
144. SRO 399 of 1981
145. SRO 421 of 1981
146. SRO 484 of 1981
147. SRO 524 of 1981
148. Corrigendum No. A/44 (80)-1193 of 1981
149. SRO 25 of 1982
150. SRO 169 of 1982
151. SRO 170 of 1982
152. SRO 298 of 1982
153. SRO 331 of 1982
154. SRO 332 of 1982
155. SRO 410 of 1982
156. SRO 438 of 1982
157. SRO 885 of 1982
158. SRO 65 of 1983
159. SRO 33 of 1984
160. SRO 72 of 1984
161. SRO 95 of 1984
162. SRO 213 of 1984
163. SRO 227 of 1984
164. SRO 344 of 1984
165. SRO 400 of 1984
166. SRO 81 of 1985
167. SRO 86 of 1985
168. SRO 91 of 1985
169. SRO 187 of 1985
170. SRO 196 of 1985
171. SRO 310 of 1985
172. SRO 411 of 1985
173. SRO 5 of 1986
174. SRO 48 of 1986
175. SRO 261 of 1986
176. SRO 282 of 1986
177. SRO 295 of 1986
178. SRO 357 of 1986
179. SRO 548 of 1986
180. SRO 671 of 1986
181. SRO 44 of 1987
182. SRO 61 of 1987
183. SRO 290 of 1987

184. SRO 555 of 1987
185. SRO 556 of 1987
186. SRO 198 of 1988
187. SRO 199 of 1988
188. SRO 324 of 1988
189. SRO 368 of 1988
190. SRO 404 of 1988
191. SRO 78 of 1989
192. SRO 321 of 1989
193. SRO 69 of 1990
194. SRO 166 of 1990
195. SRO 183 of 1990
196. SRO 224 of 1990
197. Corrigendum No. A/6 (62) 403 of 1990
198. SRO 222 of 1991
199. SRO 65 of 1992
200. Corrigendum No. A/92 (66) 358 of 1993
201. SRO 275 of 1995
202. SRO 311 of 1995
203. SRO 313 of 1995
204. SRO 282 of 1996
205. SRO 306 of 1996
206. SRO 268 of 1997
207. SRO 317 of 1997
208. SRO 392 of 1997
209. SRO 103 of 1998
210. SRO 23 of 1999
211. SRO 54 of 1999
212. SRO 235 of 1999
213. SRO 493 of 1999
214. SRO 266 of 2002
215. SRO 31 of 2004
216. SRO 209 of 2006
217. SRO 3 of 2007
218. SRO 422 of 2008
219. SRO 192 of 2009
220. SRO 231 of 2010
221. SRO 427 of 2010
222. SRO 341 of 2013
223. SRO 423 of 2013
224. SRO 424 of 2014
225. SRO 68 of 2017
226. SRO 107 of 2017
227. SRO 139 of 2018
228. SRO 509 of 2018
229. SRO 22 of 2019