

## PREFACE

Drawing and Disbursing Officers in the UT of J&K are primarily entrusted with , *inter alia* ,the financial administration of the State Govt. Post 2019, there were several changes in the public financial management in the UT- the most important being adoption of General Financial Rules,2017, the guidelines for Execution of works, purchase of goods, employment of consultants, LTC, J&K CCA Rules, J&K Conduct Rules. In order to familiarise DDOs with the changed scenario of various rules and regulations in a compendium form so that they have in hand a comprehensive book containing all the rules to be applicable to the UT administrations. Some DDOs may be familiar with the changes, but a large number may need an authentic reference book to various rules. This handbook is, therefore, a precise compendium. In order to facilitate judicious decision making, this guidance note would prove to be an asset as a reference to DDOs and their support staff.

I am hopeful this guidance note will help the DDOs in discharge of their financial management issues.

Virender Wangnoo  
AIPAI,SAS(Coml.)  
(Formerly from Indian Audit & Accounts Department)