

## PREFACE

Drawing and Disbursing Officers in the J&K State are primarily entrusted with the financial administration of the State Govt. The Govt. has issued detailed instructions to be followed by DDOs including the Cheque Drawing DDOs which are scattered at various places in the Budget Manual, Financial Code, Treasury Code, PW Account Code, Forest Code, Delegation of Financial Powers & J&K CSRs etc. During field interactions we found access to these codes and rules in majority of the offices across the State was limited which sometimes resulted into non-appreciation of essence of rules and enhanced reliance of DDOs on their support staff. State Government is keen to ensure propriety, regularity and timeliness of fund utilisation in fine tune with the mandate of legislative compliance. Our experience shows that while the prescribed norms may be conceptually strong but in actual implementation these may be weak or despite codes and rules providing all guidance, sometimes there is a gap in actual practice due to a lack of awareness. In order, therefore, to raise the awareness and also provide the DDOs, who are mostly generalists and required to have adequate knowledge of accounting also, with a familiarisation with various accounting rules and orders issued by the State Government, this handbook is expected to provide them, their support staff, internal and external auditors with an opportunity to easily understand all vital components Subjects like Public Financial Module being followed in the State including regulating allocation, drawals and disbursement and an integrated approach to treasury management, best practices in entering into contracts, robust inventory management and record keeping etc. make this handbook a very special tool.

It is hoped this handbook would provide an important link between the public financial management philosophy and service delivery and provide an easy to understand guidance to the DDOs for an informed decision making.

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I dedicate this effort to my grand children six months old Amber & three year old Shivansh.

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[Formerly from Indian Audit & Accounts Deptt.]