



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

Subject: Implementation/Operationalization of the e-Sanction Module and the Re-appropriation & Surrender Module in JK BEAMS (Budget Estimation, Allocation & Monitoring System) across Jammu and Kashmir.

Reference: SASCI Guidelines for 2026-27 issued by the Ministry of Finance, Government of India, Part-IV (Strengthening of Public Finance IT Infrastructure in States).

Government Order No. 310 - F of 2026

Dated: 07.10.2026

Sanction is hereby accorded to the implementation of the e- Sanction Module (for online preparation, processing, approval and issuance of Administrative and Financial Sanctions through the prescribed authority hierarchy) and the Re-appropriation & Surrender Module (for enabling online submission and approval of re-appropriation and surrender proposals for timely adjustment and optimal utilization of budget provisions in accordance with financial rules and delegated powers) in JK BEAMS across all Administrative Departments, Controlling Officers, Heads of Departments, Drawing and Disbursing Offices (DDOs) and other concerned authorities of Jammu & Kashmir. Both modules have been developed and technically completed in JK BEAMS.

Sanction is also accorded for processing of Administrative, Financial Sanctions and fund re-appropriation and surrender cases in the following order and manner from the date of roll-out:

- (i) All concerned Departments/Authorities shall prepare, process, approve and issue Administrative and Financial Sanctions covered under the e-Sanction Module through the prescribed digital workflow in JK BEAMS, in accordance with the prescribed authority hierarchy.
- (ii) The Sanctions so issued shall be digitally signed (e-sign) by the competent authority in the e-sanction Module.
- (iii) All concerned Departments/Authorities shall submit, process, examine and approve re-appropriation and surrender proposals covered under the Re-appropriation & Surrender Module through the prescribed digital workflow in JK BEAMS, strictly as per the applicable financial rules and delegated powers.
- (iv) Anticipated savings shall be surrendered and funds reallocated through the Re-appropriation & Surrender Module in a timely manner.

(v) The status of sanctions and of re-appropriation and surrender proposals shall be made visible online to the concerned authorities and digital records of all such cases shall be maintained in the Modules for monitoring and for verification and audit purposes.

The Finance Department (Budget Division) shall provide technical support for the roll-out of the Re-appropriation & Surrender Module and e-Sanction module, so as to reduce dependence on physical files and manual processing and to provide a proper digital workflow and audit trail.

By order of the Government of Jammu & Kashmir.

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

No. FD-BDGT0D-8/2/2024-O/o PMU (7423566)

Dated: 07.10.2026

Copy to the:

1. Ld. Advocate General, The High Court of Jammu & Kashmir and Ladakh.
2. All Financial Commissioners (Additional Chief Secretaries).
3. Additional Chief Secretary to the Hon'ble Chief Minister.
4. Director General of Police, Jammu & Kashmir.
5. Principal Accountant General, (A&E), J&K.
6. All Principal Secretaries to Government.
7. Principal Secretary to Hon'ble Lieutenant Governor.
8. Joint Secretary (J&K), Ministry of Home Affairs, Government of India.
9. Chief Electoral Officer, Jammu & Kashmir.
10. All Commissioners /Secretaries to Government.
11. Principal Resident Commissioner, 5-Prithvi Raj, New Delhi.
12. Divisional Commissioner Jammu/Kashmir.
13. Chairperson, J&K Special Tribunal.
14. SIO, NIC, J&K.
15. Principal Secretary to Chief Justice, The High Court of Jammu & Kashmir and Ladakh.
16. Registrar General, The High Court of Jammu & Kashmir and Ladakh.
17. Director, Anti-Corruption Bureau, J&K.
18. Director General, Accounts & Treasuries/Resources/Funds Organization/Audit and Inspections/Local Fund Audit & Pensions, J&K/Budget Division.
19. Director Information, J&K.
20. All District Development Commissioners.
21. All Heads of Departments/Managing Directors/Chief Executives of State PSUs/Autonomous Bodies/ Societies.
22. Secretary, J&K Public Service Commission.
23. Secretary, J&K Legislative Assembly.
24. Director, Accounts & Treasuries, Jammu/Kashmir.



25. Principal/Director Finance, Accountancy Training Institute, Srinagar/Northern Zonal Accountancy Training Institute, Jammu.
26. All Director(s) Finance/Financial Advisors & CAOs.
27. OSD/Private Secretary to the Hon'ble Chief Minister, of J&K.
28. All Treasury Officers.
29. All Accounts Officers concerned.
30. Private Secretary to the Chief Secretary.
31. Private Secretary to all the Hon'ble Ministers.
32. Private Secretary to Advisor to the Hon'ble Chief Minister, of J&K.
33. Private Secretary to Deputy Chief Minister, J&K.
34. Private Secretary to the Additional Chief Secretary (ACS), Finance Department.
35. I/C website, Finance Department (www.jakfinance.nic.in).
36. I/C website, GAD (www.jkgad.nic.in).
37. Government Order File (W2scs).


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Finance Department.