

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT.

Subject:- Dispensing of the practice of payment on Hand Receipts by the Public Works Divisions.

Government Order No. 219 – F of 2011
Dated : 29 .08.2011.

1. The Principal Accountant General , J&K Srinagar has pointed out in the review meeting of Directors (s) Finance / FA&CAOs chaired by the Hon'ble Minister for Finance and Ladakh Affairs on 19.07.2011 **that due to the practice of payment on Hand Receipts made by the Engineering Divisions the figures of OB items other than Red DC has reached at an alarming position.** The Director , Audit & Inspections has also informed that in their Audit Reports it has been pin pointed that huge payments are being made by the divisions on Hand Receipts without justifying reasons.

2. A serious view was taken for ignoring the essence behind using Hand receipt form to exercise economy in Government expenditure and apply safeguards for creation of future liability. A labour engaged due to canal breach temporarily paid on muster roll may claim for daily wagers status entitled for regularisation, but using Hand Receipt form for his payment for the days less than a month of his engagement will result into exercising of economy as well as safeguarding Government exchequer against additional burden.

3. But it has been observed with serious concern that the Hand Receipt form is being used for making lump sump payments to contractors, mates and suppliers with the intention to hide the measurement details of work done or supplies made. An undue advantage is taken not to support these payments with actual information about measurements, quantities, rates, labourers, site plan, tenders and agreements in utter violation of rules and regulations obligatory to be followed while making such payments.

4. As such, attention of the departments viz. Public Works Department , PHE /Irrigation & Flood Control, Power Development Department and other working divisions is invited to the broad provisions of para 206-212 of J&K Public Works Account Code which clearly specifies the procedure for making payments in favour of the contractors for execution of various works & supplies / services on prescribed forms.

5. **In order to curb such practices measures are urgently required to be taken for observing transparency while making such payments. As such, it is hereby ordered as under :-**

i) **That the use of Form 28 shall not be used for the payments to contractors , mates and suppliers where prescribed forms are to be used and supported with Work register, Measurement Register, Allotment, Agreement, Material at Site on account of final payment with penalty schedules forms.**

ii) **The use of hand receipt forms is restricted to petty**

For instance a Sweeper engaged for one or two hours daily in an office is paid sweeping charges (not wages) some hundreds of Rupees per month on a hand receipt.

A labourer engaged temporarily for some days to act as night-watchman during fire incident, flood protection canal breach or such other emergent nature of work is paid in hundreds only as watch and ward charges on hand receipt.

6. The orders/ instructions, as above, are required to be followed by all the working divisions in letter and spirit. Any deviation / lapse, on this score, the defaulting Executive Engineers / cheque drawing authorities shall be held personally responsible.

By order of the Government of Jammu and Kashmir.

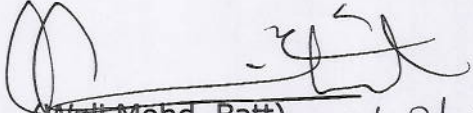
Sd/-
(Sudhanshu Pandey)
Commissioner / Secretary to Government
Finance Department.

NO: DGAT/PS/DR/670

Dated : 29.08.2011.

Copy to the :-

1. Principal Accountant General, J&K Srinagar/ Jammu.
2. Commissioner / Secretary to Government, Public Works Department/ PHE Irrigation and Flood Control Department.
3. All Director (s) Finance / FA&CAOs for information.
4. Joint Director, Accounts & Treasuries , Kashmir/ Jammu.
5. Special Assistant to Hon'ble Minister for Finance and Ladakh Affairs for information of the Hon'ble Minister.
6. All Treasury officers
7. Government order file (W 2scs).


(Wali Mohd. Batt)
Director General
Accounts & Treasuries
Finance Department. 29/08/11