



**GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT.**

Subject: Dispensing with the 'Cheque System' and extension of the 'Civil Accounting System' to the Public Works, PHE, Irrigation & Flood Control, Power Development and Forest Divisions / other cheque drawing units in J&K State.

Reference: Cabinet Decision No. 222/34/2012 dated 06.12.2012.

**Government Order No. 264 -F of 2012  
Dated : 21 .12.2012.**

Sanction is accorded to dispensing with the 'Cheque System' and switching over to the 'Civil Accounting System' in the Public Works, PHE, Irrigation & Flood Control, Power Development, Forest Divisions and other cheque drawing units in J&K State w.e.f. **01.04.2013**, for which the following procedure shall be adopted:-

- i) The switching over shall start with the maintenance of a civil cash book. The civil cash book shall, initially, have opening balances as per the PWD cash book and the details of temporary advances etc, outstanding, shall be posted therein for record and future adjustment. A copy of these details shall be made available to the Accountant General (A&E), J&K and the concerned Treasury Officer;
- ii) The cheque drawing authorities shall close and surrender the unused treasury cheque books to the concerned Treasury Officers, who, in turn, would return them back to the issuing authority, i.e. Accountant General (A&E), J&K for disposal under rules;
- iii) Drawing and Disbursing powers shall have to be delegated to various cheque drawing authorities, enabling them to operate upon various Major Heads of Account, as required under rules, after the approval of the Administrative Department concerned with the concurrence of the Director (Finance)/ FA&CAO of the Department ;
- iv) Salaries, Contingent, T.E. , OE and other administrative charges shall be drawn on the prescribed forms i.e. FC-

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- 19, FC -25, FC- 28 etc. However, payments for works shall continue to be prepared on Form 24 , 25 , 26 & 27 of the J&K Public Works Account Code and drawn on F.C-Form 25 (WDC bill). These bills shall be payable at the respective treasuries and accounted for as per the rules in the civil system for payments by the Divisional Officer;
- v) Sanction to the grant of Permanent Advances to the Public Works / Forest/ PHE / Power Development/I&FC Divisions and other such units, as a substitute for cash imprest, for meeting the expenditure on account of the execution of works of an emergent nature in the field, shall be accorded by the Finance Department on the recommendations of the concerned Administrative Departments. The concerned DDO shall, however, ensure the recoupment of the Permanent Advance within the shortest possible time;
- vi) The requisite stock items shall continue to be procured from the respective central stores/ procurement divisions till further orders and payments on account of the procurement of stores shall be debited to the final head of account in the Divisions / other such units. However, the present system of procurement of materials in the Stores Procurement Department of PWD, by debiting to Stock Suspense, shall continue;
- vii) The Divisional Officers in Public Works / Forest / Power Development / PHE /I&FC Divisions and other such Units will continue to keep the records of contractors' deposits, service tax and all other taxes, as heretofore. The balances of contractors' deposits, deposit contribution works as on the date of abolition of the cheque system, shall be got reconciled with the Accountant General's office and then transferred to the Deposit Head : 8443 - Civil Deposits at the respective treasuries. However, detailed ledgers would continue to be maintained by the Executive Engineers , Divisional Forest Officers and other DDOs for subsequent receipts and payments through bills. The drawal of deposits from the treasury can be made by the Divisions on the prescribed bill form i.e. Form-34;
- viii) The Government of J&K shall, in due course of time, introduce a system of allotment/ fixation of contracts for works on turn key basis, where under the agency/ contractor shall be responsible for arranging all the key construction materials, required in the execution of the

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- contract. The departmental engineers/ work executing offices shall be responsible for ensuring the quality of materials used in the execution of the work, strictly as per the specifications, after applying proper checks;
- ix) The passed vouchers shall be drawn through a WDC bill from the treasury and these shall be attached with the bill. A copy of the vouchers (including muster rolls) shall also be maintained at the divisional level. Once the amount is drawn from the treasury and handed over to the in-charge of a Sub Division, an entry thereof shall be made in the temporary advance register (to be prescribed in consultation with the Works Departments) to watch the return of paid vouchers with payees receipts. In the existing accounting system, Muster Rolls are not sent to the Accountant General, but, in the revised system, these shall go to the Accountant General through the Treasury Officer with the W.D.C. bill and a duplicate (photostat) copy, duly attested by the divisional / other such authorised officer, shall be retained for payment;
- x) The funds under Deposit Contribution Works shall be deposited and credited to the Deposit Head : 8443-Civil Deposits in the concerned treasury and the divisional / other such authorised officer shall operate upon these funds in due course of time and the flow of expenditure against each such work shall be watched both at the Divisional / other works executing unit and at the respective Treasury level;
- xi) The Public Works / Forest / PHE / I&FC /Power Development Divisions and other works executing units shall continue to render accounts to the Accountant General (A&E) in respect of the existing Public Account transactions, such as, Temporary Advances, Imprest, Misc. PW Advances and Stock Suspense, which will be cleared during a month and shall also incorporate, in a separate statement, the head of account-wise drawals from the treasuries, so that the accounts rendered by the treasuries, are tallied with the statement furnished by the Division. Simultaneously, the account rendering process through the treasuries, as existing for treasury transactions, shall also be followed;
- xii) The Forest Divisions shall also clear the outstanding balances under 8550- Civil Advances ; 101 - Forest Advances , 8782- Cash remittances ; 103 Forest

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Remittances and other heads of account under Part III – Public Account and render accounts to the Accountant General (A&E) till the balances are brought to a 'nil'. The Divisions shall be supposed to obtain, if need be, balances 'outstanding in respect of each Division, from the Accountant General (A&E), so that the balances are reconciled and cleared;

xiii) Work Abstract Registers, Contractors' Ledgers, Measurement Books and all other relevant records, maintained in the Divisions, shall continue to be maintained as per the provisions of the J&K Public works/ Forest Account Codes".

2. For any procedure, relating to the 'Civil Accounting System' that may not have been spelt out in the foregoing, the procedure generally applicable in the 'Civil Accounting System' shall be followed.

3. The Works / Forest Divisions and other works executing units are advised to utilise the intervening period upto 31.03.2013 for gearing up fully for the change over to the 'Civil Accounting System' w.e.f. 01.04.2013 so that any switching over impediments / issues that may emerge are all sorted out in good time.

By order of the Government of Jammu & Kashmir.

Sd/-  
(Iqbal Khandey)  
Financial Commissioner,  
Finance.

NO: DGAT/PS/DR/ 967

Dated : 21.12.2012.

Copy to the :-

1. All Administrative Secretaries to the Government.
2. Principal Resident Commissioner, Government of J&K, New Delhi.
3. Principal Chief Conservator of Forest, J&K.
4. Principal Accountant General (Audit), J&K Jammu.
5. Accountant General, (A&E) J&K, Jammu.
6. Chairman / Chief Executive, J&K Bank, Corporate Headquarters, Srinagar.
7. Divisional Commissioner Kashmir /Jammu.
8. Director / Ex-officio Secretary to Government SKIMS, Soura Srinagar.
9. All Chief Engineers.
10. All Head of Departments.
11. Director, Information Department for according wide publicity to the Government Order.
12. Director Resources & Institutional Finances / Codes / Budget, Finance Department.

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13. Director, J&K Funds Organisation.
14. Director, Audit & Inspections, Finance Department.
15. Director, Local Fund Audit & Pensions, Finance Department.
16. Joint Director, Accounts & Treasuries Kashmir/ Jammu.
17. All Directors Finance / Financial Advisors & Chief Accounts officers.
18. Deputy Director (Resources)/ CAO, Finance Department.
19. OSD to Minister for Finance & Ladakh Affairs for information of the Hon'ble Minister.
20. PPS to Financial Commissioner, Finance for kind information of the Financial Commissioner.
21. All Accounts Officers working in the provincial offices of Kashmir/Jammu.
22. All Treasury officers.
23. Government order file ( w 2scs).

  
(Ravi Magotra)  
Director General,  
Accounts & Treasuries,  
Finance Department.

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