

Government of Jammu & Kashmir
Finance Department, (Codes Division)
Civil Secretariat, Jammu/Srinagar

Subject: Modalities to be followed for processing of Past Liabilities in respect of works.

CIRCULAR

1. GFR-2017 has laid down clear procedure for execution of works under Rule 136(1), which includes:
 - i) Accord of Administrative Approval.
 - ii) Accord of Technical Sanction.
 - iii) Provision of funds.
 - iv) Invitation of tenders.
 - v) Issuance of works orders.
2. In terms of Rule 136(2), when it becomes necessary to carry out a work or incur liability under circumstances when the provisions set out in the Rule 136(1) cannot be complied with, the concerned executive officer may do so in his own judgement and responsibility. Simultaneously, he should initiate action to obtain approval from the competent authority.
3. It has been brought into the notice of Finance Department that in some cases the codal formalities as enumerated at para (1) above have not been observed by the implementing agencies, with the result the bills relating to such works have not been cleared by the treasuries.
4. In this context, it is hereby advised that following guidelines shall be followed by the departments while processing the old liabilities:
 - I. Administrative Approval has been obtained from the appropriate authority in each case;
 - II. Technical sanction has been obtained from the competent authority;
 - III. Tenders have been invited;
 - IV. Work orders have been issued;
 - V. Work has been completed within the completion schedule;
 - VI. Physical verification of the work has been conducted;

- VII. Payment is to be made as per terms of the contract;
 - VIII. Recovery of mandatory taxes and duties is done as per extent statutory provisions and instructions and as per the terms of contract agreement;
 - IX. Payment for the extra/substituted items is made only after due approval by the competent authority; and
 - X. Photographs with GPS coordinates are furnished.
5. All the Departments are accordingly advised to get the past liabilities relating to works, which are not otherwise debarred under any law/rule (not older than 3 years), which meet the above criteria, incorporated in the current year plan (2021-22) which is under formulation, for ensuring provision of funds for such works. Claims pertaining to the periods of more than 03 years shall need specific concurrence of Finance Department.
6. Where the codal formalities as per Rule 136(1) of GFR-2017 have not been completed in respect of tendering, the departments may seek the approval of the competent authority under Rule 136(2) of GFR-2017 after completing rest of the pre requisite laid out in Para (4). The Competent Authority for the purpose shall be Administrative Department for works related to UT Plan and District Development Commissioner concerned for the works pertaining to District Plan. In all such cases, executive officer concerned shall submit a certificate regarding his satisfaction relating to procedure followed for execution of work, quality of execution and reasonability of cost and submit the matter to the concerned Administrative Department which shall decide the matter in consultation with Director(s)/FA/CAOs in respect of works pertaining to UT Plan and Deputy Commissioner(s) concerned who will decide the matter in consultation with CPO (Chief Planning Officer) and AO (Account Officer) in respect of components in District Plan. Payment of these liabilities will have to be reflected in the UT/District Plan for the purpose. No separate funds shall be provided for the purpose. In case of Corporations, similar procedure shall be adopted and approval of the Board shall be obtained.
7. Where the cases of flouting of norms by the field officers come into the

notice of the Departments, appropriate action under rules shall be initiated against such officers.

Sd/-
(Dr. Arun Kumar Mehta), IAS,
Financial Commissioner,
Finance Department.

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Copy to the:-

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2. All Financial Commissioners.
3. Principal Accountant General J&K Srinagar/Jammu.
4. All Principal Secretaries to Government.
5. Principal Secretary to the Hon'ble Lieutenant Governor.
6. Principal Resident Commissioner, 5-Prithvi Raj Road New Delhi.
7. Joint Secretary (J&K) Ministry of Home Affairs, Government of India.
8. All Commissioner/ Secretaries to Government.
9. Chief Electoral Officer, J&K.
10. Divisional Commissioner Jammu/Kashmir.
11. Chairperson, J&K Special Tribunal.
12. Registrar General, J&K High Court, Jammu/Srinagar.
13. Director, Anti Corruption Bureau, J&K.
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15. Director General, Budget Division, J&K.
16. Director General, Accounts and Treasuries.
17. Director General, J&K Funds Organization.
18. Director General, Local Fund Audit & Pensions, J&K.
19. Director Information, J&K.
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21. Secretary, J&K Public Service Commission.
22. All District Development Commissioners.
23. Secretary, J&K Legislative Assembly/ Legislative Council.
24. Director/Principal, Northern Zonal Accountancy Training Institute, Jammu.
25. Principal Accountancy Training School Srinagar.
26. Director, Accounts & Treasuries Jammu/Kashmir.
27. All Directors of Finance/Financial Advisors & CAOs.
28. Joint Director, J&K Funds Organization Jammu/ Srinagar.
29. General Manager, Government Press, Jammu/ Srinagar for publication in Government Gazette.
30. Private Secretary to Hon'ble Advisors (F)/(B)/(BK), to the Lieutenant Governor.
31. Private Secretary to Chief Secretary.
32. Private Secretary to Financial Commissioner, Finance Department.
33. All Treasury Officers.
34. I/C website, FD (www.jakfinance.nic.in).
35. I/C website, GAD (www.jkgad.nic.in).
36. Government Order File (W2scs).

S.L. Pandita

Director General (Codes),
Finance Department.