

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
(www.jkdat.jk.gov)

Subject: - Submission of invoices for materials procured in execution of works contracts- Instructions to Drawing & Disbursing Officers (DDOs).

CIRCULAR

It has come to the notice of the Government that in certain cases, works Contractors while executing works involving supply of goods and/or services, procure raw materials and other consumables required for execution of such contracts in a manner not in consonance with the scope and specifications as per BOQ of the work allotted. Instances have also been reported where such procurements are made without proper documentation or through undisclosed channels, thereby resulting in non-compliance with the statutory provisions and loss of revenue to the Government exchequer.

In order to ensure transparency, financial discipline and strict adherence to statutory provisions including those under the Goods and Services Tax laws, it is hereby impressed upon all Drawing and Disbursing Officers (DDOs) that at the time of processing and releasing payments in respect of works contracts:-

1. **Mandatorily obtain** copies of valid tax invoices and relevant documents at the time of processing of Bills for payments, ensuring lawful purchase of good/services utilized in the execution of the concerned works contracts.
2. **Ensure conformity** of the procured materials/services with the scope, specifications and terms of the contract awarded.
3. **Ensure compliance** with respect to invoicing under the GST laws, including proper reflection of GSTIN, tax charged and other necessary particulars of the invoices of the supplier, invoice number and date, description of goods/services, taxable value, applicable rate of tax, and tax amount.
4. Copies of such invoices are duly verified and retained on record along with the contractor's bill for audit and verification purposes.

No payment shall be released unless the above requirements are duly complied with. These instructions shall take immediate effect and shall be complied with in letter and spirit by all the concerned.

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

No: - DGAT/PS/DR/7865508/86

Dated: 06.03.2026

Copy for information to the:-

1. All Administrative Secretaries to the Government.
2. All Heads of Departments/ Controlling Officers.
3. All Treasury Officers for compliance.
4. All Drawing and Disbursing officers for compliance.
5. I/C Website www.jkdat.jk.gov.in


Director General,
Accounts & Treasuries,
Finance Department.