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लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

आज़ादी का अमृत महोत्सव

No. WAC-I/Circular/Part-II/ **Date: 20.11.2026**

Circular- 366

Subject: Strengthening of Internal Controls in Scrutiny and Processing of R.A. Bills, Hand Receipts and Related Payment Documents.

It has been observed during the scrutiny of Part-II of the Monthly Accounts, (Running Account (R.A.) Bills, Hand Receipts and other payment documents) in various Divisions that certain procedural deficiencies and lapses are recurring. Such deficiencies not only attract adverse audit observations but also expose the administration to financial risk and regulatory non-compliance.

The following irregularities have been noticed repeatedly:

1. Overwriting in R.A. Bills without proper attestation/authentication.
2. Improper arrangement and incomplete filling of Part-IV of R.A. Bills.
3. Processing of payments through Hand Receipts not prepared in the prescribed form.
4. Non-submission of Schedule Dockets along with bills.
5. Non-deduction of Insurance Premium wherever recoverable under the terms of contract.
6. Irregular retention and accounting of Building and Other Construction Workers' Welfare Cess.
7. Non-submission of SCADA reports, wherever required under contract provisions, resulting in recoveries and delay in settlement of bills.
8. Release of final payment before completion of work and fulfilment of contractual obligations, resulting in avoidable financial implications.
9. Short recovery of applicable CGST/SGST from contractors' bills.
10. Submission of incomplete R.A. Bills lacking prescribed schedules, certificates and supporting records.
11. Submission of incomplete Hand Receipts without requisite supporting documentation.

In order to ensure financial propriety, regulatory compliance and uniformity in bill processing, all Senior Divisional Accounts Officers, Divisional Accounts Officers and Divisional Accountants are hereby directed to exercise due diligence and ensure that:

a) R.A. Bills and Hand Receipts are prepared strictly in the prescribed format and completed in all respects before submission.

b) All mandatory schedules, dockets, certificates, measurements, reports and supporting documents are invariably attached with the bills.

c) Statutory recoveries such as CGST, SGST, Labour Welfare Cess, Insurance Premium and any other recoveries stipulated under the contract are correctly assessed and effected before passing the bills.

d) No bill containing unauthenticated overwriting, corrections or alterations is admitted for payment.

e) SCADA reports and all other contractually required reports/certificates are obtained and verified before processing of payment.

f) Final bills are processed only after ensuring completion of work in accordance with the approved scope, fulfilment of all contractual conditions and submission of all completion documents.

g) All bills are subjected to thorough pre-check to eliminate omissions, defects and irregularities before presentation for payment.

The Divisional Accounts Officers shall personally monitor compliance with the above instructions and ensure that bills with deficiencies are returned to the concerned executive authorities for rectification before payment.

Any lapse resulting in audit objections, avoidable recoveries, excess payments, revenue loss or financial irregularity shall be viewed seriously and responsibility shall be fixed on the officials concerned.

All concerned shall acknowledge receipt of this circular and ensure its strict compliance.

This issues with the approval of the Competent Authority.

Sr. Accounts Officer/WAC-I