



Government of Jammu and Kashmir

FINANCE DEPARTMENT FUNDS ORGANISATION

**SUPPLEMENT TO G. P. FUND MANUAL
(Part IIInd)**

ENDING MARCH 1990

ADDITION OCTOBER, 1990

INDEX

S. No.	Subject	Letters/Circular No. and date
1	2	3
1.	Transfer of balances from one District to another.	DF/57(b)/9390-9414 dated 21-1-1988
2.	Advances and withdrawals.	DF/5/10012-31 dated 15-3-1988
3.	Restrictions on Journeys.	DF/Adm/344/10308-26 dated 1-4-1988
4.	Copies of sanction orders.	DF/Cir/Vol-II/1072-78 dated 2-7-1988
5.	Over payments.	DF/Cir/Vol-II/1277-95 dated 23-7-1988
6.	Monthly Meeting of monitoring Committee of Heads of Departments	DF/T/2004-22 dated 22-9-1988
7.	Clearance of unposted items relating to transfer of officials from one District to another.	DF/Cir/2439-55 dated 24-10-1988
8.	Sanction of G. P. Fund advances	DF/T/2975-93 dated 27-12-1988
9.	Grant of G.P. Fund advances—computation of balances.	DF/229/3214-35 dated 9-1-1989
10.	Regularity and punctuality in the District Fund Offices/ surprise checks and inspection by the Assessment Units of the Department including Administrative Reforms and Inspections.	DF/Cir/3278-3309 dated 18-1-1989
11.	Duties and responsibilities of the Accounts Officers in the J&K Funds Organisation.	DF/Adm/GPF-7/3310-28 dated 18-1-1989
12.	Sanction of G. P. Fund advances by the Development Commissioners.	DF/Adm/SRO dated 29-3-1989

(ii)

1	2	3
13.	Over payments.	DF/T/57/873-79 dated 22-7-1989
14.	Consultative Committee meeting dispensing with withdrawal statements.	DF/Con/Comtt/170/ 2371-91 dated 30-11-1989
15.	Settlement of final refund cases-transfer of balances.	DF/Cir/Tech/57/ 2491-2500 dated 7-12-1989
16.	Amalgamation of G. P. Fund Class IV with superior accounts.	DF/Tech/354/2088-91 dated 18-12-1989
17.	Compulsory deductions on account of G. P. Fund/State Life Insurance Fund.	DF/Cir/Vol-II/3023-3222 dated 26-12-1989
18.	Revised allocation as on 29-1-1990.	DF/Adm/254/3667-85 dated 29-1-1990
19.	Issuance of annual G. P. Fund statements and allotment of account Nos. at 2 District at a time	DF/Tech/57/III/4189-4205 dated 13-3-1990
20.	Clearance of unpost debits/credit—Annual account statements,	DF/Tech/Cir/Vol-II/ 4301-17 dated 23-3-1990.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J & K FUNDS ORGANISATION, CANAL
ROAD, DEWANS ESTATE, JAMMU.

Subject:—Transfer of G. P. Fund balances from one District to another.

Circular.

Rule 5.124 to 5.135 of J & K Fund Manual and clause 14 of the modalities contain the detailed instructions regarding the transfer of G. P. Fund balances from one District Fund Office to another.

It has been noticed that the said rules and instructions are not being followed in letter and spirit. It is, therefore, impressed upon all the District Fund Offices to follow the rules referred to above and pay particular attention to the following points:—

1. Circular instructions should be issued to all the Drawing and Disbursing Officers of the District to send a copy of the L. P. C. along with the Memo of G. P. Fund balances (Form No. 21) to the District Fund Officer from where transferred and also to the District Fund Officer where transferred.
2. In case no such information has been supplied by the Drawing and Disbursing Officer in respect of the transferred subscriber, the said information should be called for by the new Fund Officer from the Drawing and Disbursing Officer as per G. P. Fund Form No. 19.
3. The Account Number on the transfer advice should be complete and indicate the Account Numbers of all the concerned units viz. Accountant General's Office and various District Fund Offices under whose jurisdiction the subscriber has remained from time to time.
4. Where a subscriber has been transferred more than once during a year (before the issue of his Annual Statement of Accounts). The transfer advice should indicate that the balances transferred by the previous Fund Offices have been included in the advice.
5. The Fund Officers should give a month-wise details of G. P. Fund deductions of the current year.
6. Where the issue of schedule has preceded the transfer of balance, the fact should be indicated in the transfer advice.

7. The new District Fund Office should also keep a note of the fact of issuance of schedule in respect of a particular year in his ledger while regarding the balances transferred.
8. The transferring District Fund Officer should clearly state in the advice the period up to which the interest has been calculated.
9. A stamp with the wording 'Not to be used for purposes of Temporary or Final G. P. Fund Drawals' should be put across the body of the transfer advice by the District Fund Office.
10. The transfer advice should only be issued over the signatures of Chief Accounts Officer of the concerned District and Accounts Officers of Leh and Kargil Districts for this purpose. A set of specimen signatures of the said officers should be circulated and preserved for verification at the time of acceptance of the advice.

(Sd.) K. K. GUPTA,

Director,
J & K Funds Organisation, Jammu.

No. DF/Tech/57(b)/9390-9414 dated 21-1-1988.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
CANAL ROAD, JAMMU.

Circular

Numberous G. P. Fund cases are pouring in this Directorate for the grant of G. P. Funds advance in favour of the Officers/Officials working in the Funds Organisation. It has been observed that in most of the cases drawal certificate is not recorded by the concerned Drawing & Disbursing Officers separately with the result that communication of the sanction is delayed. It is therefore impressed upon the Officers concerned to record the following certificate on each debit and credit statement sent with the cases in future:

"Certified that no special/non-refundable advance has been drawn during the period from ----- to ----- in favour of the applicant."

In the cases where such advances have been drawn those should be mentioned indicating full particulars of the temporary advance with drawal i.e. amount drawn, Tr. Vr. No. & Date of drawal, Name of Treasury, reference to sanction with date and No.

It should also be certified that no advance except those enlisted above have been drawn by the applicant.

Cases are likely to be returned for want of this certificate which may please be noted.

(Sd.) -----

Dy. Director (Central),
J&K Funds Organisation,
Jammu.

No. DF/5/10012-31 dated 15-3-1988.

GOVERNMENT OF JAMMU & KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
CANAL ROAD, JAMMU.

Circular

It has been brought to the notice of the undersigned that some officers of the Funds Organisation are drawing their T.A. claims for the journeys outside their jurisdiction from the respective Treasuries without getting the same countersigned by the competent authority. This is in contravention of the standing rules and regulations. The Deputy Director Jammu/Srinagar shall during the course of their inspections, particularly see that the officers have not undertaken journeys outside their jurisdiction without prior approval of the competent authority.

It shall be impressed upon the Chief Accounts Officers of the District Fund Offices that the grants under travel expenses are provided specifically for undertaking tours for clearance of unpost debits/credits of the ledger accounts maintained in the District Fund Offices. Therefore the tours are to be undertaken only within the district.

The visits of the officers to Divisional Headquarters on flimsy grounds not only entails heavy drain on the scanty budget provision but also makes the work of clearance of unpost debits/credits and treasury reconciliation almost impossible as the officials concerned cannot undertake journeys for want of funds. Besides the District Fund Offices also remain without effective supervision for the days spent in the journey's outside jurisdiction of the officers.

The practice shall be stopped forthwith.

In case of defaulting officers besides effecting recovery of the travel expenses, disciplinary action shall be undertaken treating it as indiscipline for failure in removal of a remedial defect in administration.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation,
Jammu.

No. DF/Adm/344/10303-26 dated 1-4-88.

4

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
OLD SECRETARIAT-SRINAGAR.

Circular No. 2 of 1988

Dated 2-7-1988.

Consequent upon taking over of the maintenance of individual ledger accounts of G. P. Fund superior from the Accountant General these accounts are being maintained on District basis in various District Fund Offices of the State. All these offices have been established at the District Headquarters and are functioning under the supervision of a Chief Accounts Officer, except in case of Leh and Kargil where these offices have been placed under an Accounts Officers respectively. Instructions have already been issued that copies of G. P. Funds sanctions shall be sent by the sanctioning authorities/Drawing and Disbursing Officers to the respective Chief Accounts Officers of the District Fund Offices of the District in which subscribers G. P. Fund Accounts are being maintained. Contrary to these instructions it has been observed that the sanctioning authorities/Drawing and Disbursing Officers do not send these sanctions to the District Fund Officers concerned but endorse a copy each to the Director Fund and the Treasury Officer concerned only. This results in unnecessary correspondence by this office which can be avoided if the right procedure is followed. Besides no audit of sanctions can be conducted, as provided under G. P. Fund Manual, by the District Fund Offices.

For maintenance of ledger accounts of G. P. Fund fresh account Nos. have been allotted to the subscribers which in each district precede with a District Code and a Departmental Code. An examination of a number of sanctions has revealed that the fresh account Nos. are not quoted in complete form and Departmental and/or District Code is omitted from being mentioned in the sanction. This will result in keeping the G. P. Fund deductions under unpost leaving the ledgers of these subscribers incomplete.

In view of the above, it is impressed upon all the G. P. Fund sanctioning authorities/Drawing and Disbursing Officers that they will strictly follow the above instructions and ensure that G. P. Fund sanctions are transmitted to respective District Fund Offices of the District concerned and in respect of both superior and Class IV employees of Kashmir Division and superior employees of Jammu Division and quote correct account Nos. with District/Departmental Code as intimated by the District Fund Offices.

Copies of the sanctions need not be sent to the Director, J&K Funds Organisation or Dy. Director Funds Jammu/Srinagar.

5

These instructions are repeated in continuation to this office Circular No. DF/Adm/Cir/Cow/1448-1618 of 19-2-1987.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation,
Srinagar.

No. DF/Cir/Vol-II/1072-78 dated, 2-7-1988.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
SRINAGAR.

Subject:—Over payment of G. P. Fund deposits to the retired subscribers caused as the result of wrong certification of the withdrawals by the Drawing and Disbursing Officers.

Circular No. 3

From time to time instructions have been issued by the Finance Department to all the Commissioner-Cum-Secretaries to Government and Heads of Departments to impress upon the Drawing and Disbursing Officers working under their jurisdiction, the desirability of remaining very careful while furnishing the final refund G. P. Fund cases after proper scrutiny of the connected accounts records, G. P. Fund sanction registers, Acquittance rolls and other pertinent records to be maintained under rules so that the debit/credit statements to be furnished with the final refund cases are properly prepared and no debit remains unreported in the statement. This is more particularly important when the final refund cases are settled after adjustment of credits/debits on the basis of Drawing and Disbursing Officer's certified statements.

The above instructions have been issued by the Finance Department consequent upon receipt of a report from the A. G. J&K that excess payments to the tune of Rs. 93348/- have been made up to 31-3-1987 owing to wrong certification of the withdrawals by the Drawing and Disbursing Officers.

While the Drawing and Disbursing Officers are required to adhere strictly to the above instructions, it is invariably important for the District Fund Officers to be vigilant in the matter and ensure that no excess payment is allowed to be made owing to wrong certification of the withdrawals by the drawing and Disbursing Officers. For this purpose they will ensure that the certificates furnished by the Drawing and Disbursing Officers are properly signed and there are no overwritings, erasures or any interpolated figures in the certified statements. No certificate which is signed for the Drawing and Disbursing Officer shall be

entertained. Photostat copies of the certificates if and when furnished should be got properly authenticated. It will be ensured that there is no discontinuation in the period of the certified statement of withdrawals, so that no debits pertaining to different periods are allowed to be omitted resulting into non-accountal of any withdrawal leading to excess payment.

It may be pointed out that there are comprehensive instructions laid down in the detailed G. P. Fund Work Manual. These shall strictly be adhered to. Every effort should be made to post 100% debits and leave no debits under unpost so that the requisition of the withdrawal statement is totally rendered non-essential. For this purpose a certificate shall invariably be furnished to the Dy. Director of the Funds Jammu/Srinagar with regard to 100% posting of debits at the close of each accounting year. Still if in some cases adjustment of withdrawals on the basis of D. D. O's certificate is found necessary the above instructions shall also be kept in view in addition to the detailed instructions contained in the G. P. Fund Manual.

Besides a copy of SRO No. 234 dated 24-4-1983 is also enclosed for ready reference, record and guidance of the District Fund Officers.

The receipt of this circular may please be acknowledged.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation,
Srinagar.

No. DF/Cir/Vol-II (A) Part-II (a) 1277-95 dated 23-7-88.

GOVERNMENT OF JAMMU AND KASHMIR,
FINANCE DEPARTMENT.

Notification

Dated Srinagar, the 24th April, 1983.

SRO-234—In exercise of the powers conferred by proviso to section 124 the Constitution of Jammu and Kashmir, the Governor is pleased to direct that in the G. P. Fund Rules contained in Appendix XVI-A of the Kashmir Service Regulations Volume II the following amendments shall be made:—

In the said rules:

the following shall be inserted as rule 7-A.

7-A. Interest chargeable on over payments.— In case a subscriber is found to have drawn from the fund an amount in excess of the amount standing at his credit on the date of the drawal, the overdrawn amount

shall be repaid by him with interest thereon, irrespective of whether the overdrawal occurred in the course of an advance or a with withdrawal or the final payment from the fund. The interest realised on the overdrawn amount shall be credited to Government account under a distinct sub-head "interest on overdrawals from Provident Fund" to be opened under the head "049-Interest Receipt-C other interest of Government other Receipts".

The following shall be inserted as rule 9-B:

9-B.—All requests for advances/withdrawals shall be closely scrutinised and in cases where overpayments occur, responsibility should be fixed and action taken against the concerned.

(Sd.) SUSHMA CHOUDHARY,

Secretary to Government,
Finance Department.

No. A/108 (61) 689 dated 24-5-1983.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J & K FUNDS ORGANISATION,
OLD SECRETARIAT, SRINAGAR.

Subject:—Monthly meeting of Monitoring Committee of Heads of Departments.

The Government have issued instructions that the working of the departments shall be reviewed in a meeting to be held monthly with the Heads of Departments by the Commissioner/Secretaries in the Administrative Departments. In this connection a series of meetings to take place with the Commissioner/Secretary Finance Department and the following decisions were taken:—

1. That monthly review meetings shall be held on 25th of each month. In the event of 25th being a holiday the meeting will be held on the previous working day.
2. With a view to review the physical and financial progress of the J & K Funds Organisation a proforma has been devised by the Administrative Department which is to be sent in advance of the meeting so that the progress achieved can be reviewed for submission of a report to the Government. Format of the proforma as devised by the Administrative Department in which the requisite data is to be furnished is enclosed. It comprises two statements for indicating physical and financial progress and progress relating to other common items.

3. Although the matter has already been brought to the notice of the respective Deputy Directors J & K Funds Organisation Jammu/Srinagar vide this Office No. DF/Adm/407/1778-79 dated 7-9-1988 yet it has been felt necessary to impress upon all the subordinate offices of this Organisation to adopt a time bound schedule for preparation of necessary data for being supplied in the prescribed proforma statements for transmission to the Administrative Department. It is accordingly impressed upon all the fund Officers to ensure that—

- (a) A separate register for consolidation of the requisite data as per the columns prescribed in the format is maintained. This work should be entrusted to one of the Assistant Accounts Officers available in the office who will record the requisite information on monthly basis and consolidate the same on quarterly basis.
- (b) The format should reach complete in all respects to the Divisional Office by 15th of the month following the last month of the quarter to which the data pertains. Since the information is to be furnished for the quarter ending June and September 1988, the requisite information may be sent on priority basis.
- (c) While filling in the statements every care will be taken to furnish the information accurately so that there are no variations in the figures already communicated for the previous quarter and the figures pertaining to the fresh quarters.
- (d) If under any clause 'NIL' progress has been registered the same shall be mentioned specifically indicating the reasons for it. A probable date by which the progress is to be achieved shall also be given in the format.

Keening the importance of this review in consideration every effort shall be made to expedite the information and in no case delay its submission beyond the scheduled date as mentioned above. It will not be out of place to mention here that the submission of the above progress report on quarterly basis has been approved by the Administrative Department only on the plea that a lot of exercise is to be made in the matter and its submission on monthly basis may be difficult. Accordingly it is impressed upon all the subordinate offices to come to the expectation of this office and submit the quarterly reports to the Divisional Office concerned with promptitude so that these are

consolidated by the Deputy Directors and submitted to Direction Office in time. These returns are in addition to the usual monthly progress reports which the subordinate offices are required to submit to the Dy. Directors in prescribed form.

(Sd.) K. K. GUPTA,

Director,
J & K Funds Organisation, Srinagar.

No. DF/Tech/2004-22 dated 22-9-1988.

QUARTERLY PROGRESS REPORT OF JAK FUNDS OR ORGANISATION FOR SUBMISSION
TO THE FINANCE DEPARTMENT FOR THE QUARTER ENDING _____ 19__

PHYSICAL PROGRESS :

I. No. of subscriber/insurant at the beginning of the quarter. At the close of quarter Increase Note :—If there is nil progress in the coverage reasons thereof may be stated briefly.

II. Application for allotment of A/c Nos./ Application Nos.

(a) Applications pending at the beginning of the quarter.

(b) New applications received during the quarter.

(c) Total a+b.

(d) Account/Application Nos. allotted during the quarter.

(e) Balance pending (c-d)

1. Returned for completion.

2. Pending for disposal-----

(1+2=e) Total :-----

10

III. Position of accounts in arrears.

(a) No of accounts in arrears at the beginning of the quarter.

(b) No. of accounts in arrears cleared during the quarter.

(c) Balance accounts fallen in arrears during the quarter (a-b)

(d) No of accounts fallen in arrears during the quarter.

(e) Total accounts in arrears at the close of the quarter (c+d)

IV. Progress of posting of accounts.

(a) Accounts received from the treasuries for the months during the quarter.

(b) Accounts for the months posted during the quarter.

V. Progress of settlement of cases.

(a) No. of cases received during the quarter.

(b) No. of cases pending at the beginning of the quarter.

Final payment cases Residual payment cases

For issuance of policies

11

- (c) Total No. of cases (a+b) pending during the quarter.
- (d) No. of cases settled during the quarter.
- (e) Balance of the cases pending with the department (c-d)

VI. Issuance of Annual Accounts Statements.

(a) Annual accounts statements issued for the year of.

(b) Annual accounts statements issued for the year give District-wise figures.

2. FINANCIAL PROGRESS

(a) At the beginning of the quarter.

(b) During the quarter.

(c) Total at the close of the quarter.

12

No. of annual accounts statements issued.

No. of subscribers

District

Remarks if any (Rupees in Lakhs)

Receipts payments Net receipts

(Sd.)

Director Funds.

13

Apart from the proforma in which physical and financial progress of the organisation is to be made available there will be an additional statement indicating the progress of other common items as listed as under. —

Statement 'B'

- Number of inspections conducted.
- If the Administrative Inspection has been conducted and if the instructions given therein for improvement of the working have been complied with.
- Disposal of Audit paras :
 - Opening balance of audit paras.
 - New Audit paras referred.
 - Audit paras replied through the Administrative Deptt.
 - Audit paras pending.
- Number of court cases pending.
- Disposal of Vigilance enquiries :
 - Cases referred to Vigilance Department with No. & Date of the reference whereunder referred.
 - Brief report of the case.
 - Cases registered by Vigilance Department.
 - Progress of the case.
 - Cases closed.
- Progress of APR's :
 - To certify that the APR's have been received from the subordinate officers and reviewed by the competent authority and those which are required to be submitted to the Administrative department have been despatched.
- D.P.C Meeting :

If seniority lists have been finalised and D.P.C meeting conducted.
- Retirement of Employees :
 - If the lists of the officials retiring within 18 months of their service have been submitted to the competent authority.

- (ii) If the pension cases of above officials have been initiated before two years of their retirement.
9. A list of proposals, cases, schemes sent to Administrative Department which are pending for want of approval/sanction with reference to No. & Date whereunder sent so as to assess the reasons for delay.

(Sd.)

Chief Accounts Officer,
District Fund Office.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION, OLD
SECRETARIAT, SRINAGAR.

Subject:— Clearance of unposted items relating to transfer of officials from one District to another.

Circular No. 4

Dated 24-10-1988.

It has come to the notice of this office that the instructions issued vide this office endorsement No. DF/96/274-93 dated 16-4-1987 regarding clearance of unpost items relating to transfer of officials from one District to another District have not been followed strictly and the subscriptions/refunds of the transferred subscribers from one District to another district are being kept under unpost for years together. It was specifically made clear vide the above referred circular that on receipt of the first credit/debit of a Government servant on his/her transfer to a new District a new account number should be allotted without waiting for transfer of balances so that these are properly ledgerised and not kept under unpost.

It is once again impressed upon all the Chief Accounts Officers/Accounts Officers of District Fund Offices that in future no amount should be kept under unpost in respect of subscribers to the Fund from one District to another. A new A/c No. should be allotted as soon as first credit/debit is received in the District Fund Office without waiting for the transfer of the balance and other pertinent information from the Drawing and Disbursing Officers. The District Fund Officers should immediately thereafter, contact the DDO/DFO of the

District concerned where from the subscriber has been transferred regarding transfer of his balances. The new A/c No. allotted should also be intimated to the concerned Drawing and Disbursing Officer so that in future he can send the credits/debits under the new account number.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation, Srinagar.

No. DF/Cir/2439-55 dated 24-10-1988.

GOVERNMENT OF JAMMU AND KASHMIR,
FINANCE DEPARTMENT.

Subject:—Sanction of G. P. Fund advance.

Circular

The Director, Jammu and Kashmir Funds Organisation Jammu has brought to the notice of the Finance Department that District Development Commissioners are sanctioning G. P. Fund advance in favour of the employees of the various Departments other than the Revenue Department who are working in the District. Such sanctions if issued by them are invalid and amount to violation of the G. P. Fund Rules. Rule 9 (j) and (2) of the G. P. Fund Rules Appendix XVI A of KSR Vol-II regarding sanction of advances, lays that authorities competent to sanction the advances are as under:—

- (a) Gazetted and non-Gazetted staff of the Education Department in whose cases advances for special reasons up to the extent of 6 months salary/presumptive pay will be sanctioned by the Director of Education and District Education Officers of School Education.
- (b) The officers to whom they are authorised to appoint advance for special reasons to the extent of 6 months salary/presumptive pay may be sanctioned by the Director Health Services, Deputy Director Health Services, Superintendents of Hospitals and Principals of Medical Colleges.
- (c) Gazetted and non-Gazetted staff of the Libraries Research and Museums Department to whom advances for special reasons up to the extent of 6 months salary/presumptive pay can be authorised by the Director Research, Libraries and Museums.

- (d) The officers of the Judicial Department subordinate to the Hon'ble Chief Justice to whom advances for special reasons up to extent of one year's pay/presumptive pay may be sanctioned by him.
- (e) Jail staff to whom advances for special reasons can be sanctioned by the Inspector General of Prisons.
- (f) (i) Sub-Inspectors, Assistant Sub-Inspectors Police Department and Station Officers and Sub-Officers to the Fire Services Department to whom advances from G. P. Fund for special reasons up to one year's pay/presumptive pay can be sanctioned by the concerned Range Deputy Inspector General.
- (ii) Police Head Constables and Constables to whom advances from G. P. Fund for special reasons up to one year's pay/presumptive pay can be sanctioned by the concerned Superintendent of Police/Commandant of the Unit Battalion.
- (iii) All personnel below the rank of Sub-Officers in the Fire Services to whom advances from G. P. Fund for special reasons up to one year's pay/presumptive pay can be sanctioned by the Chief Fire Officer.
- (g) Employees of the Civil Secretariat to whom advances for special reasons may be sanctioned by the concerned Secretaries to the Government to whom they are subordinate.
- (h) Non-Gazetted staff of the Tawaza Department to whom advances for special reasons up to 6 months pay may be sanctioned by the Controller Tawaza/Director Hospitality and Protocol Department.
- (i) Non-Gazetted staff of the State Motor Garages to whom advances for special reasons up to the extent of 6 months pay may be sanctioned by the Director State Motor Garages.
- (j) Advances both ordinary and special including withdrawals from the G. P. Fund to the erstwhile Hotel Organisation staff now working in the Jammu and Kashmir Tourism Department Corporation shall be sanctioned by the Director of Tourism.
- (k) Advances both ordinary and special from the G. P. Fund to the employees of the erstwhile Government Transport Undertakings now on deputation to the Road Transport Corporation shall be sanctioned by the Managing Director of the Corporation.

- (l) The Deputy Commissioners/Director Food and Supplies Department Srinagar/Jammu shall be competent to sanction advances from the G. P. Fund including special advances to the employees subordinate to them non-refundable withdrawals from the G. P. Fund to these employees shall be sanctioned by the Administrative Department.
- (m) The Secretary Public Service Commission shall be competent to sanction advances from the G. P. Fund including special/non-refundable advances to the employees of the Commission subordinate to him.
- (n) The Principals of Colleges shall be competent to sanction advances out of the G. P. Fund to the staff (teaching and non-teaching) subordinate to them.
- (o) The Director Sericulture Department shall be competent to sanction special advance out of the G. P. Fund to the staff subordinate to them.
- (p) The Managing Director, Jammu and Kashmir State Forest Corporation shall be competent to sanction ordinary and special advances from G. P. Fund to the employees of the erstwhile Government Lumbering Undertaking taken over by the State Forest Corporation.

For sanctioning ordinary advances the authorities competent to sanction shall be :-

- | | |
|--------------------------------------------------|-------------------------------------------------------------------|
| (a) To Heads of Departments and Class I Officers | All Departments Administrative Department's. |
| (b) To Officers subordinate to whom | By Class I Officers and Tehsil Education Officers Leh and Kargil. |
| (c) To Officers whom they can appoint | By Class II Officers and other Officers. |

Ordinary/special advances from G. P. Fund of members borne on Kashmir Subordinate Accounts and Accounts Service Gazetted Accounts and shall be sanctioned by the Heads of Departments/Secretaries to Government under whom they work.

In the context of above, it is, therefore, impressed upon all the District Development Commissioners to stop the practices of sanctioning the G. P. Fund advances in favour of the officers/Officials of other Departments working in the Districts and adhere strictly to the rules provided in the G. P. Fund Rules.

(Sd.) GHULAM RASOOL,

Director,
Accounts and Treasuries,
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF JAMMU AND KASHMIR
FUNDS ORGANISATION, CANAL ROAD,
JAMMU-TAWI.

Subject :—Regularity and punctuality in the District Fund Offices/Surprise checks and inspection by the Assessment Units of the Departments including Administrative reforms and inspections.

Circular No. 6

Dated 18-1-89.

Attention is invited to this office circular letter No. 155 of 1987 dated 17-7-1987 issued under No. DF/Adm/75/69-41 dated 17-7-1987 whereunder it has been impressed upon all the Heads of Offices (excepting those in Jammu and Srinagar) not to leave the District Headquarters without prior approval of the District Development Commissioner and also to submit applications for casual leave to him (District Development Commissioner). Similar instructions have also been issued by Finance Department vide their circular No. CAE-138/1870-80 dated 1-9-87.

During my surprise check of Fund Offices, some Heads of District Fund Offices have been found absent. Inquiries have revealed that neither casual leave applications have been forwarded to the concerned District Development Commissioners nor approval for leaving the headquarters has been obtained. The non-compliance of instructions in the specific cases is being taken up separately with the Government.

In the meanwhile it is once again directed that the instructions issued by this office/Finance Department should be followed in letter and spirit.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation, Jammu.

No. DF/Ci/1278-3309 dated 18-1-1989.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF JAMMU AND KASHMIR
FUNDS ORGANISATION, CANAL ROAD,
DEWANS ESTATE, JAMMU.

Subject :—Grant of G. P. Fund advances-computation of balances.

Circular No. 5

Dated 9-1-1989.

✓
Queries has been received from some Drawing and Disbursing officers if the amount of interest becoming due for the years for which annual account statements have not been issued by the Accountant General/District Fund Office should be accounted for while computing the balance at the credit of a subscriber to the G. P. Fund for purposes of sanctioning temporary advance/non-refundable advance in his favour. The matter was referred to the Finance Department who have opined as under:—

"..... The interest on G. P. Fund subscriptions/refunds made by subscriber for the period subsequent to the period for which the yearly account statements of Audit Office/Fund Offices are available, is not to be taken into account for purposes of grant of an advance/withdrawal out of the G. P. Fund account of the subscriber".

The District Fund Offices are, therefore, directed to scrutinise the sanctions for G. P. Fund withdrawals in the light of the above and bring to the notice of the Drawing and Disbursing Officer the cases regarding the violation of these instructions for necessary action.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation, Jammu.

No. DF/Tech/229/3214-35 dated 9-1-1989.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J & K FUNDS ORGANISATION,
CANAL ROAD, JAMMU-TAWI.

Subject :—Duties and responsibility of the Accounts Officers
in the J & K Funds Organisation.

Order No. DF/Adm/4/89.

Dated 18-1-89.

In the interest of administration, the Accounts Officers working in the Insurance Fund Office, Srinagar/Jammu & G. P. Fund Class IV, Jammu will have specific functions to be laid down by the respective Deputy Director J & K Divisions and will carry out their official work as per the duties fixed by Deputy Directors concerned under the following guide-lines. The distribution of work among the Accounts Officers working in the District Fund Offices will be made by their Chief Accounts Officers concerned in consultation with the Deputy Director Funds Jammu/Kashmir Division as the case may be—

1. After the duties and responsibilities re-assigned by the Deputy Director Funds/Chief Accounts Officers, the officer entrusted with the charge of a section/sections shall be personally responsible for ensuring that the work entrusted to various officials working in these sections are carried on smoothly and no arrears of any sort are allowed to accumulate.

2. All the officials posted in these section shall be administratively under the control of the concerned officer and accountable to him for all matters relating to their work including attendance in office.

3. The officers entrusted with the functions of "Office administration" shall be responsible for submission of various returns to Divisional Fund Office/Director Funds periodically. For this purpose, he will obtain the requisite data from the other Accounts Officers and compile it for submission to the the concerned quarters.

4. Cases of payment/T.E. etc. shall originate from the concerned section and be finalised by the concerned Accounts Officer who shall be responsible for its verification and checking in all respects. Such passed payment/transfer entry claims shall be passed on by the originating sections to the officer authorised to operate on the Treasury for preparation of the authority letter, who shall do so without any delay.

5. Since the administration of various "section" shall be the responsibility of the concerned officers, it shall be his duty to sanction casual leaves in favour of his subordinate officials and/or sanction deputation of such officials within their sections for any office work or release of annual increment in favour of such officials. He shall also be responsible for writing/initiating of APRs of the officials working under his control. He shall, however, keep the Accounts Officer (Adm.) informed of the various orders passed by him.

6. All the court cases Assembly/Council questions/Audit and administrative inspection work, reconciliation of budget shall exclusively be dealt in by the Accounts Officer (Adm.) who shall be responsible for supply of necessary data to the higher authorities. For this purpose, he will obtain relevant data, if any, required from the other Accounts Officer as well.

7. Sanctions to leaves (other than casual leave) shall be accorded by the officer incharge office administration on the specific recommendations of Accounts Officer of the concerned sections ; and

8. Correspondence in relation to 'Account matters' handled in various sections shall be taken up by the concerned Account Officer Incharge of those sections with various offices/treasuries. It would, however, be appropriate if all the Accounts Officers work in close co-ordination in such matters particularly those of common nature.

This order will apply mutatis mutandis to G. P. F. Class IV Jammu till it merges with the District Funds Office, Jammu.

(Sd.) K. K. GUPTA,

Director,
J & K Funds Organisation, Jammu.

No. DF/Adm/GPF-7/3310-3328 dated 18-1-1990.

GOVERNMENT OF JAMMU AND KASHMIR,
FINANCE DEPARTMENT.

Subject:—Sanction to the drawal of G. P. Fund advance in favour of Government employees of different Departments by the District Development Commissioners.

O. M. No. A/56 (63)-1384.

Dated 7th March, 1989.

Circular

A doubt has been expressed whether District Development Commissioners can exercise the powers of a Major Head of Department in the matter of grant of G. P. Fund advances for which special reasons are required in terms of Sub-Rule (2) of Rule 9 of G. P. Fund Rules, to the employees of all the Departments posted in a District.

The powers of Major Head of Department devolved on the District Development Commissioners in terms of Government Order No. 2380-G.O. of 1976 dated 14th October, 1976 and No. 2973-G.O. of 1976 dated 20th December, 1976 are intended to arm the District Administration with the necessary authority to execute all development programmes. Powers of a Major Head of Department are, therefore, to be exercised by the District Development Commissioners in the context of carrying out plan and development activities. The other Administrative activities are, therefore, to be left to the concerned Major Heads of Departments as the powers of Major Heads of Departments vested in the District Development Commissioners do not take away the financial and administrative powers from the other Major Heads of Departments. For instance the concerned Major Heads of Departments cannot be divested from their authority to sanction leave, hold enquires, impose punishments, make appointments and other transfers etc. in case of officials functioning in a particular district. The officials functioning in a district are not permanent adjuncts to the District Administration and are liable to frequent transfers from one district to another as well as from one province to another province as also to State Level Offices.

Keeping in view the aforementioned facts it is clarified that powers delegated to Major Heads of Departments in the matter of grant of G. P. Fund advance are not to be exercised

by the District Development Commissioner but by the respective Major Heads of Departments who should exercise these powers carefully and after strictly observing the rules on the subject.

(Sd.) J. A. KHAN,

Commt./Secretary to Government,
Finance Department.

No. DF/Adm./SRO/282-396-79 dated 29-3-89.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
OLD SECRETARIAT, SRINAGAR.

Subject:—Over payments on account of G. P. Fund F. R. cases/withdrawals due to wrong certification by the Drawing & Disbursing Officers.

Circular

The Accountant General J&K, Srinagar has brought to the notice certain instances where the Drawing & Disbursing Officers have not furnished the correct debit/credit statements while sending the final refund cases of G. P. Fund. He has pointed out that it is generally seen that the Drawing & Disbursing Officers do not furnish the correct information especially in respect of withdrawals due to which the over-payments of G. P. Fund are being released. In one instance Accountant General has pointed out that one of the Drawing & Disbursing Officers of the Industries Department has drawn the withdrawal after the retirement of the Government employee.

Keeping in view the above position all the Chief Accounts Officers/Accounts Officers are requested to issue the necessary instructions to the Drawing & Disbursing Officers within their Districts that while sanctioning/forwarding the withdrawal/F. R. cases, they should scrutinize the cases properly particularly in respect of debits. They should also be informed that in case the over payment is made they shall be responsible for the same. The instructions should be issued at the earliest under an intimation to this office.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation, Srinagar.

No. DF/Tech/57/873-89 dated 22-1989.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
CANAL ROAD, JAMMU-TAWI.

To

1-2. The Deputy Director,
Divisional Fund Office,
Jammu/Srinagar.

No. DF/Con/Comtt/170/2371-91 dated 30-11-89.

Subject:—Consultative Committee—meeting dispensing with withdrawal statement.

Sir,

avoid
At the time of settlement of final refund cases of G. P. Fund Class IV a statement of withdrawals from 1-4-1964 indicating complete details of each withdrawal made by each subscriber is called for. This procedure has been introduced to obviate the chances of loss to the Government on account of non-accountal of any withdrawal by the subscriber. The calling for of the withdrawal statement from the retired/retiring Class IV employees from 1-4-1964 causes great inconvenience to the employees and they have been demanding its abolition. The matter was taken up with the Government for dispensing with the said procedure.

The Finance Department has agreed to our proposal and conveyed their instructions as under :-

(1) That the statement of debits from April, 1964 to February, 1967 only should be called for from the concerned Drawing & Disbursing Officers and if such information is not readily available with them because of destruction of records in fire or any other reason beyond control a certificate to that effect should be called for from the Head of the Department concerned along with Indemnity Bond indemnifying therein the loss against the Government in respect of any unaccounted for debit being located subsequently which should be duly approved by the Head of the Department. The form of Indemnity Bond stands already prescribed by the Government at the end of Chapter 7 of J&K Manual and can be adopted with suitable modifications regarding the period.

(2) That for the rest of the period viz beyond February, 1967 the payment should be made on the basis of the ledger card and other information which may be necessary to be obtained from the concerned Drawing & Disbursing Officer for the last three years.

Sufficient checks and balances need to be prescribed to safe guard any possibility of exclusion of a debit from the accounts. A copy of Finance Department's letter No. HQ/35 (89) Memo Meet/557 dated 12-10-1989 is also enclosed.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation, Jammu.

GOVERNMENT OF JAMMU AND KASHMIR,
FINANCE DEPARTMENT,

The Director,
J&K Funds Organisation,
Old Secretariat, Srinagar.

No. HQ/35 (89) Memo Meet/557 dated 12-10-1989.

Subject:—Consultative Committee meeting-dispensing with withdrawal statement.

Sir,

I am to refer your letter No. DF/Contt. 170-1092 dated 5-8-1989 regarding the subject cited above and to say that the case has been examined in the Finance Department and I am directed to convey that the statement of debits from April, 1964 to February, 1967 only may be called for from the concerned Drawing and Disbursing Officer and if such information is not readily available with the concerned Drawing and Disbursing Officer because of destruction of records in fire or any other reason beyond control, a certificate to that effect should be called for from the Head of the Department concerned along with Indemnity Bond indemnifying therein the loss against Government in respect of any un-accounted for debit being located subsequently, which should be duly approved by the Head of the Department. For rest of the period it has been considered that the Funds Organisation should make payment on the basis of ledger card and other information which may be necessary to be obtained from the concerned Drawing and Disbursing Officer for the last three years. In any case sufficient checks and balance need to be prescribed to safe guard against any possibility of exclusion of a debit from the accounts for which a detailed procedure needs to be prescribed.

(Sd.) A. K. KHAR,

Dy. Director (Central),
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF JAMMU AND KASHMIR
FUNDS ORGANISATION, CANAL ROAD,
JAMMU-TAWI.

Subject:—Settlement of final refund cases-transfer of balances.

Circular

Due to the anticipated superannuation of a large number of Government employees from 1st January, 1990 a substantial number of final refund cases is expected to be received by each District Fund Office in the coming years which shall require to be settled expeditiously to save the retirees/claimants from inconvenience.]

In a number of cases the claimants may be having their balances at more than one District Fund Offices. These balances shall require to be transferred to the District Fund Office where the retiree might have been last posted at the time of his superannuation to enable the District Fund Officer concerned to issue a final payment authority for the consolidated General Provident Fund amount.

In order, therefore, to ensure that there may not be any inconvenience to any of the concerned subscribers at a later stage it is enjoined upon all the District Fund Officers to call for the lists of all such officers/officials as are likely to superannuate during the coming year viz. 1990 from the concerned Heads of Offices/Drawing and Disbursing Officers in their respective Districts and take effective steps to have their G. P. Fund balances transferred from the Fund Offices of the District from where a retiree subscriber has been transferred.

However attention of all the Drawing and Disbursing Officers also is invited to Rule 2.17 and 2.18 of Jammu and Kashmir Fund Manual whereunder it has been clearly laid down that the District Fund Office must receive an intimation of transfer along with the memo of balances supported by a copy of debit/credit statements from the Drawing and Disbursing Officers in whose Office the subscriber was posted before his transfer.

For this purpose the Drawing and Disbursing Officers should furnish the following information to the District Fund Officers of the Districts from and to whom transferred.

- (i) Copy of LPC.
- (ii) Debit and credit statement for the period beyond the year of issue of A/c statements by the A. G./ District Fund Officer.
- (iii) A/c No in the District.

Further all the Drawing and Disbursing Officers are also impressed upon to ensure fullest co-operation/co-ordination with the concerned District Fund Offices and follow the provisions of rules in letter and spirit and furnish the requisite information to them in respect of all transferees in general and retiring employees in particular so as to obviate any avoidable inconvenience to the concerned.

This issue in continuation to the instructions issued under No. DF/104/1267-82 dated 2-8-1986.

A prompt action in the matter shall be appreciated.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation, Jammu.

No. DF/Ch/Tech/53/7491-26 dated 7-12-89.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
CANAL ROAD, JAMMU.

To

The Deputy Director
Funds Organisation,
Jammu.

No. DF/Tech/354/2088-91 dated 18-12-1989.

Subject:—Amalgamation of G. P. Fund of Class IV with superior accounts:

Sir,

Please refer your communication No. DDFJ/Sup/83/4739-50 dated 30-11-1989 to the address of Chief Accounts Officer District Fund Office Jammu with copy among others endorsed to this office.

In this connection your attention is drawn to para 5 of your communication referred to above whereunder you have, inter-alia, stated that "the G. P. Fund ledger account of Local Bodies, Evacuees Property including Municipality of Jammu District shall be maintained centrally by Chief Accounts Officer District and Office, Jammu as was being done heretofore by the Accounts Officer, G. P. Fund Class IV.....".

It is understood that these instructions are followed in respect of Jammu District only as G. P. Fund/C. P. Fund account of Local Bodies are reportedly received by Chief Accounts Officer of

various Districts of Jammu Division as these being sent by Treasury Officer to concerned Chief Accounts Officer of the respective District instead of Chief Accounts Officer District Fund Office Jammu.

In view of above position it is clarified that in pursuance of decision taken in the meeting on 11-11-1989 G. P. Fund/C P. Fund accounts of Local Bodies including those of Jammu Municipality in order of Jammu Division shall continue to be maintained centrally by the Chief Accounts Officer, District Fund Office Jammu as was being done heretofore by the Accounts Officer G. P. Fund Class IV Office which has not been amalgamated with Chief Accounts Officer, District Fund Office, Jammu w.e.f. 1-12-1989. Accordingly all the Treasury Officers of Jammu Division should send the accounts of G. P. Fund/C. P. Fund of Local Bodies to Chief Accounts Officer, District Fund Office Jammu instead of Accounts Officer Class IV Jammu and not to Chief Accounts Officer concerned Districts.

You are accordingly requested to ensure that the above instructions are followed in letter and spirit besides ensuring that while furnishing progress reports and relevant return receipts and payments are shown distinctly under the following captions :—

1. G. P. Fund superior/Class IV.
2. G. P. Fund Local Bodies.
3. C. P. Fund Local Bodies.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation, Jammu.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
CANAL ROAD, JAMMU.

Subject :— Compulsory deductions on account of G. P. Fund and State Life Insurance Fund.

Circular

According to Rule 1 of the General Provident Fund Rules as contained in appendix 16-A of K. S. C. Volume II admission to the General Provident Fund is compulsory for the following categories of Government servants :—

- (a) Whole time civil officers both superior and Class IV holding permanent and pensionable posts or on probation drawing pay from the consolidated fund of the State ;
- (b) Whole time temporary superior Government servants with one years continuous service in the State.

Again, according to Rule 4 *ibid*, the monthly subscription at the rate of 6 1/4% of the salary or presumptive pay of each officer will be compulsory but the subscriber may at his option subscribe at higher rate.

Likewise the State Life Insurance is compulsory for all employees of the State whose age next birthday is 18 years or over but not over age 45 years and who are holding either permanent pensionable posts substantively or in an officiating capacity or on probation or are holding regular temporary posts. Where a Government servant is insured with Life Insurance Corporation of India prior to his appointment, action regarding his insurance with the State Life Insurance should be taken in accordance with note 1 of Rule 1 of the State Insurance Fund Rules.

It has however been noticed that a large number of Government servants who are otherwise eligible for subscription to G. P. Fund and Insurance have not done so. There are also Government servants who are not subscribing to the G. P. Fund or have not taken insurance policies according to the prescribed scales/rates.

In this connection the attention of all the Drawing and Disbursing Officers is invited to the certificates No. 7 and 8 of the pay bill from whereunder they have to certify that the pay of none of the officials who are otherwise eligible for G. P. Fund deduction or insurance has been drawn. It is noticed that wrong certificates are recorded by the Drawing and Disbursing Officers even in respect of the officials who have not taken out the policies or have not subscribed to the G. P. Fund.

This was taken a serious note of by the Hon'ble Finance Minister in a meeting held in the Guest House Jammu with the Treasury Officers and other accounts personnel on 12-9-1989. An extract from the record note of the said meeting is reproduced as under :—

Some of the Treasury Officers pointed out that a good number of Government employees were not subscribing to the G. P. Fund and had not taken insurance policies from the State Insurance Fund. The Addl. Chief Secretary (Finance) felt that resources position of the State largely dependent on the G. P. Fund and State Insurance Fund. He further desired that necessary steps may be taken to ensure that all the employees who are supposed to subscribe to the G. P. Fund and take out insurance policy with State Insurance Fund compulsorily subscribe to the fund and the premium is deducted from their salary regularly without any default. It was decided that a circular be issued by the Director Funds Organisation so as to allow a period of three months for all such employees to have their cases of G. P. Fund and insurance completed. The Treasury Officers will be under obligation to review the salary bills of all the offices for the month of Nov., 1989 and in case any employees billed therein has not subscribed to the G. P. Fund or has not deducted premium for State Insurance Fund, the salary of the Head of the office concerned should not be allowed to be drawn.

It is hoped that all the Drawing and Disbursing Officers will adhere to the rules and ensure that the G. P. Fund at the prescribed rate is deducted and the insurance policies are taken out as per rules by all the eligible officers/officials under their control.

The amount of insurance as per rule 7 (recast vide S. R. O. 66 dated 28-2-1989) of the State Fund Rules and the Insurance Fund schedule of premium under scheme 'B' (endowment Assurance) are enclosed.

(Sd.) K. K. GUPTA.

Director,

J&K Funds Organisation, Jammu.

No. DF/Cir/Vol-II/3023-3222 dated 26-12-1989.

SRO-66

Dated 26-2-88.

In the said Rules, Rule 7 shall be recast as under Rule 7:—

The amount of insurance on an employee's life shall depend on such employee's salary drawn on the day application is made, as per Schedule shown below :—

Class in which employees monthly salary falls	Sum assured under Scheme 'B'
(a) Officers drawing pay up to Rs. 1000/-	6000/-
(b) Officers drawing pay from Rs. 1001 to Rs. 2000/-	9000/-
(c) Officers drawing pay from Rs. 2001/- to Rs. 3000/-	18000/-
(d) Officers drawing pay from Rs. 3001/- and above.	27000/-

An employee may, however, draw out insurance for an amount higher than that which he has to take compulsorily and the amount shall not exceed Rs. 36000/- and it should be one of the stipulated amounts indicated in the above schedule. The premium for the policies and of policies of Rs. 36000/- will be as contained in premium table scheme 'B' endowment Assurance.

State Insurance Fund Schedule of Premium Rates Scheme 'B' (Endowment Assurance) shall be recast as under:—

Monthly premium for the sum assured payable on insurance anniversary just preceding the attainment of age 58 or at earlier death.

PREMIUM TABLE 'SCHEME 'B' ENDOWMENT ASSURANCE

Age next Birthday	Term of Insurance	6000/-	9000/-	18000/-	27000/-	36000/-
1	2	3	4	5	6	7
19	39	10	14	29	43	57
20	38	10	15	29	44	59
21	37	10	15	30	45	60
22	36	10	15	31	46	62
23	35	11	16	32	48	64
24	34	11	16	33	49	66
25	33	11	17	34	51	67
26	32	12	18	36	53	71
27	31	13	19	38	57	75
28	30	13	20	39	59	79
29	29	14	21	41	62	82
30	28	14	22	43	65	86
31	27	15	23	45	68	90
32	26	16	23	47	70	94
33	25	16	24	49	73	97
34	24	17	26	52	77	103
35	23	18	27	54	82	109
36	22	19	29	58	87	116
37	21	21	31	62	93	124
38	20	22	33	66	98	131
39	19	23	35	69	104	139
40	18	24	37	73	110	146
41	17	26	39	79	118	158

1	2	3	4	5	6	7
42	16	28	42	84	127	169
43	15	31	46	92	138	184
44	14	38	50	99	149	199
45	13	36	54	109	163	218
46	12	39	59	118	177	236
47	11	43	65	129	194	259
48	10	48	73	145	218	291

By order of the Governor.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
CANAL ROAD, JAMMU.

Order No. DF/Adm/239 of 1989

Dated 29-1-1990.

Consequent upon creation of additional staff in pursuance of Government Order No. 328-F of 1989, dated 7-12-1989 and in partial modification of this Office Order No. DF/Adm/89 dated 29-7-1989 issued vide endorsement No. DF/Adm/254/10004 dated 29-7-1989, the revised allocation of category-wise posts is hereby ordered as per Annexure 'A' to this order.

The additional posts allocated as per this order are for posting and compilation. However the posts earmarked for administration as already notified in the previous orders referred to hereinabove shall remain unchanged.

The latest creation of staff has been approved by the Government on the basis of live account Nos./insurants of 4,15,000 of G. P. Fund (both superior/Class IV) and State Life Insurance Fund J&K.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation,
Jammu.

No. DF/Adm/254/3667-85 dated 29-1-1990.

Annexure 'A' to Order No. DF/Adm/254/239 dated 29-1-1990.

Statement showing the position of sanctioned strength/allocation of the posts of Asstt. Compilers/Compilers/Sr. Compilers with additional allocation of posts sanctioned vide Govt. Order No. 328-F of 1989 dated 7-12-1989.

S. No.	Name of office	Existing strength already allotted	Revised allocation of posts	Additional allocation of posts
1	2	3	4	5
JAMMU DIVISION :				
I. Asstt. Compilers				
1	District Fund Office Jammu (including GPF Class IV)	45	47	2
2	District Fund Office Kathua	11	11	..
3	District Fund Office Udhampur	12	12	-
4	District Fund Office Poonch	5	6	1
5	District Fund Office Rajouri	7	9	2
6	District Fund Office Doda	11	14	3
7	Accounts Officer SLI Jammu	31	36	5
8	Divisional Fund Office Jammu	3	3	..
		125	138	13
II. Compilers				
1	District Fund Office/Class IV Jammu	31	32	1
2	District Fund Office Kathua	7	7	..
3	District Fund Office Udhampur	8	8	..

1	2	3	4	5
4	District Fund Office Poonch	4	4	..
5	District Fund Office Rajouri	4	4	..
6	District Fund Office Doda	7	9	2
7	Accounts Officer SLI Jammu	22	26	4
8	Divisional Fund Office Jammu	6	6	..
		89	96	7
III. Sr. Compilers				
1	District Fund Office/Class IV Jammu	15	16	1
2	District Fund Office Kathua	4	4	..
3	District Fund Office Udhampur	4	4	..
4	District Fund Office Poonch	2	2	..
5	District Fund Office Rajouri	2	2	..
6	District Fund Office Doda	4	5	1
7	Accounts Officer SLI Jammu	11	13	2
8	Divisional Fund Office Jammu	3	3	..
		45	49	4
KASHMIR DIVISION				
I. Assistant Compilers				
1	District Fund Office Class IV Srinagar	59	68	9

1	2	3	4	5
2 District Fund Office Budgam	9	8	(-)	1
3 District Fund Office Pulwama	9	11		2
4 District Fund Office Anantnag	13	17		4
5 District Fund Office Baramulla	16	19		3
6 District Fund Office Kupwara	8	9		1
7 District Fund Office Kargil	3	3		..
8 District Fund Office Leh	3	4		1
9 Accounts Office SLI Srinagar	69	71		2
10 Divisional Fund Office Srinagar	5	5		..
II. Compilers	194	215		21
1 District Fund Office/ Class IV Srinagar	38	43		5
2 District Fund Office Budgam	6	6		..
3 District Fund Office Pulwama	6	7		1
4 District Fund Office Anantnag	8	10		2
5 District Fund Office Baramulla	10	11		1
6 District Fund Office Kupwara	5	6		1
7 District Fund Office Kargil	2	2		..

1	2	3	4	5
8 District Fund Office Leh	2	2		-
9 Accounts Officer SLI Srinagar	45	46		1
10 Divisional Fund Office Srinagar	8	8		..
	130	141		11
III. Sr. Compilers				
1 District Fund Office/ Class IV Srinagar	19	22		3
2 District Fund Office Budgam	3	3		..
3 District Fund Office Pulwama	3	4		1
4 District Fund Office Anantnag	4	5		1
5 District Fund Office Baramulla	5	6		1
6 District Fund Office Kupwara	3	3		..
7 District Fund Office Kargil	2	2		..
8 District Fund Office Leh	2	2		..
9 Accounts Officer SLI Srinagar	22	23		1
10 Divisional Fund Office Srinagar	5	5		..
	68	75		7

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation,
Jammu.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
CANAL ROAD, JAMMU.

Circular

It has come to the notice that some of the District Fund Offices have issued Annual G. P. Fund statements of such of the Government employees whose previous balance from the other District Fund Offices have not been transferred. This practice is fraught with risk as some of such subscribers may be having a minus balance in other Districts in their ledger accounts. All the District Fund Offices are, therefore, impressed upon not to issue the Annual G. P. Fund statements in respect of such subscribers till their balances are transferred from other District Fund Offices.

In this connection attention of all the District Fund Offices is also invited to this office circular No. DF/96/274-93 of 16-4-87 followed by reminder No. DF/Cir/2439-55 of 24-10-88 whereunder it was directed that upon the transfer of a subscriber to a District, the concerned District Fund Office should contact the Drawing and Disbursing Officer concerned/District Fund Office of the District from where the subscriber has been transferred requesting them to furnish the transfer advice in terms of rule 5.125 and 5.126 of G. P. Fund Manual and para 14 of the Modalities as per Appendix XIII of Jammu and Kashmir Funds Manual.

Instances have also come to notice that while the G. P. Fund accounts of some of the subscribers are being maintained in one District, their withdrawals are being made/maintained in another District Fund Office. For example, the G. P. Fund accounts of the Salal Hydro Electric Project employees/deputationists are being maintained at District Fund Office Udhampur but the withdrawals of some of the deputationists have been adjusted in the District Fund Office, Jammu. To avoid such irregularities the District Fund Officers are directed not to allot the new G. P. Fund account numbers where they receive only debits and not credits of the subscribers. On receipt of such debits they will at once intimate to the Drawing and Disbursing Officer/sanctioning authority/previous District Fund Office, if know, about the posting of the Government employees and position of their credits. On receipt of necessary information, the District Fund Office, where the debit have been received, should transfer the debits to the respective District Fund Office which is maintaining the G. P. Fund accounts of such of the subscribers.

These instructions should be complied with in letter and spirit in order to avoid any overpayment, fraud and irregularity in the maintenance of G. P. Fund accounts.

(Sd.) K. K. GUPTA,

Director,
J & K Funds Organisation,
Jammu.

No. DF/Tech./57/III/4189-4205 dated 13-3-1990.

GOVERNMENT OF JAMMU AND KASHMIR,
DIRECTORATE OF J&K FUNDS ORGANISATION,
CANAL ROAD, DEWAN ESTATE, JAMMU.

Subject:—Clearance of unpost debits/credits-Annual Accounts Statements.

Circular.

Comprehensive procedure has been laid down regarding the issuance of Annual G. P. Fund Account Statements in the J&K Fund G. P. Fund Manual. In addition detailed instructions were also issued by the Deputy Directors Divisional Fund Office Jammu and Kashmir under their No. DDFJ/Sup/7/411-17 dated 24-4-1987 and DDFK/Co-ord/28/798-807 dated 18-5-1987 respectively (Copies enclosed). Under these instructions, the District Fund Offices have been advised to make efforts in clearing all the unpost credits/debits at the time of issuing the G. P. Fund statements. The clearance of debits is all the more necessary because of the great risk involved in issuing G. P. Fund Account statements without accounting for the withdrawals. Further, the Chief Accounts Officers/Accounts Officers were also advised to reconcile the payments with the treasuries in order to avoid any risk of overpayment/fraudulent payment vide this office circular issued under No. DF/Cir/Vol. II/Part II(a)/1277-95 dated 23-7-1988. Attention of the Chief Accounts Officers/Accounts Officers was also invited to the risks involved in Annual Account Statements of transferee subscribers. Detailed instructions were therefore issued vide this office circular No. DF/Tech./57/Part-III/4189-4205 dated 13-3-1990.

Instances have come to notice that certain District Fund Offices do not adhere to the instructions as contained in J&K Fund Manual and Circular instructions issued by Direction/Divisional Fund Offices. This has been taken a serious note of and it is once again impressed upon all the District Fund Offices to comply with the instructions failing which they will be liable for action under rules.

In this connection reference is also invited to SRO No. 234 issued under No. A/108 (61) 689 dated 24-5-1983.

(Sd.) K. K. GUPTA,

Director,
J&K Funds Organisation, Jammu.

No. DF/Tech./Cir/Vol. II/4301-17 dated 23-3-1990.

GOVERNMENT OF JAMMU AND KASHMIR,
OFFICE OF THE DEPUTY DIRECTOR J&K FUNDS
ORGANISATION, KASHMIR DIVISION, SRINAGAR.

Subject :- Closing of G.P. Fund ledger accounts for the year 1986-87 and issuance of G.P. Fund Account Statements in the District Fund Offices.

In pursuance of the provisions under para 5.108 of Chapter V of G.P. Fund Manual Annual Account statements for the year 1986-87 are to be issued after closing the ledger accounts of the said year. In this connection the District Fund Offices shall :-

1. Close the accounts for 1986-87 soon after the monthly Schedule accounts for the months of 2/87 and treasury accounts for 3/87 are posted in the individual ledger accounts of the subscribers.
2. Undertake General squaring of monthly accounts on each table with the overall accounts maintained in the Compilation Section to ensure that :-
 - (a) All inward/outwards have been accounted for.
 - (b) All unpost credits/debits cleared during the year have been credited/debited to the respective ledger accounts and accounted for in the respective ledger accounts and accounted for in the respective ledger Registers.
 - (c) All credits/debits adjusted on a lectoral evidence basis have been accounted for in the respective ledger accounts and note of the same has been taken by the Compilation section in the overall compiled accounts.

General squaring will enable to rectify all errors of omission and commission on interest basis between the different tables of posting so that the balances reflected in the accounts statements are correct.

3. Ensure 100% debits are posted in the individual ledger accounts. It should be ensured by each District Fund Officer to obtain per bearer the details of unpost debits so that these are reduced to nil.
4. Interest shall be calculated at the rate of 12% per annum for the year 1986-87 copies of interest reckoners at this rate have already been made available to all District Fund Offices vide Circular No. 31-DF/1986 dated 20-11-1986 issued by Director J&K Funds Organisation vide his endorsement No. DF/Manual/176-89 dated 20-11-86.
5. The total amount of interest credited to the ledger accounts shall be watched through compilation section after consolidating table-wise figures and the total amount so credited to the

ledger accounts shall be intimated to this office so that the consolidated amount is transmitted to the Director J&K Funds Organisation for proposing a necessary T.E. for debiting the amount for the State as a whole to 0.49 interest.

6. Detailed procedure for closing of accounts and preparation of annual accounts statements and their despatch to the Deptt's is laid down in Charter V para 5.108, 5.116 of the G.P. Fund Manual. This needs to be studied carefully and followed by all concerned.
7. Since the balances of G.P. Fund at the credit of subscribers are awaited from the A.G. therefore, the Accounts Statements for 1986-87 to be issued by District Fund Offices will not include "opening balances" for the year or any interest thereon.
8. The Account Statements shall however indicate "recoveries" and withdrawals from 1-4-1986 onwards and interest thereon.
9. With a view to guard the subscribers about this fact a rubber stamp may be got prepared which shall be affixed on each individual Accounts Statement denoting :-

"Closing balances ending 31-3-1986 not incorporated being awaited from the Accountant General".
10. The details of missing credits in the ledger accounts with particulars of months shall distinctly be indicated in each Annual Account Statements in the appropriate columns at the back of the printed forms.
11. That Annual Account Statements should be issued over the signatures of Chief Accounts Officer who will obtain facsimile stamp of the same. This will be kept in safe custody.

(Sd.) B. N. RAINA,

Deputy Director,
J&K Funds Organisation,
Kashmir-Srinagar.

No. DDFK/Cord/28/798-807 dated 18-5-1987.

OFFICE OF THE DEPUTY DIRECTOR J&K FUNDS
ORGANISATION, JAMMU.

To

The Chief Accounts Officer,
District Fund Office,
Jammu/Kathua/Doda/Udhampur/Rajouri/
Poonch.

No. DDFJ/Sup-7/411-17.

Dated 24th April, 1987.

Subject:—Annual G. P. Fund Accounts Statements for the year
1986-87 Issuance of.

Sir,

Kindly refer para 5.108 of Chapter V of Manual for J&K Fund (G.P. Fund) superior whereunder annual accounts statements for the year 1986-87 are required to be issued shortly. With the completion of the posting work, the process of verification of balances, calculation of interest and closing of ledger cards & subsequent preparation of annual account statements has to be taken up in hand. In order to ensure that the annual account statements for the year 1986-87 are correctly and timely issued it will be imperative for you to monitor and plan the working in advance so that the schedules are issued in time to the subscribers. The special feature of the annual account statements for the year 1986-87 will be that it will not include the "opening balance for 1986" i.e. the total credit of the subscriber ending 31st March, 1986 as the same has yet to be compiled and transferred to District Fund Office by the Accountant General. In view of non-availability of this balance, the interest thereon cannot also be computed and included in the accounts statements for 1986-87. The obvious result is that the accounts statements for 1986-87 would incorporate the "recoveries" and "withdrawals" of 1986-87. The interest for 1986-87 has, therefore to be calculated at the prescribed rate of 12% per annum on these subscriptions/withdrawals on the basis of the reckoning already made available to your office separately and closing balance for 1986-87 worked out and incorporated in the accounts statements. The interest has to be computed on the balances worked out in the ledger cards after following the normal procedure of closing of ledger accounts. The detailed procedure for closing of accounts and preparation of annual account statements and their despatch to the Departmental Officers is laid down in Chapter V. Para 5.108 to 5.116. This needs to be studied carefully and followed by all concerned. The accounts for year 1986-87 have to be closed as prescribed in the rules and no deviation should be made owing to non-availability of opening

balance for 1986-87. The following additional precautions have however, to be taken by your office before the ledger accounts are closed and preparation of annual account statements are taken up in hand:—

1. It should be ensured that the accounts of all the Treasuries falling in the District for the year 1986-87 including Treasury accounts for 3/87 are obtained well in time from the Treasury Officers and incorporated in the ledger cards in full before closing these for preparation of annual accounts statements for 1986-87.
2. All unposted items (both debits and credits) existing in the books of your office either in the Compilation Section or with the concerned posters should be got cleared and adjusted in the ledger accounts before these are finally closed. This is the most important aspect of the closing of annual accounts, which needs special attention by the Chief Accounts Officers so as to ensure that all debits/credits are properly accounted for in the ledger accounts concerned.
3. A rubber stamp may be got prepared and should be affixed on each and every annual accounts statements. This should embody as under:—
 - (i) "Closing balance ending 31st March, 1986 not incorporated, same being awaited from the Accountant General".
 - (ii) Withdrawals shown in the statements are subject to further verification by the Departmental Drawing & Disbursing Officer."
4. Details of missing credits in the ledger accounts with particulars of months should be distinctly indicated in each annual account statements.
5. Annual accounts statement should be issued over the signatures of Chief Accounts Officers only who should sign the statements in ink.

You are requested to kindly follow the above instructions in letter and spirit. You are also advised to discuss the process of closing of accounts etc. with the undersigned, if necessary and give your further suggestion in the matter.

(Sd.) A. K. KHAR,

Dy. Director,
J&K Funds Organisation,
Jammu.