



**Government of Jammu and Kashmir
Civil Secretariat Finance Department**

Subject: Disbursement of salary – Basic principles to be adhered to by all Departments.

Government Order No: 342 -F of 2018

Dated: 02 -08-2018

In terms of J&K Budget Manual, the salary budget is sanctioned only for the sanctioned staff strength. However, it has been noticed that departments are projecting requirements of funds for disbursement of salaries under various innovative nomenclatures. For instance, Education Department is projecting salary requirement against "overall cadre strength" which is a wrong practice. Such practices are against the Financial Rules and Regulations.

2. The creation of posts in any Department is an area/institution/office specific one, approved by the Cabinet with the prior concurrence of the Finance Department. The abolition or transfer of the posts from one area to another, from one office to another is also the prerogative of the Government except wherever specifically provided under any rule or order.

3. The transfer and posting of a Government employee from rural areas against the nonexistent post (against Overall Cadre Strength) in urban areas is not only loaded with the risk of payment of higher emoluments, but also prone to additional appointments against the posts left vacant due to such transfers.

4. The problem for projection of funds over and above cadre strength also arises due to posting/joining and transfer of officers/officials to offices where no sanctioned post exists. Again, it has been seen that the problem mainly persists in the Education and Health Department.

5. In the above background, it is enjoined upon all the Administrative Secretaries to ensure strict compliance to these basic principles and rules and to ensure that salary of the employees is drawn only against the sanctioned posts, which shall include deputation/ leave reserve posts also. Government

servants engaged against non-existent posts (against Overall Cadre Strength) should not be paid at city rates at all. Where ever transfers are made at the insistence of the employees, the salary and allowances of all such Government officials should be drawn as he/she was drawing in the earlier posting.

6. All Heads of Offices, Director Finance/ FA&CAO/DDOs of the respective Departments shall closely monitor any deviation of the directions issued in this regard and should stop such practices if still in vogue in their Departments. Where ever salary is drawn over and above the sanctioned strength of the posts, such drawl shall be construed as illegal and the authorities involved in drawing such salary in the garb of "overall cadre strength" shall face serious disciplinary proceedings.

7. Further, all the departments need to ensure that:

- a) No expenditure is booked under 'salary' by any Government office unless the same has been budgeted for and the entry relating to the posts figures in the form B-4 and other related statements. The number of posts in B-4 of any office should confirm its sanctioned strength.
- b) If on account of implementation of Court Orders etc. the Departments are constrained to release arrears without budget, the same should be specifically shown in the Revised Estimates.
- c) The posts belongs to an office and these posts should not arbitrarily be transferred from one office to another office. Even if the Departments require to re-deploy employees, the salary should continue to be drawn from parent office only.



(Navin K. Choudhary), IAS

Principal Secretary to Government,
Finance Department

No: FD-VII-07(129)Edu/2018

Dated: 02-08-2018

Copy to the:-

1. Advocate General, J&K High Court, Srinagar.
2. Financial Commissioner, Housing and Urban Development Department.

3. Vice-Chairman/Director General, J&K Institute of Management, Public Administration and Rural Development.
4. Director General of Police, J&K.
5. Principal Secretary to the Hon'ble Governor.
6. Chief Electoral Officer, J&K.
7. Principal Resident Commissioner, J&K Government, New Delhi.
8. All Principal Secretaries to the Government.
9. All Commissioners/Secretaries to the Government.
10. Divisional Commissioner, Jammu/Kashmir
11. Chairperson, J&K Special Tribunal.
12. Secretary, J&K Public Service Commission.
13. All Heads of Departments/Managing Directors.
14. All Deputy Commissioners.
15. Director Information, J&K.
16. Director Estates, J&K.
17. Director Archives, Archaeology and Museums.
18. Secretary, J&K Legislative Assembly/Council.
19. Secretary, J&K Services Selection Board.
20. General Manager, Government Press, Srinagar/Jammu.
21. Private Secretary to Hon'ble Advisor (V) to the Hon'ble Governor.
22. Private Secretary to Hon'ble Advisor (K) to the Hon'ble Governor.
23. Private Secretary to Hon'ble Advisor (G) to the Hon'ble Governor.
24. Private Secretary to the Chief Secretary.
25. Private Secretary to Commissioner/Secretary to the Government, General Administration Department.
26. Incharge website, GAD.
27. Government Order file/Stock file.



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No: DSEJ/Acctts/2018/ 3947-4267

Dated: 03.08.2018

Forwarded in original to the Principal SIE Jammu, Chief Education Officer (all), Principal DIET (all), Principal GHSS/HSS (all) of Jammu division with the direction to take necessary action in the matter as desired by the Finance Department.


 Chief Accounts Officer
 Directorate of School Education
 Jammu