




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

Subject: Proper projection of Salary under Budget Estimates/ Revised Estimates.

**Circular No. 104-F of 2018
Dated: 27-03-2018**

In terms of J&K Budget Manual, Estimates under Salary have to be prepared by each Department in respect of the staff strength which stands sanctioned for the Department, but it has been observed that due diligence is not being done while preparing Salary budget by the Departments. During compilation of the annual budget, it has been noticed that Departments are projecting requirement of funds for disbursement of salaries under some self defined nomenclatures. For instance Education Department is projecting Salary under "Overall Cadre Strength" which by all means is a wrong practice. This type of practice is fraught with financial risks and also inimical to the public exchequer.

2. The creation of posts in any Department is an area/ institution /office specific matter 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 where ever specifically provided under any rule or order.
3. The transfer and posting of a Government employee from rural areas against the nonexistent (Overall Cadre Strength) in urban areas is not only loaded with the risk of payment of higher emoluments but also prone to extra 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 joining /posting and transfer of officers/ officials to offices where no posts exists. While taking stock of the issue it has been seen that the problem mainly persists in the Education and Health Department.
5. In the above background, it is accordingly enjoined upon all the Administrative Secretaries to ensure strict compliance to these basic principles and rules and to ensure that Salary of the employees shall be drawn against the sanctioned


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only which shall include deputation / leave reserve posts also. Government servants engaged against non-existent posts (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 of all such Govt. Officials should be drawn against the posts where from transferred.

6. Director Finance / FA & CAOs of the respective Departments shall closely monitor any deviation of advisories issued from time to time and should stop such practices if any in vogue in their Departments. Where ever Salary is drawn over and above the sanctioned strength of the posts, that drawl shall be construed as illegal and the authorities involved in drawing such Salary giving justification of overall Cadre strength shall be dealt with seriously under prevailing rules and regulations.

7. Further all the Departments need to ensure that:

- a) No expenditure is booked on 'Salaries' by any Govt. 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 to 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 Revised Estimates.
- c) The post belongs to an office and these posts should not arbitrarily be transferred from one office to another office. Even if the Departments are required to re-deploy employees, the salary should continue to be drawn from parent office only.

Sd/-
(Navin K. Choudhary)IAS
Principal secretary to Govt.
Finance Department.

Dated: 27-03-2018


No: FD-VII-07(129) Edu/2017

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 27-03-18
(I.A. Wani)
Director Budget
Finance Department.

Government of Jammu & Kashmir
Directorate of Rural Development Department Kashmir

No. DRDK/Acctts./ 38469-600

Dated: 27 .03.2018

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Accounts Officer
Rural Development Kashmir