

Government of Jammu and Kashmir
Finance Department

COMPENDIUM 2005

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PREFACE TO 14TH ANNUAL COMPENDIUM FOR 2005

It is expected that every Government servant is sufficiently familiar with such rules and orders as are necessary and relevant in relation to his duties. Finance Department (Codes Branch) have been publishing 'Annual Compendium' which contains all the notifications, Government Orders, Calarificatory office memoranda, circulars in relation to service and financial rules, Issued in a particular Calendar year i.e from January to December each year. Thirteen such Annual Compendia for the period 1992 to the year 2004 have so far been published and are available against cash payment at Government Press, Srinagar and Ranbir Government Press, Jammu. The present annual Compendium for 2005 is the fourteenth publication of its kind.

In order to update the knowledge of relevant Rules every Government Officer particularly the officers of J&K Accounts (Gaz.) Service are expected to equip their office with the volumes of Annual Compendia besides other relevant codal books in the best interests of prompt and efficient disposal of the matters which they are supposed to deal with in the discharge of their official business.

In this context, it is hoped that the officials at various levels will find this publication useful.

(Sd.) B. B. VYAS,

Commissioner/Secretary to Govt.,
Finance Department.

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- iii. Proviso below Note 7 of Art 240-BB of J&K CSR vol. I inserted.
- iv. Proviso below Art. 242-BB inserted.
- v. Proviso below Rule 20-BB of Schedule XV of J&K CSR Vol.II inserted.
- vi. In Schedule XV.FP-cum-Gratuity Rules Note 5 below Rule 24 (c) inserted.
- vii. In Rule 11 of J&K Civil Service(Temp. Services) Rules, 1961 Note 3 inserted.
- viii. In Schedule XXII of J&K Civil Services Regulations containing

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x Note 1 below Rule 15 of J&K Work Charged Employees Service Rules, 1972 inserted.

xi Proviso below Rules 15 of J&K Work Charged Employees Service Rules, 1972 inserted.

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GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT--FINANCE DEPARTMENT.

Subject : Merger of 50% Dearness Allowance to State Government Pensioners/Family Pensioners effective from 1-4-2004.

Govt. Order No. 26-F of 2005

Dated 3-2-2005

To ensure that Govt. employees retiring between 1-4-2004 to 31-1-2005 do not face any loss in fixation of pension it is hereby ordered that Govt. employees retiring between 1-4-2004 to 31-01-2005, as a special dispensation, DA equal to 50% of the basic pay would be treated as basic pay for purpose of computation of pension in respect of basic pay received by them prior to 1-4-2004.

(Sd.)

Principal Secretary to Govt.,
Finance Department.

No. A/131(04)-138

Dated 3-2-2005

Copy to the :-

1. All Financial Commissioners.
2. All Principal Secretaries to Govt.
3. All Commissioner/Secretaries to Govt.
4. Resident Commissioner, 6-Prithvi Raj Road, New Delhi.
5. Divisional Commissioner, Srinagar/Jammu
6. Accountant General, Srinagar/Jammu.
7. Commissioner of Vigilance, J&K, Srinagar.
8. Secretary to Chief Justice, J&K High Court, Srinagar/Jammu.
9. Registrar General, J&K High Court, Srinagar/Jammu.
10. All Heads of Departments/Managing Director/Chief Executive of State PSUs/Autonomous Bodies.
11. Secretary to Governor/Chief Minister/Public Service Commission/Legislative Assembly/Legislative Council.
12. All District Development Commissioners.

13. Director/Dy. Director, Accounts & Treasuries, Srinagar/Jammu.
14. Director/Dy. Director, Fund Org., Srinagar/Jammu.
15. Director/Dy. Director Audit and Inspections, Finance Deptt.
16. FA & CAP, Flood Control and Hydel Projects, Srinagar.
17. Director Information, J&K, Srinagar/Jammu.
18. Principal, Northern Zonal Accountancy Training Institute, Jammu.
19. Principal, Accountancy Training School, Srinagar.
20. All Financial Advisors & CAO's.
21. All Treasury Officers/Dist. Treasuries Officers.
22. General Manager, Govt. Press for publication in Govt. Gazette.
23. Chief Accounts Officer Examiner Local Fund Audit Cell.
24. Pvt. Secretary to Minister/State Ministers/Dy. Ministers for inf. to the Hon'ble Ministers.
25. Prpl. Pvt. Secretary to Chief Secretary.
26. Pvt. Secretary to Advocate General.
27. All officers/Sectional Officers of Finance Deptt.

(Sd.)

Director Codes,
Finance Department.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT--FINANCE DEPARTMENT

CIRCULAR

Subject : Payment of "COLA" in favour of State Public Sector Employees.

Finance Department is receiving representations from various PSU/Autonomous Bodies for release of "COLA" in favour of their employees. This department have notified "COLA" from 1999 to 2000 vide No. A/44(85)-864 dated 4-8-2004 with the stipulation that :-

- (i) The Corporation have to bear additional burden on account of "COLA" from their own resources and no assistance will be provided.
- (ii) Corporation may consider to pay the "COLA" out of their own resources only after liquidating the financial liabilities accrued due to loans raised from financial institutions and State Government. Tax liability, royalty if any payable to the Government and also make a provision for depreciation of buildings, plant and machinery, office equipment and other items keep sufficient resource for working capital, purchase of raw material and other operational requirement.
- (iii) The decision to grant "COLA" will be taken only in the full board meeting where all members are present.
- (iv) Besides above, the State departments shall not release "COLA" in favour of Corporation employees working under the administrative control of State Government departments or whose salary is being drawn by the State Department.

The management of PSU's/Autonomous Bodies in consultation with Board of Directors may consider release of "COLA" in favour of their employees, after observing the referred conditions.

It is, therefore, impressed upon, all the Administrative Departments/Managing Directors of the PSU's/Autonomous Bodies to take action accordingly. There is no need to refer the issue again to Finance Department.

(Sd.) B. R. KUNDAL,
Principal Secretary to Govt.,
Finance Department.

No. A/44(85)-III-150

Dated 7-2-2005

Copy to the :-

Standard endorsements.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT--FINANCE DEPARTMENT

The Accountant General (A&E)
J&K, Srinagar.

No. A/31(2004)-182

Dated 11-02-2005

Subject : Clarification-Merger of DA equal to 50% of Basic Pay.

Sir,

The Accountant General may kindly refer his office No. PNR-1/AC/2104-07 dated 18-01-2005 and No. AG/Camp JM/PNR 1/1 dated 3-2-2005, whereunder some clarifications have been sought, the item-wise reply is recorded against each observation.

S.No.	Points of doubt	Reply
(i)	Amendment to relevant Pension/ Family Pension Rules needs to be made.	Necessary amendments required in pursuance of merger of DA equal to 50% of basic pay are under process.
(ii)	Procedure to be adopted for calculation of last 10 months average emoluments in respect of those retirees whose 10 months average emoluments spread over pre 1-4-2004 and thereafter. As per Government of India, Ministry of Finance, Department of Expenditure, New Delhi's OM F No. 105/1/2004-IC dated 1-3-2004, it has to be ensured that pensioners retiring between 1-4-2004 to 31-1-2005 do not face any loss in fixation of pension. As a special	Copy of Govt. Order No. 26-F of 2005 dt. 03-02-2005 is enclosed herewith which provides for treating DA equal to 50% of the basic pay as basic pay for the purpose of computation of pension in respect of pensioners who are retiring on 1-4-2004 to 31-1-2005.

S.No.	Points of doubt	Reply
	<p>dispensation in their case/Dearness Allowance equal to 50% of the basic pay would be treated as basic pay for purpose of computation of pension in respect of basic pay received by them prior to 1-4-2004.</p>	
(iii)	<p>Whether revised commutation shall be admissible to post 1-4-2004 retirees on fixation of pension after merger of 50% of Dearness Allowance with Basic Pay in cases whose pensionary benefits have already been authorized by this office. If so, whether they shall have option to commute fraction of their enhanced pension after merger of 50% of Dearness Allowance.</p>	<p>Commutation is determined with reference to the basic pension. As a result of merger of DA equal to 50% of Basic pension the component of basic pension shall get increased in case of the employees who retired/shall retire on or after 1-4-2004. In case they have received commutation value, the enhanced amount due to them otherwise can not be denied.</p>
(iv)	<p>Whether the residual commutation shall be payable to wife/legal heirs of pensioners who died on or after 1-4-2004 after retirement.</p>	<p>In case of pensioners who had applied for or received the commuted value and have expired, the family can not be denied the benefits accrue to them under rules.</p>
(v)	<p>Whether the fresh commutation shall have retrospective effect or from the date of payment of residual commutation value.</p>	<p>The fresh commutation shall be effective from payment of date of residual commuted value.</p>
(vi)	<p>Whether the scheme for merger of 50% of Dearness Allowance shall be applicable to the retirees of</p>	<p>The audit office may provide a detailed note citing the examples which shall be</p>

S.No.	Points of doubt	Reply
	Public Sector Undertakings drawing COLA instead of Dearness Allowance.	examined in this Department and decision conveyed accordingly.
(vii)	With the 50% of Dearness Allowance converted into Dearness pay and counted for retirement benefits, whether the maximum and minimum of the pension/family pension is to be changed from the present rates i.e. Rs. 6720/- and Rs. 1275/- and whether same to be calculated at 50% and 30% respectively of the pay plus Dearness pay subject to minimum of Rs. 1913/- and maximum of 50% and 30% respectively for the highest pay plus Dearness pay in the Government. The existing minimum/maximum rates of pension/family pension shall have to be enhanced by amending rules in this behalf. In this connection Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners Welfare O.M. dated 15-3-2004 is enclosed for reference.	Refer Sr. No. 1.
(viii)	whether 50% of DA on NPA would also get merged with basic pay for the purpose of pensionary benefits and whether the pension/family pension in such case is also to be restricted to maximum limit i.e. 50% / 30% of maximum of	Average emolument for computation of pension, rule is clear and needs no further clarification and in case of any specific doubt may be conveyed.