

## **PREFACE**

The first Edition of the J&K State Provident Fund Manual was prepared in accordance with the Modalities for takeover of the G.P. Fund Accounts (Superior) from the office of the Accountant General, J&K, Srinagar and was intended for the guidance of the District Fund Offices set up for maintenance of G.P. Fund Accounts (Superior) of the subscribers of the State Government whose accounts were maintained by the office of the Accountant General, J&K, prior to 1985-86 and of the Class IV Employees already maintained by the State Government in the Regional Offices at Srinagar/Jammu. The G.P. Fund Accounts of State Government employees whose accounts were hitherto maintained by the Accountant General, J&K, have been takenover by the J&K State Government in pursuance of presidential Order issued by the Ministry of Finance Government of India under No. f-1(36)-B(AC)/85 dated 18-9-1985 read with Government of J&K Order.

It is with the sole object of ensuring neat, clean and complete maintenance of G. P. Fund Accounts of State Government employees (both superior whose P. F. Accounts were hitherto maintained by the Accountant General, J&K, at Srinagar centrally and of Class IV Employees whose P.F. Accounts were maintained by the Finance Department of the State Government in the two Regional Offices at Srinagar and Jammu) and providing of relief to them that the scheme of decentralised set-up of the maintenance of their P.F Accounts at the District levels has been mooted by the State Government.

District Fund Offices have been established by the Government with a view to provide relief to the State Government Employees in the matter of upkeep of their Provident Fund Accounts in an up-to-date form in all respects. The work of the District Fund Offices consists mainly of the preparation and maintenance of G. P. Fund Accounts, issue of Annual Account Statements, payments and check of temporary and final withdrawals from deposits to the subscribers to the fund detailed below:-

- (i) G.P. Fund J&K State including both Classes III and IV employees.
- (ii) G.P. Fund (State)
- (iii) G.P. Fund (All India Services viz. I.A.S., I.P.S. and I.F.S., J&K State Cadre).

This book contains thirteen chapters alongwith appendices and detailed procedure to be followed in the accounting and check of the transactions relating to the Provident Fund and also the relevant orders, clarifications and decisions, interpretation of the State Government and the instructions and rules contained in the authorised codes and Manuals.

A separate chapter has been provided in the Manual for organising and conducting of the internal audit inspections of the District Fund Offices and Divisional Fund Offices which contains detailed instructions for the purpose. This mechanism of Internal Audit has been evolved as an ingredient to an efficient house-Keeping arrangement in this new organisation for ensuring clean, neat and complete maintenance of G.P. Fund Accounts of the State Government Employees.

Efforts have been made to make the Manual updated upto January, 2016 as exhaustive as possible.

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