

GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT
PUNJAB FINANCIAL HANDBOOK NO.4

**THE PUNJAB
BUDGET MANUAL**

SEVENTH EDITION, 2008

PART-I

PREFACE TO THE SEVENTH EDITION

The Punjab Budget Manual essentially outlines the budget making process as enjoined by the Constitution. The Manual contains the instructions framed by the Government of the Punjab Finance Department for the guidance of Heads of Departments and Drawing and Disbursing / Collecting Officers in the preparation and examination of budget estimates and for subsequent control over expenditure to ensure that it is kept within the authorized grants.

The changes brought about over the years, especially due to the introduction of the New Accounting Model (NAM), and modern budgetary techniques like the Medium Term Budgetary Framework (MTBF) have been incorporated in this edition. The Devolution Plan leading to the decentralization of Administrative and Financial Authority has shifted the focus of centralized planning and budget making process. The local governments have become parallel partners in the annual exercise, making it necessary to revise and update the existing manual

The Finance Department looks forward to important suggestions and analyses for making the document simple productive and practical.

**TARIQ MAHMOOD PASHA
FINANCE SECRETARY**

Dated Lahore, The2008

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PART-II

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Part -II

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CHAPTER 1

BUDGET MAKING PROCESS

1. The Punjab Budget Manual explains in detail the manner in which the Provincial Consolidated Fund and Public Account of the Province, as defined in Article 118 of the Constitution, should be managed and controlled. In terms of Section 120-F of the Punjab Local Government Ordinance, 2001, the division of the **Provincial Consolidated Fund** into **Provincial Allocable Amount** and **Provincial Retained Amount** under the **Provincial Finance Commission Award** also constitutes an important phase in the budget management process. The process of management, bifurcation and control consists of eight phases, which are explained in the following paragraphs.

1.2 **Phase I. Preparation of the Budget:** The estimated receipts into, and the estimated expenditure against, the Provincial Consolidated Fund for a financial year is assessed by the Finance Department in consultation with;

- (i) the Disbursing Officers in the case of expenditure, and the Collecting Officers in the case of Receipts.;
- (ii) the Controlling Officers;
- (iii) the Regional Heads, where they exist, the Head of Departments, and the Administrative Departments; and
- (iv) the Planning and Development Department, in the case of developmental expenditure.

The manner in which such assessment is made has been explained in detail in Chapters 5, 6, 7, 8 and 9. The estimates so aggregated are first bifurcated Provincial Allocable Amount and Provincial Retained Amount, as per Provincial Finance Commission Award and then submitted by the Finance Department to the Cabinet for approval. Such estimates, as approved by the Cabinet, which are, in fact, is the budget proposals of the executive part of the Provincial Government, are finally incorporated in the Annual Budget Statement and other budget publications, as described in Chapter 10.

1.3 **Phase II. Consideration of the Budget by the Provincial Assembly:** The Annual Budget Statement is laid before the Provincial Assembly under Article 120(1) of the Constitution, along-with supporting budget publications, in the manner stated in Chapter 10.

1.4 **Phase III. Authorization of Expenditure:** After the Annual Budget Statement has been considered and the demands for grants are approved by the Provincial Assembly, the Finance Department prepares, in the same form as the Annual Budget Statement, a statement which is called the Schedule Authorized Expenditure, specifying:

- (i) the grants made or deemed to have been made by the Provincial Assembly under Article 122 of the Constitution; and
- (ii) the several sums required to meet expenditure charged upon the Provincial Consolidated Fund, but not exceeding, in the case of any sum, the sum shown in the statement previously laid before the Assembly; and
- (iii) submits it to the Chief Minister for authentication. The schedule so authenticated by the Chief Minister is laid before the Provincial Assembly, but is not open to discussion or vote thereon.

1.5 **Phase IV. Distribution of Grants:** Expenditure allowed to be incurred under the Schedule of Authorized Expenditure, is distributed to the Head of Departments, as explained in Chapter 11.

1.6 **Phase V. Determination of single line Resource to the Local Governments under the Provincial Finance Commission (PFC) Award.**

1.7 **Phase VI. Execution of the Budget:** Actual incurrence of expenditure authorized under the Schedule of Authorized Expenditure, and the realization of the estimated receipts included in the Annual Budget Statement, are watched and controlled by the concerned authorities, as laid down in Chapters 12 and 13.

1.8 **Phase VII. Post Budget Allocations:** If in respect of any financial year, it is found;

- (a) that the amount authorized to be expended for a particular service for the current financial year is in-sufficient, or that a need has arisen for expenditure upon some new service not included in the Annual Budget Statement for that year; or
- (b) that any money has been spent on any service, during a financial year, in excess of the amount granted for that service for that year; then
- (c) the Provincial Government shall have power to authorize expenditure from the Provincial Consolidated Fund whether the expenditure is charged by the Constitution upon that Fund or not, and shall cause to be laid before the Provincial Assembly, a Supplementary Budget Statement, or, as the case may be, an Excess Budget Statement, setting out the amount of that expenditure. The provisions of Articles 120 to 123 of the Constitution shall apply to these Statements, as they apply to the Annual Budget Statement.

Besides, if the amount allowed to be spent during a financial year under the authority of the Schedule of Authorized Expenditure; relating to that financial year, is not expected to be spent completely, before the close of that financial year the saving expected are surrendered by the Head of Department concerned, through the Statement of Excesses and Surrenders, as laid down in Chapter 14.

1.9 **Phase VIII. Review by the Provincial Assembly of the Budget as executed:** After the close of the financial year, when audit of the accounts for that year is completed, the Auditor General of Pakistan submits the following reports, relating to that year to the Finance Department;

- (i) Appropriation Accounts and the Audit Report thereon.
- (ii) Finance Accounts.
- (iii) Commercial Accounts and the Audit Report thereon.

These reports indicate, among other things, how far the wishes of the Provincial Assembly in respect of expenditure translated in the form of the Schedule of Authorized Expenditure, have been realized, and what irregularities have been committed by the executive agencies in the management and control of the amounts placed at their disposal for expenditure. These reports are laid before the Provincial Assembly, and examined & disposed off in the manner explained in Chapter 16.

1.10 Phases I and II & V are completed before the commencement of the financial year to which the Annual Budget Statement relates. Phase III is completed immediately after the Provincial Assembly completes its consideration of the Annual Budget Statement. Phases IV is completed after the authentication of the Schedule of Authorized Expenditure by the Chief Minister. Phases VI and VII (a) are implemented during the course of the financial year to which the Annual Budget Statement relates, and Phases VII (b) (c) and VIII are undertaken during the year, or years, subsequent to that financial year,

1.11 In order to get maximum input and support from the political leadership for the Budget Estimates, each year a Pre Budget Session of the Provincial Assembly, preferably during the month of March, may be summoned for discussion/suggestion on the forthcoming Budget Estimates. Finance and Planning & Development Departments, with the help of line departments will accommodate in the current/development budget the suggestions of the members of the Provincial Assembly.

CHAPTER 2

BUDGET TERMINOLOGY

In this Manual, unless the context otherwise requires, the following terms and expressions have the meanings assigned to them:

2.1. **‘Accountant General’** means the head of an office of Accounts, subordinate to the Provincial Government, entrusted with the responsibility of pre-audit of payments out of Provincial Consolidated Fund, keeping/consolidating the accounts, and preparation of appropriation accounts of the Provincial Government, District Governments and Tehsil Municipal Administrations.

2.2. **‘Accounts’ or ‘Actuals’** of receipts, or expenditure relating to a financial year are the figures of actual receipts, or expenditure, respectively, for that financial year, as recorded by the Accountant General in the civil accounts.

2.3. **‘Administrative Approval’** is the formal acceptance, by the competent authority, of a proposal to incur development expenditure subject to availability of fund for the said proposal.

2.4. **‘Administrative Department’** means a self contained administrative unit in the Secretariat, responsible for the conduct of business of the Provincial Government, in a distinct and specified sphere, and declared as such under the Rules of Business by the Provincial Government.

2.5. **‘Annual Budget Statement’ or ‘Budget’** for a financial year, means the statement of the estimated receipts into, and the estimated expenditure from, the Provincial Consolidated Fund, for that year, required to be laid before the Provincial Assembly, before the commencement of that year, under Article 120 (1) of the Constitution.

2.6. **‘Annual Development Programme’** for a financial year is the statement indicating the Capital and Revenue expenditure proposed for the various development schemes for that year.

2.7. **‘Appropriation’** means the amount provided in the budget estimates under a detailed/sub-detailed object or part of that amount, placed at the disposal of a Disbursing Officer, to meet expenditure on a specified object or item.

2.8. **‘Assets’** mainly are physical in nature, such as plants and equipments. They are also characterized by their strategic or long-term value, by having a useful life exceeding one year, also known as fixed assets. In addition to fixed assets, the other classes of assets to be reported in the financial statements at year-end are financial assets. Financial assets are defined as cash or any other assets which are readily convertible to cash.

2.9. **‘Budget’** see ‘Annual Budget Statement’.

2.10. **‘Budget Estimate’** relating to financial year means, in relation to expenditure, the expenditure proposed for the financial year, and, in relation to receipts, the receipts expected to be realized during that financial year.

2.11. **‘Provincial Finance Commission Award’**. The Provincial Finance Commission Award mean the Award announced by the Provincial Finance Commission, under the provisions contained in Section 120-D of the Punjab Local Government Ordinance, 2001.

2.12. **‘Budget Publications’** are the Annual Budget Statement, and other supporting publications, mentioned in Chapter 3 of this Manual.

2.13. **‘Budget Year’** or **‘Financial Year’** means the year commencing on the 1st July of a calendar year, and ending with the 30th June of the following calendar year of Gregorian Calendar., for which the Annual Budget Statement is prepared.

2.14. **‘Capital Account’** is the account of expenditure incurred with the object either of increasing concrete assets of a material and permanent character, or of reducing recurring liabilities, and of the receipts of capital nature intended to be applied as set-off to capital expenditure.

2.15. **‘Charged Expenditure’** or **‘Expenditure charged upon the Provincial Consolidated Fund’** means such items of expenditure as are enumerated in Article 121 of the Constitution, and are not submitted to the vote of the Provincial Assembly, under Article 122 (1) of the Constitution.

2.16. **‘Collecting Officer’** in respect of a major, minor or a detailed object relating to receipts, is the officer designated as such, by the concerned Administrative Department, with the prior approval of the Finance Department, and mentioned in column (3) Part I of Appendix ‘D’ against such major, minor, or detailed heads, as the case may be, who is

responsible for realization of receipts, from the area of his jurisdiction, creditable to such major, minor, or minor object.

2.17. **‘Competent Authority’** means the Provincial Government, or any other authority to which the relevant powers have been delegated by the Provincial Government.

2.18. **‘Controlling Officer’** in respect of a major, minor or a detailed object is the officer mentioned in column (4) of Part I & II of Appendix ‘D’ against such major, minor or detailed object, as the case may be, who exercises supervision and control over the Disbursing, and Collecting, Officers subordinate to him.

2.19. **‘Constitution’** means the Constitution of the Islamic Republic of Pakistan, 1973.

2.20. **‘Demand for Grant’** is a proposal made to the Provincial Assembly, on the recommendations of the Chief Minister, for withdrawal of a certain sum out of the Provincial Consolidated Fund for expenditure which is granted, or deemed to have been granted, under Article 122 of the Constitution.

2.21. **‘Departmental Estimate’** is the estimate of receipts and expenditure, of a Department submitted, to the Finance Department, as the material on which to base its estimates.

2.22. **‘Detailed Estimates’** are the estimates prepared by the Finance Department by consolidation of the estimates of charged, and other expenditure on permanent activities, and those proposed in the Schedules of New Expenditure.

2.23. **‘Development Expenditure’** is the expenditure defined in Chapter 4.

2.24. **‘Development Scheme’** means a scheme involving developmental expenditure.

2.25. **‘Disbursing Officer’** in respect of a major, minor or a detailed object under a function, relating to expenditure, is the officer designated as such by the Administrative Department with the prior approval of the Finance Department, and mentioned in column (3) of Part II of Appendix ‘D’ against such major, minor or tailed object, as the case may be, who actually incurs expenditure under such major, minor, or detailed object, in respect of the office, or offices, of which he is the Disbursing Officer.

2.26. **‘Entity’** element enables reporting of transactions by the organizational structure or in other words the organizational unit, which is creating the transaction. There are a number of sub-elements contained in the entity element.

2.27. **'Estimating Officer'** means a Disbursing Officer, Collecting Officer, Controlling Officer, Regional Head or Head of Department, who is responsible for preparing departmental estimates of receipts and expenditure.

2.28. **'Excess Budget Statement'** relating to a financial year is the statement to be laid before the Provincial Assembly, under Article 124 of the Constitution, showing the amount of expenditure incurred on a purpose, in excess of the amount authorized to be expended on that purpose, during that financial year.

2.29. **'Excess Grant'** relating to a financial year means a sum granted, or deemed to have been granted by the Provincial Assembly, to meet the expenditure which, after the close of that year, was found, through the Appropriation Accounts, to have been incurred in excess of the authorized expenditure of that year, under a grant.

2.30. **'Financial Rules'** mean the Punjab Financial Rules, which are in force at present, or such other Financial Rules, which may be enforced by the Provincial Government, from time to time.

2.31. **'Fiscal Transfers'** means the share of the Punjab Province out of Divisible Pool Taxes, transferred in accordance with the National Finance Commission (NFC) Award to the A/C No. I (Non-Food) of the Provincial Government by the Federal Government on the last working day of each month. Similarly in case of Local Governments the share of local governments with the Provincial Consolidated Fund worked out as Allocable Amount, in accordance to the Award of the Provincial Finance Commission and transferred to the Local Governments on first day of each month.

2.32. **'Function Element'** provides reporting of transaction by economic function and programme. The Function element consist five sub-elements, Major Function, Minor Function, Detailed Function, Sub-detailed Function and Programme.

2.33. **'Financial Year'**-see 'Budget year'.

2.34. **'Grant'** means the amount granted, or deemed to have been granted, by the Provincial Assembly, in respect of a demand for grant.

2.35. **'Head of Department'** in respect of a major, minor, detailed or sub-detailed function, is the officer mentioned in column (6) of Part 1 & II of Appendix 'D' against such major, minor, detailed or sub-detailed function, as the case may be, who is primarily

responsible for the realization of receipts, and incurrence of expenditure, under a major, minor or detailed object.

2.36. **‘Liabilities’** means the obligations not discharged and shown as balanced against assets on the balance sheet.

2.37. **‘Major Object’** means a main head of account for the purposes of recording and classifying, receipts, into, and expenditure from, the Provincial Consolidated Fund.

2.38. **‘Major Work’** means a work, other than a work relating to maintenance or repair, the estimated cost of which, exclusive of establishment and tools and plant charges exceeds Rs.1,00,000/-

2.39. **‘Minor Object’** means a head subordinate to a major object.

2.40. **‘Minor Work’** means a work, other than maintenance or repair work, the estimated cost of which, exclusive of establishment and tools and plant charges, does not exceed Rs.1,00,000/-.

2.41. **‘Modified Appropriation’** on a particular date, means the sum allotted to any object, as it stands on that date, after it has been modified by re-appropriation, or supplementary grants.

2.42. **‘Modified Grant’** on any particular date, means the grant, as it stands on that date, after it has been modified by re-appropriation, or supplementary grants.

2.43. **‘New Purpose’** in relation to a financial year, means a purpose for which expenditure is neither contemplated in the Schedule of Authorized Expenditure relating to the Annual Budget Statement, or Supplementary Budget Statement, for that year, and ‘new purpose’, in relation to the Annual Budget Statement of a financial year, means a purpose for which no sum was provided for expenditure either in the Schedule of Authorized Expenditure relating to the Annual, or Supplementary Budget Statement, for the financial year immediately preceding that year.

2.44. **‘New Expenditure’** in relation to the Annual Budget Statement for a financial year, means:

- (a) expenditure which is not recurring expenditure; and
- (b) recurring expenditure which is for a new purpose.

- 2.45. **‘Current Expenditure’** means expenditure, which is not developmental, as defined in Para 2.23.
- 2.46. **‘Non-Recurring Expenditure’** means expenditure, which is not recurring expenditure, as defined in Para 2.57.
- 2.47. **‘Non-tax Revenue’** means the income, other than tax levied through a statute, accrued against the service provided by the government, as user charges.
- 2.48. **‘Object’** elements enable the collection and classification of transactions into expenditure and receipts and also facilitate recording of financial information about assets, liabilities and equity.
- 2.49. **‘Provincial Assembly’** means Punjab Assembly.
- 2.50. **‘Provincial Allocable Amount’** means the share of Local Governments allocated in terms of Section 120-F of PLGO, 2001, under PFC Award out of the Provincial Consolidated Fund.
- 2.51. **‘Provincial Retained Amount’** means the remaining balance in the Provincial Consolidated Fund after subtraction there from the Provincial Allocable Amount, Section 120-F of PLGO, 2001.
- 2.52. **‘Provincial Finance Commission’** as defined in the Chapter XII of the PLGO, 2001 and shall consist of nine members, including the Chairman; provided that at least two members of the Finance Commission shall be private sector persons.
- 2.53. **‘Provincial Government’** means the Government of the Punjab.
- 2.54. (a) **‘Provincial Consolidated Fund’** means the fund as defined in Article 118 (1) of the Constitution of the Islamic Republic of Pakistan.
- (b) **‘Public Account of the Province’** means the Account as defined in Article 118 (2) of the Constitution of the Islamic Republic of Pakistan.
- 2.55. **‘Detailed Object’** a portion of amount, under each detailed object, which is allotted to a prescribed sub-division of the object, as representing one of the minor objects of the grant.
- 2.56. **‘Re-appropriation’** means the transfer of savings, in the appropriations of one or more objects, to meet excess expenditure anticipated under another such object.

2.57. **‘Recurring Expenditure’** means expenditure of a kind that ordinarily recurs from year to year.

2.58. **‘Regional Head’** means the head of the office, which has been declared as a Regional office.

2.59. **‘Revenue Account’** is the account of the income derived from taxes and duties, fees for services rendered, land revenue from government estates, fines, penalties, other miscellaneous items, and the expenditure met there from.

2.60. **‘Revised Estimate’** is an estimate of the probable receipts or expenditure, for a financial year, framed in the course of that year, with reference to the transactions already recorded.

2.61. **‘Schedule of Authorized Expenditure’** means the schedule prepared, following consideration by the Provincial Assembly, of the Annual or Supplementary or Excess Budget Statement in respect of a financial year, and authenticated by the Chief Minister by his signatures, under Article 123 of the Constitution.

2.62. **‘Accounting Element’** is a single alpha character sub-element and defines the accounting element to which a transaction will be classified. The accounting elements are as follows;

- A 0000 Expenditure
- B 0000 Tax receipts
- C 0000 Non-tax receipts
- E 0000 Capital receipts
- F 0000 Assets
- G 0000 Liabilities
- H 0000 Equity

2.63. **‘Account Number’** is five numeric character sub-elements. This sub-element defines the detailed “natural” accounts to which transaction will be classified (e.g. salaries, utilities etc). The account number contains a further internal structure is as shown below;

- Major object
- Minor object
- Detailed object

2.64. **‘Fund Element’** is one alpha character and identifies the fund as being the Consolidated Fund or Public Account. The Fund element consists of three sub-elements:

- Source
- Sub-Fund, and
- Grant / Public Account Number

2.65. **‘Source’** denotes the source of funds: capital or Revenue. Revenue means all receipts raised by the government through levies, taxes etc. All other receipts (Loans, Debt and Sale of Assets etc) are Capital Receipts.

2.66. **‘Sub Fund’** is one numeric character, which divides the Consolidated Fund between Current, Development and Capital under the headings of voted and charged expenditure. The Public Account is divided between Trust Accounts and Special Deposit Accounts.

2.67. **‘Grant Number / Public Account’** is a three numeric character sub-element, which identifies the relevant consolidated Fund Grant or Public Account.

2.68. **‘Supplementary Appropriation or Supplementary Grant’** for a financial year means an amount included in the Schedule of Authorized Expenditure relating to a Supplementary Budget Statement of that year.

2.69. **‘Supplementary Budget Statement’** relating to a financial year means the statement to be laid before the Provincial Assembly under Article 124 of the Constitution, showing the amount of the additional expenditure estimated to be required during that financial year, over and above the expenditure already authorized, for that year.

2.70. **‘Tax-Revenue’** is compulsory financial contribution imposed by a government to raise revenues, levied on income or property, on the prices of goods and services.

2.71. **‘Technical Sanction’** is the sanction of the competent authority to a properly detailed estimate of the cost of a work of construction, or repair.

2.72. **‘Token Demand’** is a demand presented in a financial year, to the Provincial Assembly, for a nominal sum for a new purpose, the expenditure on which is proposed to be met by re-appropriation from savings within the grant.

2.73. **‘Token Grant’** in a financial year means a nominal amount included in the Schedule of Authorized Expenditure relating to a Supplementary Budget Statement of that year for a

new purpose, the expenditure on which is proposed to be met (savings within the grant) by re-appropriation.

2.74. **‘Voted Expenditure’** means such expenditure as is submitted to the vote of the Provincial Assembly, with reference to Article 122 (2) of the Constitution.

2.75. **‘Works’** means not only the works of construction or repair, but also other individual objects of expenditure connected with the “supply, repair and carriage of tools and plant, the supply of manufacture of other stores, or the operations of a workshop”.

CHAPTER 3

ANNUAL BUDGET STATEMENT

3.1. Under Article 120 of the Constitution, a statement of estimated receipts, and expenditure, of the Provincial Government, in respect of every financial year, has to be laid before the Provincial Assembly. This statement is known as the “Annual Budget Statement” for that year. The statement of receipts, and disbursements out of the Public Account of the Province, is included in the Annual Budget Statement, although there is no obligation to do so under the Constitution.

3.2 The following budget publications which contain detailed information relating to the expenditure proposed, and the receipts anticipated, in the Annual Budget Statement, are prepared, and are generally, presented to the Provincial Assembly, along with the Annual Budget Statements: -

- i) Estimates of Receipts;
- ii) Estimates of Charged Expenditure, and Demands for Grants (Current);
- iii) Estimates of Charged Expenditure, and Demands for Grants (Development)
- iv) Schedule of Continued and New Expenditure (Current). It contains description and details of such expenditure included in the Demands for Grants, and the reasons for which that expenditure is proposed to be incurred;
- v) White Paper, a Budget Memorandum explaining the over-all financial position of the Provincial Government, and the activities of the various Departments of the Provincial Government, and containing brief notes on the estimates of receipts and expenditure, and new policy initiatives of the Provincial Government, including a glossary of technical terms used in budgetary process.
- vi) Annual Development Programme (ADP) showing the estimated expenditure both on on-going and new projects/schemes.
- vii) Budget Speech of the Finance Minister.
- viii) Supplementary Budget Estimates.

STRUCTURE OF ACCOUNTS

3.3 (a) Government accounts under the New Accounting Model, as prescribed by the Auditor General of Pakistan, consist of the following two parts:-

- 1) Provincial Consolidated Fund. The principles of accounting are;
 - a). Modified Cash Basis of Accounting.
 - b). Double Entry Book Keeping.
 - c). Commitment Accounting.
 - d). Fixed Asset Accounting
 - e). Asset Register.
 - f). New Chart of Account.
- 2) Public Account,

(b) Part (1) includes accounts of all expenditure meet from revenue/capital, and of the receipts credited into, the Provincial Consolidate Fund, and constitutes the following three main divisions, namely:-

- (i) Revenue,
- (ii) Capital, and
- (iii) Debt.

(c) The Revenue Account means all receipts raised by the Provincial Government through levies and taxes etc. and the expenditure incurred there from, the net result of which represents the revenue surplus, or deficit, for the year. Extraordinary receipts, loans, debt and sale of assets etc. are capital receipts. It deals with expenditure met, usually, from borrowed funds, with the object either of increasing concrete assets of a material character, or of reducing recurring liabilities. The third division relates to Debt, and comprises loan raised by the Provincial Government, whether it be loan, of a purely temporary nature, classed as “Floating Debt” (such as Treasury Bills and Ways & Means Advances), or other loans; classed as “Permanent Debt” and “Loans & Advances made by Government”, together with repayments of the former, and recoveries of the latter.

(d) The Public Account referred to in Article 118 (2) of the Constitution, and the heads relating thereto which either accommodate transactions of banking in nature, or act as merely adjusting heads. This part constitutes the following two main divisions, namely:

- (i) Debts (other than those included in PCF) and Deposits, and
- (ii) Remittances.

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to PCF, in respect of which Government incurs a liability to repay the money received, or has a claim to recover the amounts paid, together with repayments of the

former and recoveries of the latter. The Public Account also includes adjusting heads. The credit and debit taken to the adjusting heads are cleared eventually, by adjustments under final objects.

3.4 Revenue receipts are receipts which are derived mainly from: -

- (i) taxes and duties;
- (ii) fees for services rendered;
- (iii) receipts from government estates, such as forests; and
- (iii) other miscellaneous items of receipts.
- (iv) Revenue expenditure is that expenditure met from revenue receipts.

3.5 The receipts under head “Extra-ordinary Receipts” are classified as General Capital Receipts. The main items, which come under this class, are proceeds from the sale of government land, and proceeds from the purchase of proprietary rights by occupancy tenants.

3.6 Receipts into, and disbursements from, the Provincial Consolidated Fund; other than revenue receipts and revenue expenditure, consist of receipts and disbursements, coming under the category of (i) Capital Account; and (ii) Debt Account, which have already been explained in Para 3.3.

3.7. Receipts, and disbursements, outside the Provincial Consolidated Fund, relate to deposits, suspense and remittance accounts, which have been described in Para. 3.3.

3.8. In the Provincial Consolidated Fund, the receipts are classified as Tax & Non-Tax receipts by assigning a Major, Minor and Detailed Object. The expenditure is classified in two parts, namely Function and Object Classification. The Functions are divided into Major, Minor and Detailed Functions and an item of expenditure will be assigned a Major, a Minor and a Detailed Function. The Expenditure Objects are divided into Major, Minor and Detailed Objects and an item of expenditure, in addition to functions, will bear a Major, a Minor and a Detailed Object. Thus the expenditure will be so classified that it will at once show both the government functional responsibility, for which it is set apart, and the object or purpose, which it tends to serve. In the public Account the transactions are divided into Major, Minor and Detailed Heads of Account.

3.9 The new Chart of Accounts (CoA) provides a uniform basis of classification of receipts and expenditure, assets, liabilities and equity through elements. Such as

- Entity.
- Function.
- Object.

- Fund.
- Project.

These elements as authorized to be used in Government accounts are given in the book of “Chart of Accounts of Federal, Provincial and District Governments Receipts and Disbursements”. The various major heads, in respect of receipts and grants numbers in respect of expenditure, used in the accounts of the Provincial Government, are given in column (1) of Parts I and II of Appendix D, and the minor / detailed objects in respect of receipt and major minor/detailed Functions for expenditure, similarly in use, are given in column (2) of Parts I and II of Appendix D.

BREAK UP OF EXPENDITURE SHOWN IN THE ANNUAL BUDGET STATEMENT

3.10. Article 120 (2) of the Constitution distinguishes expenditure as: -

- (i) Expenditure Charged upon the Provincial Consolidated Fund, and
- (ii) Other expenditure.

What constitutes "expenditure charged upon the Provincial Consolidated Fund", and "other expenditure" has been explained in Para 3.11 and 3.12.

EXPENDITURE CHARGED UPON THE PROVINCIAL CONSOLIDATED FUND

3.11. Items of expenditure charged upon the Provincial Consolidated Fund are contained in Article 121 of the Constitution, which has been reproduced in of Appendix A. Such items of expenditure may, under Article 122 (1) of the Constitution, be discussed in, but shall not be submitted for the vote of the Provincial Assembly.

3.12. Other expenditure is expenditure, other than expenditure Charged upon the Provincial Consolidated Fund.

DEVELOPMENTAL AND CURRENT EXPENDITURE

3.13. Expenditure from the Provincial Consolidated Fund can either be:—

- (i) Developmental expenditure, or
- (ii) Current expenditure.

The current expenditure characterizes consumption, while the developmental expenditure reflects investment. The developmental expenditure has been described in detail in Chapter 4.

PREPARATION OF THE ANNUAL BUDGET STATEMENT AND OTHER BUDGET PUBLICATIONS

3.14. Under the Punjab Government Rules of Business, the Finance Department is responsible for the preparation of the Annual Budget Statement. The Finance Department also prepares budget publication, mentioned in Para 3.2, namely the following:—

- i) Estimates of Receipts;
- ii) Estimates of Charged Expenditure, and Demands for Grants (Current);
- ii) Estimates of Charged Expenditure, and Demands for Grants (Development)
- iii) Schedule of Continued and New Expenditure (Current),
- iv) White Paper, a Memorandum on Budget Estimates;
- v) Annual Development Programme (ADP); and
- vi) Budget Speech of the Finance Minister.
- vii) Supplementary Budget Estimates.
- viii) Excess Budget Statement.

These documents are compiled from the budgetary statistics forwarded by the departments in the prescribed formats. The process of collection of these statistics from the departments, and its compilation, has been explained in detail in Chapters 4 to 9. The Finance Department prepares Annual Budget Statement, and the publications (i) to (vii) mentioned above, in the manner described in Chapter 10.

ESTIMATES AND ACTUALS

3.15. In the publications mentioned in Para 3.16 except the Annual Development Programme, White Paper, and Schedule of Continued and New Expenditure, the estimates of expenditure proposed for, and the estimates of receipts expected in a financial year are referred to as the budget estimates of expenditure, or receipts, as the case may be, for that financial year. The budget estimates of both expenditure and receipts for a financial year are prepared in the financial year preceding that to which the estimates relate. These estimates are shown along with: -

- (i) the revised estimates of expenditure, or receipts, for the financial year preceding the one for which budget estimates are proposed, and
- (ii) the “accounts” of expenditure, or receipts, for the financial year preceding the one in which the revised estimate are prepared.

SUBMISSION OF PROPOSALS RELATING TO ANNUAL BUDGET STATEMENT TO THE CABINET

3.16. Under Article 122 (3) of the Constitution, “Demands for Grants” should not be presented to the Provincial Assembly, except on the recommendations of the Provincial Government. The budgetary position of the Provincial Government, and the proposals to be presented to the Provincial Assembly in the Annual Budget Statement, and other budget publications, are first brought before the Cabinet under Rule 23 (1) of the Punjab Government Rules of Business, 1974.

3.17. The Annual Budget Statement, after approval by the Cabinet, should be laid before the Provincial Assembly on the date, fixed for the purpose, which should be sufficiently earlier than the date of commencement of the financial year to which it relate. The whole process leading to the finalization of the Annual Budget Statement should, therefore, be worked on the basis of the dates proscribed in the Budget Calendar given in Appendix ‘C’ and elsewhere, in this Manual. All the officers concerned with the preparation of estimates should, therefore, not only observe the prescribed dates scrupulously, but should, also, ensure that their estimates, and other connected materials, sent by the prescribed dates, are accurate and complete.

3.18 The “accounts” of expenditure, or receipts, for a financial year, are the actuals of expenditure, or receipts, respectively, for that year. The revised estimates of expenditure, or receipts, for a financial year, are the best possible forecast of the actual expenditure, or receipts, respectively, for that year, mainly, for the preparation of estimates of the financial year following the year to which the revised estimates relate. The revised estimates of receipts relating to financial year, are prepared, and submitted to the estimating officers, along with the budget estimates relating to the subsequent financial year. The revised estimates of expenditure, on the other hand, are not prepared, or submitted, by the estimating officers, along with the budget estimates of the coming financial year, but are prepared, by the Finance Department, on the basis of the statement of excesses and surrenders submitted by the Head of Departments.

3.19. No fresh proposals for expenditure, however administratively expedient it may be, can be admitted after the prescribed dates; as such an action may result in mistakes in the Annual Budget Statement and other budget publications, or delay in their presentation to the Provincial Assembly, or both.

- 3.20. (1) The Annual Budget Statement is further divided into three following parts;
- a) Receipts,
 - b) Expenditure,
 - c) Public Account, and
 - d) Financing of the Annual Development Programme.
- (2) The Receipts further contains following components;
- a) Tax Receipts,
 - b) Non-tax Receipts, and
 - c) Capital Receipts.
- (3) The Expenditure is further divided into following parts;
- a) Current expenditure,
 - b) Development expenditure, and
 - c) Capital expenditure.
- (4) The Public Account comprises of;
- a) Credit to the Public Account, and
 - b) Disbursements from Public Account.
- (5) Financing of the Annual Development Programme.
- 3.21. Each part contains its Summary and details thereof, reflected according to the Function cum Object classification and heads, as the case may be.

CHAPTER 4

ANNUAL DEVELOPMENT PROGRAMME

4.1 (A) Expenditure from the Provincial Consolidated Fund are either developmental, or current. The developmental expenditure reflects investment with the following basic characteristics:-

- (i) it is designed to keep intact, enlarge and improve the physical resources of the country;
- (ii) it improves the knowledge, skill, and productivity (Training) of the Human Resource; and
- (iii) it encourages efficiency in utilization of available resources.

There are, however, a number of items of expenditure, particularly relating to Education and Health, which, despite their having the characteristics mentioned above, are not treated as developmental. For example, expenditure on employment of staff for schools or colleges, which can be considered as investment in human resource, is not treated as developmental, although it has the basic characteristics of developmental expenditure. The reason for deviation in this case is that such expenditure is on the normal activities of the department, and is, more or less, of permanent nature, and should, therefore, be met from permanent resources, rather than from loan or aid. The following types of expenditure should be treated as developmental: -

- a) In respect of Agriculture and Industry, all such items of expenditure which result in the replacement, or expansion, of existing capacity, or in the creation of new capacity should be treated as developmental expenditure. For instance, in Agriculture, expenditure on the replacement or expansion of existing capacity or creation of new capacity, in respect of plant protection measures, expenditure on popularization and distribution of fertilizers related to specific plan, subsidy on fertilizers, expenditure on agricultural extension works related to specific plan schemes, expenditure on agricultural research and experimentation related to specific schemes, etc, should all be treated as developmental expenditure.
In Industry, all expenditure on replacement and depreciation, total investment for the extension of old capacity, or for the creation of new capacity, expenditure on technological research and geological survey related to specific plan schemes, etc., will be regarded as developmental.

Expenditure on the ordinary maintenance and running of existing facilities should be treated as current. Only the expenditure on the establishment of new facilities should be treated as developmental. Similarly, the existing level of expenditure on agricultural extension works, and agricultural research etc. should be treated as current expenditure, and only the additional expenditure on these services relating to specific plan schemes should be regarded as developmental. All expenditure on raw materials, spares, and fuels should also be treated as current expenditure.

- b) In respect of transport, communications; irrigation and power, etc. all such expenditure which is required for the replacement or expansion of existing capacity, or for the creation of new physical capacity, should be treated as developmental expenditure. Thus, the gross investment (including depreciation and replacement) in economic overheads should be treated as developmental. The expenditure on technological research related to specific plan schemes should also be regarded as developmental.
- c) In respect of special services like education, health, social welfare, and manpower development, only non- recurring expenditure on the Plan schemes should be treated as developmental expenditure. Exceptions to this general rule are the following: -
 - i) recurring expenditure on technical, industrial and social research related to specific plan / schemes;
 - ii) entire expenditure on scholarships, stipends (whether existing or new expenditure);
 - iii) recurring expenditure on community development programmes.
- d) In respect of civil works, gross investment in buildings and roads (except those for defence purposes) should be treated as developmental expenditure. Such expenditure will include buildings in Provincial Capital and District Headquarters, etc., as well as expenditure on survey, planning and designing of such buildings. Similarly, the non-recurring expenditure on housing and settlement projects, and ancillary services such as water supply, sewerage, electrification etc., expenditure on surveys and research in respect of housing and settlement problems, expenditure on studies of Master and Regional Plans for housing programmes, gross investments in roads, including depreciation

and replacement expenditure on existing and new roads, as well as expenditure on opening of new roads, should be regarded as developmental. Ordinary expenditure for the normal maintenance of roads, canals, buildings, etc., should be treated as current expenditure.

(B) The Finance Department is responsible for interpreting whether an item of expenditure is developmental or current. That department should, therefore, be consulted, when difficulty is experienced or doubts arise, in determining whether an item of expenditure is developmental, or not.

4.2 (a) Development expenditure is provided for according to Plans each of which is intended to cover a period of one year in case of short term, and three years in the case of Medium Term Development Framework (MTDF). These plans follow one another in succession in such a way that the termination of the period of one marks the beginning of the period of the other. Such a plan is called a Developmental Plan or, simply, a plan, and the period, it covers, is called the period of the plan, or the 'plan period'.

(b) A plan is inspired by well-defined objectives, which provide basic unity to successive Plans. It is formulated on the basis of: -

- i) the short term and long term requirements of the Province;
- ii) the financial resources available with the Province; and
- iii) the financial assistance in the form of loans and aid likely to be made available, by the Federal Government and foreign countries and aid giving agencies, during the period it is intended to cover. It embodies a number of schemes grouped, under various sectors and shows sector-wise and scheme-wise, allocations. Such schemes are called development schemes, as they involve development expenditure as defined in Para 4.1

(c) In order to implement a Plan, and achieve its objectives, the expenditure proposed for the period of the Plan, for the various schemes forming its constituents, is phased out over the period of that plan, that is, the expenditure proposed, for each constituent schemes for each financial year of the Plan period, is determined, and specified. The statement in which expenditure is specified, both revenue and capital, proposed for the various development schemes for a particular financial year, is the Annual Development Programme for that year. The size of the Annual Development Programme of a financial year

depends, primarily, on the scope and purposes of the Plan covering that financial year, and the availability of resources for financing the Programme in that year.

(d) A development scheme for which provision is proposed in the Development Programme of a financial year, should be shown as a new scheme in that Annual Development Programme, if that scheme had not appeared in any of the Annual Development Programme of the previous financial years.

(e) A scheme, other than new scheme, should be shown as an on-going scheme, in the Annual Development Programme.

4.3 (a) In the Annual Development Programme, the development schemes are grouped under sectors and sub-sectors where sub-sectors exist. The names of the various sectors and sub-sectors are the following:-

Sector	Sub-Sectors
1 AGRICULTURE.	i) Agriculture and Agricultural Credit. ii) Animal Husbandry. iii) Forestry. iv) Fisheries v) Cooperative and Rural Credit vi) Food Storage vii) Land Consolidation
2 Rural Works Programme.	
3 Industries and Minerals	
4 Water Supplies and Sanitation	i) Rural Water Supplies ii) Urban Water Supplies
5 Transport and Communication	i) Transport ii) Communication
6 Housing and Physical Planning	i) Town Planning and Research ii) Low income Housing
7 Government Building	i) Government Servants Housing ii) Government Offices and Buildings
8 Education and Training	
9 Information Culture and Tourism	
10 Health	

11 Social welfare

12 Manpower Training

(b) The Annual Development Programme should contain the following information in respect of the development schemes included there in:-

- (i) Name of the development scheme.
- (ii) Its location.
- (iii) Its status.
- (iv) Its estimated cost.
- (v) Expenditure thereon during the years previous to the year to which the Annual Development Programme relates.
- (vi) Provision proposed for the financial year to which the Annual Development Programme relates with its break-up under capital and revenue.
- (vii) Foreign exchange component of the proposed provision with its break-up under foreign aid and own resources, and capital and revenue.

4.4. (a) Except as provided in sub-para (f), no development scheme, which has not been approved by the competent authority should not be included in the Annual Development Programme. It is, therefore, imperative that all the development schemes which a Department intends to include in the Annual Development Programme, should be got approved by the competent authority. The authorities empowered to approve such scheme are:-

- (i) Officers in category-I listed in part-1 of the First Schedule to the Delegation of Financial Powers Rules, 2006
- (ii) Departmental Development Sub-Committee (DDSC).
- (iii) Provincial Development Working Party (PDWP).
- (iv) Executive Committee of the National Economic Council (ECNEC).

(b) Officers in category-I are competent to accord, without reference of the Departmental Development Sub-Committee, administrative approval to development schemes pertaining to their departments, costing up to Rs.2.000 million or such other ceiling as fixed for individual departments. The development schemes costing more than Rs.2.000 million, or such other ceilings as fixed for individual departments but less than Rs.200.000 million should be referred to the Departmental Development Sub-Committee (DDSC) for approval. The Provincial Development Working Party (PDWP) is competent to approve the schemes up to Rs.5,000 million and also a recommendatory body for recommending the

Scheme, beyond the competency of the Provincial Development Working Party to the Executive Committee of the National Economic Council (ECNEC) for approval.

(c) The Departmental Development Sub-Committee consists of the Secretary of Administrative Department to which the scheme relates (hereinafter referred to in this sub-para as the concerned Administrative Department), and a representative each of the Finance Department, and the Planning and Development Department, not below the rank of Deputy Secretary. The Committee should observe the following procedure: -

- i) The concerned Administrative Department should issue an office order formally constituting a 'Departmental Development Sub-Committee', and mentioning, by designation, the representatives of the Finance Department, and the Planning and Development Department, who will be its members.
- (ii) The meetings of the Departmental Development Sub-Committee should be convened by the concerned Administrative: Department.
- (iii) The procedure for submission of P C-I Form preparation of working paper incorporating comments received from other departments, issue of orders, etc. should be the same as observed by the Provincial Development Working Party.
- (iv) Copies of the minutes, and the decisions of the Departmental Development Sub-Committee, should be endorsed to the Finance Department, and the Planning and Development Department.
- (v) In the case of difference of opinion between the concerned Administrative Department, and the Finance, and/or Planning and Development Department, P C - I Form of the development scheme, in dispute, along with a statement of points on which agreement could not be reached, should be referred to the Provincial Development Working Party, for a decision.
- (vi) If any meeting of the Departmental Development Sub-Committee is not presided over by the Secretary of the Administrative Department concerned, or, if a meeting is presided over by the Secretary of the concerned Administrative Department, but is not attended by anyone of the members, the proceedings should be deemed as irregular, and the development scheme or schemes, cleared at such meetings would

continue be treated as un-approved, for the purpose of release of funds, by the Finance Department. If the absentee member, or members, communicates his or their views, in writing, about the development scheme, or schemes, to the Sub-Committee, in advance, the proceedings of the meeting should be considered as regular in respect of such development scheme, or schemes.

(d) Development schemes for submission to the Departmental Development Sub-Committee, Provincial Development Working Party, and Executive Committee of the National Economic Council should be prepared in P C-I Form, in accordance with such directives as are issued from time to time by the Planning and Development Department.

(e) The Administrative Department concerned should ensure that development schemes, of local significance are discussed in the concerned District Development Committee, before they are approved, and included in the Annual Development Programme.

(f) After the development schemes are approved by the competent authority, a formal sanction according administrative approval should be issued under intimation to the Finance Department, and the Accountant General/Director General Accounts, (Works). A revised administrative approval should be issued, if the estimated cost of the scheme is enhanced, or the scheme is revised.

(g) If a particular development scheme has not been approved by the competent authority, in time for inclusion in the Annual Development Programme of a financial year, and, in case the Administrative Department concerned considers it necessary to include it in that Annual Development Programme, in anticipation of approval to the said development scheme, the Secretary of the Administrative Department may take up the matter with the Finance Secretary, and the Planning and Development Department, and explain the circumstances which necessitate its inclusion in the Annual Development Programme. If the Finance Secretary, and the Planning and Development Department, agree, the development scheme should be included in that Annual Development Programme on tentative basis. However, the funds should only be released after the approval of the scheme by the competent authority.

4.5. (a) In the month of December each year, the Finance Department should supply copies of Form B.M. 12 to the Administrative Departments for furnishing information relating to development schemes proposed to be included in the Annual Development

Programme. Only such schemes as have been cleared by the competent authority, or have been agreed to be included in the Annual Development Programme on tentative basis, under Para 4.4. (g) should be included in the form. While filling in the forms, the following instructions should be kept in view:

- (i) Separate form should be used for each sector/sub-sector.
- (ii) Nomenclature of all development schemes as approved by the competent authority should be properly and correctly stated.
- (iii) Lumping of development schemes into a programme should be avoided.
- (iv) Status of the developmental schemes should, be clearly spelt out.
- (v) Provision for the development schemes, in the same sector or sub-sector should be grouped on functional basis, and not on organizational basis.
- (vi) In the case of development schemes, where recoveries are expected, both the net and gross expenditure should be shown in the form.
- (vii) Self-financing development schemes of Autonomous Bodies should also be shown under the appropriate sector or sub-sector.
- (viii) If a development scheme is to be financed from foreign aid or loan, the source i.e. name of aid/loan giving country and agency, should also be indicated.
- (ix) Receipts likely to accrue as a result of implementation of a development scheme should be shown separately in an annexure to the form.

(b) The Administrative Department concerned should return, Form B. M-12 duly filled in, to the Finance Department, not later than 20th December, each year. The schedule and memorandum in Form B. M.21 in respect of development scheme so included should be furnished to the Finance Department, not later than the 20th February, each year.

(c) The Annual Development Programme (first edition) should be prepared and got printed, on the basis of information given in sub-Para (b) above.

4.6. (a) A series of meetings are held in the Planning and Development Department, ordinarily during the period from about the 15th January to about the 10th February each year, for consideration of the Annual Development Programme. At these meetings, the Finance

Department, and the concerned Administrative Department, are duly represented. As soon as, programme of these meetings is finalized a copy thereof, together with & copy of the first edition of the Annual Development Programme, should be supplied to each of the concerned Administrative Departments. These Departments should scrutinize the details contained in the first edition of the Annual Development Programme relating to the development schemes with which they are concerned and, intimate to both the Planning and Development Department, and the Finance Department, the omissions and mistakes, if any therein, so as to reach the Finance Department, and the Planning and Development Department at least three days before the date fixed for consideration of those schemes. At these meetings the first edition of the Annual Development Programme is considered and allocations are tentatively made for individual schemes, keeping in view the tentative size of the Programme fixed by the Planning Commission, and the relative priority of each development scheme.

(b) Immediately after the meetings referred to in sub-para- (a), the Planning and Development Department should intimate, to the Finance Department, and, if necessary, to the concerned Administrative Department also, the provision approved for each scheme as a result of the scrutiny carried out in these meetings. The Finance Department should then prepare the second edition of the Annual Development Programme on the basis of the decisions arrived at in those meetings, printed copies of which are supplied to the Planning Division, and various Ministries of the Federal Government, and the Planning and Development Department.

(c) The Federal Ministry of Finance will, by the 10th of March, determine and indicate in consultation with the Provincial Government the final estimates of resources expected to be available to the Provincial Government for the execution of its Annual Development Programme. On the basis of these estimates, the Planning Division will fix the size of the Annual Development Programme, and the sectoral allocations, and communicate the same to the Provincial Government. On receipt of this information, the Annual Development Programme should be finalized by the Planning and Development Department, in consultation with the Finance, and the concerned Administrative Department. By the end of April, approval of the National Economic Council will also be received, and any change or modification, necessitated as a result thereof, should be incorporated in the Annual Development Programme.

(d) The Annual Development Programme, as formulated in sub-Para (c), should be submitted to the Cabinet at its meeting, convened in May, for consideration of budget proposals for the coming financial year. The Annual Development Programme, as approved by the Cabinet, should be finally printed, and presented to the Provincial Assembly.

4.7. (a) The Annual Development Programme is divided into various sectors/sub-sectors which do not correspond to the grants shown in the Details of Demands for Grants. Generally one sector/sub-sector covers more than one grant. The Annual Development Programme, however, draws distinction between 'Revenue' and 'Capital' expenditure. The entire provision shown on 'Revenue Account' is accounted for, under the appropriate minor/detailed function under the Grant No. "PC 12036-Development", while that shown under Capital Account is, accommodated under the relevant minor/detailed function under the following grants: -

PC 22037-Irrigation Works.

PC 12038-Agricultural Improvement and Research.

PC 12039-Industrial Development.

PC 12040-Town Development.

PC 12041-Roads and Bridges.

PC 12042-Government Buildings.

PC 12043- Loans to Municipalities.

(b) After the Annual Development Programme is finalized the provision proposed therein, for the various development schemes should be incorporated in the "Estimates of Charged Expenditure and Demands for Grants (Development)" under the appropriate grants mentioned in sub-Para (a).

(c) The developmental expenditure, reflected in the "Estimates of Charged Expenditure and Demand for Grants (Development)" contains the details of Functions, Objects, Scheme number and DDO code for each scheme sector/subsector.

CHAPTER 5

ESTIMATES OF RECEIPTS

5.1. (a) The estimates of receipts are compiled in the budget publication titled “Estimates of Receipts”. For compiling this publication, a Budget Call Circular (BCC) is issued by the Finance Department on the dates as prescribed in the Budget Calendar (Appendix-‘C’). The BCC provides a policy guideline under MTBF and other reforms to be undertaken in the public sector financial management as a part of reform agenda which also include the BM 1 form requiring the following information in respect of each major object, minor object, detailed object, and sub-detailed object, if any: -

- i. Budget Estimates of the coming financial year.
- ii. Revised Estimates of the current financial year.
- iii. Budget Estimates of the current financial year.
- iv. Accounts of the financial year just closed.

The terms “budget estimates”, “revised estimates”, and “accounts” mentioned above, have been explained in Para 2.2, 2.10, 2.60 and 3.15, respectively.

(b) The budget estimates of the current financial year are already available in the “Estimates of Receipts” for the current financial year. Only the other estimates, and the accounts, mentioned in sub-Para (a) above, are prepared by the Finance Department on the basis of the information furnished by the various estimating officers, namely Collecting Officers, Controlling Officers, Regional Heads, where they exist, and Head of Departments. The authorities named as Collecting Officers, Controlling Officers, Regional Heads and Head of Departments in respect of the various minor objects, and detailed-objects, where detailed-objects exist, are given in columns (3), (4), (5), and (6) respectively in part I of Appendix ‘D’.

5.2. The Finance Department should supply to the Collecting Officers, by a date not later than 1st August each year, blank forms in which their estimates of receipts for the coming financial year are to be prepared and submitted. Such forms should contain columns arranged, as in Form B.M. I, to show:-

- a. actuals of the year just closed;
- b. original budget estimates of the current financial year;
- c. revised estimates proposed for the current financial year; and
- d. budget estimates proposed for the coming financial year;

The figures of the original budget estimates of the current financial year, referred to in item (b) above, which are already available, should be entered by the Finance Department in the forms, before they are issued. The blank forms relating to each minor object, or detailed-object subordinate to a minor object, where such detailed object exists, should be supplied in quadruplicate to the Collecting Officers of that minor object or detailed object, as the case may be. In the case of a minor or detailed object, where the Controlling Officer is the same as Head of the Department, the form should be supplied in triplicate only. In respect of the objects where second estimates are required to be submitted by the Head of the Department concerned, or, where there are Regional Heads, extra copies of forms should be supplied to the Collecting Officers concerned.

5.3 By 1st October each year, the Finance Department should supply to the Heads of Departments, mentioned in column (6) of Part I of Appendix 'D', four copies of printed forms in which their estimates of receipts for the coming financial year are to be prepared and forwarded to the Finance Department. Such Forms should contain columns arranged, as in Form B.M. 2, to show;

- a). budget estimates for the coming financial year (to be entered by Finance Department after the estimates are finalized by that Department);
- b). revised estimates of the current financial year (to be entered by the Finance Department after the estimates are finalized by that Department);
- c). original budget estimate of the current financial year;
- d). accounts of the financial year just closed;
- e). original budget estimate of the financial year just closed;
- f). actuals of the two financial years immediately preceding that just closed;
- g). actuals for the last 8 months of the financial year just closed;
- h). actuals for the first 4 months of the current financial year;
- i). revised estimates of the current financial year proposed by the Head of Department; and
- j). budget estimates for the coming financial year proposed by the Head of Department.

The figures of the original budget estimates of the current financial year, item (c) above, the original budget estimate of the financial year just closed, item (e) above and the actuals of the two financial years immediately preceding that just closed, item (f) above should be entered by the Finance Department in the forms, before they are issued.

5.4. The Collecting Officer should fill in the Form B.M. I received by him, and, after signing them, retain one copy for record in his office, and forward the rest to the Controlling Officer of the particular minor object or detailed object concerned, accompanied, where he considers this necessary, by an explanatory note showing the reasons for his proposal. The

dates by which the estimates of the Collecting Officers should reach the Controlling Officer, are indicated in column (4), part I of Appendix-‘D’.

5.5. (a) On receipt of the estimates from Collecting Officers, the Controlling Officer should scrutinize those estimates, add or reduce them, if necessary, in the light of any later information of which he may be in possession. He should retain one copy of the estimates, as approved or revised by him, for record in his office, and, if he is not also the Head of the Department, forward the remaining copies, accompanied, if he considers this necessary, by an explanatory note, to the Head of the Department, for the particular major object or minor object concerned. The dates by which the estimates from the Controlling Officers for the several heads of accounts, should reach the respective Head of Departments, are indicated in column (6), part I of Appendix-‘D’.

(b) In the case of Departments where there are Regional Heads, the estimates in Form BM. I should be routed through them, and should reach them by the dates mentioned in column (5), part I of Appendix-‘D’. The Regional Heads should scrutinize such estimates and revise them, if necessary, and consolidate them, as revised by them for the whole region, properly arranged under minor or detailed objects. Such consolidated estimates should be forwarded to Head of Department, so as to reach him by the date mentioned in column (6), Part I Appendix-‘D’.

5.6 (a) On receipt of the estimates from Controlling Officers in Form B.M. 1, or, if he is his own Controlling Officer, on receipt of such estimates from Collecting Officers, the Head of Department should consolidate the figures furnished by the sub-ordinate estimating officers, in respect of:

- (i) the revised estimates of the current financial year; and
- (ii) the budget estimates of the coming financial year;

for each major head of account, in so far as he is concerned, properly arranged under the various minor and detailed objects. He should scrutinize the consolidated estimates, and revise them if he considers necessary, and enter the estimates, as approved by him for each minor or detailed object, in the appropriate columns of Form B.M. 2, under the following headings;

- (i) Revised estimates proposed by the Head of Department (penultimate column of Form B.M. 2).

- (ii) Budget estimates proposed by the Head of the Department for the coming financial year (last column of Form B.M. 2).

In Form B.M. 2, the Head of Department should also furnish, for each detailed object: -

- (i) actuals of the financial year just closed (fourth column of Form B.M. 2);and
- (ii) actuals of the current financial year, for as many months as it is possible for him to do plus similar actuals for, as many months of the preceding year as, when added together, will give the figures for a complete year (eighth and ninth columns of Form B.M. 2).He should furnish these figures, from the accounts maintained by him, in accordance with paragraph 12.4. In compiling the estimates in Form B.M. 2, the Head of Department should round-off figures, under each item, to the nearest 1,000, i.e. the figures of 499 or less should be ignored, while 500 or more should be raised to the 1,000.

b) The Head of Department should prepare a note explaining the difference between: -

- (i) the revised estimates proposed by him for the current financial year, and the budget estimates of the current financial year; and
- (ii) the budget estimates proposed by him for the coming financial year, and the revised estimates proposed by him for the current financial year.

c) A copy each, of Form B.M. 2 duly filled in, and the note prepared by the Head of Department should be forwarded to the Finance Department, by the dates indicated in column 7, Part I of Appendix-‘D’.

5.7. In preparing their estimates, the Collecting Officers, and superior estimating officers, should be guided by the instructions in Para 5.8 to 5.15. They may note that the Finance Department is only responsible for the correctness of the estimates framed on the figures supplied by the Heads of Departments, but, but the accuracy of these figures is the key responsibility of the Collecting Officers, and the senior estimating officers.

5.8. The estimates of receipts should be forecasted accurately at the time of their preparation, as the financing of the programme of expenditure in the various Departments is vitally dependent upon it. While the under-estimating of receipts will cause an alarming

position of ways and means, while over gross estimating may raise false hopes, which may be falsified in the end. Therefore the estimates submitted by the estimating officers should neither be inflated nor under-pitched.

5.9. (a) The revised estimates for a financial year are forecasts, as accurate as it is possible to make at the time, of what the actual receipts of that year will be. The most important guide to the preparation of such estimates, will, therefore, ordinarily be found in the actual receipts of those months of that year which have already elapsed. If an officer observes, that the actual receipts, from a particular source of revenue, reveal a growth, or a diminution, compared with those of the corresponding period of the previous year, he will be justified in assuming a continuance of the growth, or decline, at the same rate during the remaining months. The proportionate estimate, based on this assumption, should however, be corrected by a consideration of any other materials which are available for formation of a sound forecast: earlier collection of a revenue, for instance, or the anticipation of agricultural or commercial depression, may suggest that the rate of growth, will be retarded or accelerated, and the proportionate estimate should, therefore, only be used by the Estimating Officer, as one, among a number of factors, which influence his decision. It is also rarely suitable for use in estimating land revenue, and other receipts, for which a fixed demand is formulated, or income such as that from the sale of land and houses, which necessarily fluctuates widely from year to year.

(b) In all cases, the reasons, for the Collecting Officer to adopt the figures, proposes for revised estimates of the current financial year, should be concisely but clearly explained. This explanation should not be mechanical, but should recount the particular circumstances which have in his opinion, lead to a recorder increase, or decrease, in the revenue of the earlier months, and the grounds on which he expects to obtain the balance of the estimate in the latter part of the current financial year. A statement that the revised estimate is based on the up to date income plus the anticipated income during the remaining months of the current financial year, is merely an arithmetical explanation, and is of little assistance to a Controlling Officers in deciding whether the estimate is reasonable.

5.10. The actuals of the previous financial years, and the revised estimates of the current financial year, ordinarily afford the best guide in framing the budget estimates of the coming financial year, and a continuance of any growth, or decline, in income indicated by them, may, in the absence of definite reasons to the contrary be assumed in all cases in which

proportionate estimates can be usefully employed. But, special attention should be paid to new sources of revenue, which have not been taken into account in the previous financial years. The reasons, which have led to the adoption of the figures for the budget estimates of the coming financial year, should be briefly, but clearly, explained.

5.11. The Collecting Officers are required to furnish “original budget estimates of the current financial year” in form B.M 1. Since the budget estimates of receipts for a financial year are distributed to the various Collecting Officers, they will repeat, in the column for the original estimates of the current financial year in Form B.M. 1, the estimates they proposed for that year.

5.12. (a) Form B.M. 1, in respect of “Land Revenue”, should be accompanied by a statement in Form B.M.4 showing the actual demand, collection, and balance, up to the date of its submission, and also the estimates of Executive District Officer (Revenue) for the whole of the current and of the coming financial year. The totals for the revised estimates and budget estimates in column 4 (Collections) should agree with the totals for the revised estimates for the current financial year, and the budget estimates for the coming financial year, proposed in Form B.M. 1. The statements in Form B.M. 4 should be consolidated into one statement by the Board of Revenue, and such consolidated statement should be forwarded to the Finance Department with the estimates in Form B.M. 2, together with the originals of the statements in Form B.M 4.

(b) On the basis of the latest information available with him, the Executive District Officer (Revenue) should prepare a final estimate for all detailed heads under the major object “Land Revenue”, and submit it, to the Controlling Officer, concerned, by 10th April each year in Form B.M .2. The Controlling Officer should revise if necessary, and send these estimates to the Board of Revenue which, in turn, should send it to the Finance Department duly completed in Form B.M. 2, and accompanied by a statement in Form B.M. 4 as regards ordinary revenue, and an explanatory note of the variations, not later than 15th April.

(c) The Board of Revenue should, in the budget estimates proposed by it under the head “Land Revenue”, provide for credits, to the Provincial Consolidated Fund, on account of adjustments between the Provincial and Federal Governments on account of annual military grants of land, and jagirs, if any.

5.13. (a). The object "C 01201- Interest on loans-Punjab" is intended for showing the interest recoverable:-

- (i) on loans and advances given by the Provincial Government;
- (ii) on investments of cash balances; and
- (iii) on miscellaneous items.

It also includes the receipts on account of dividends on investments of the Provincial Government's Public Private Partnership or in commercial concerns. The officers who are required to submit an estimate in respect of the object "C 01201- Interest on loans-Punjab" in Form B.M. 1, for interest on any class of loan, should attach to his estimates, a statement in Form B.M. 5, showing the rate of interest recoverable, and other information, as required therein. The Head of Department, who prepares and submits the estimate in Form B.M. 2, should consolidate these statements, and forward to the Finance Department, with his estimates, one statement for the whole province, for each category of loan dealt.

(b) With a view to obtaining the latest and more accurate estimate, Head of Departments concerned should furnish to the Finance Department, by 15th April each year, an estimate of interest in form B.M. 5. Any change proposed in the estimates furnished earlier, should be supported by explanatory memoranda.

5.14. (a) The Board of Revenue should submit to the Finance Department, by the 15th April each year, a final forecast in Form B.M. 2, for the revised estimates of the current financial year, and the budget estimates of the coming financial year, for all heads subordinate to the major object "C037-Extraordinary Receipts". In order to enable the Board of Revenue to prepare this forecast, the Executive District Officer (Revenue), or Colonization Officers, should submit to the Board of Revenue, not earlier than 1st April, and not later than 16th April, a final estimate, in the same forms as the original estimate, which should include the figures for sales of land, and purchase of proprietary rights, which may have taken place, since the submission of the last estimate, and any other changes that may be necessary on the basis of the most recent information available.

(b) The following special instructions govern the estimates under the objects (a) sale of un-developed lands, and (b) purchase of proprietary rights, by Government tenants: -

- (i) By the 15th September each year, each Executive District Officer (Revenue) or Colonization Officer, concerned, should submit to the

Board of Revenue, a statement in Form B.M. 6, for sales of un-developed lands, and in Form B.M. 7, for sales of proprietary rights.

- (ii) Executive District Officer (Revenue), and Colonization Officers, who include in their budget estimates, any sums on account of such sales, should attach to their estimates, a statement in Form B.M. 8, for sales of un-developed lands, and a statement in Form B.M. 9, for sales of proprietary rights.
- (iii) Statements in respect of districts should be consolidated, and, where necessary, corrected by the Board of Revenue, The consolidated statements should be in the same forms, and should be submitted with the budget estimates, to the Finance Department.

5.15. Recoveries or repayments of loans and advances given by the Provincial Government, are taken as an item of receipt, and credited to the head "Loans and Advances by the Provincial Government". In preparing estimates of loans and advances likely to be required, the authorities named as Heads of Departments, in column 6 of Appendix 'D', should, both at the same time, also forward an estimate of repayments or recoveries expected for the coming financial year, in respect of the category of loans for which they are responsible. Estimates of Loans to Government Servants should be prepared by the Finance Department without obtaining any material from Heads of Departments. The Accountant-General should, however, furnish the required data, and propose estimates under the object "C 01201- Interest on loans-Punjab".

5.16. Refunds of revenue are exhibited by means of separate deduct entry under the head "Deduct Refunds" subordinate to the relevant major objects for receipts, and are not treated as expenditure for the purpose of Demands for Grants. While preparing the estimates of receipts, it should be ensured that the provision proposed for refunds of revenue, is not deducted from the gross estimates of revenue. Necessary provision on this account should be shown against the head "Deduct Refunds". The Collecting, and Controlling, Officers, and Heads of Departments, as shown in Appendix 'D' for a receipt head of account, will also act as the Disbursing, and Controlling, Officers, and Head of Departments for refunds under the same head.

5.17. (a) The primary basis of budget estimates of receipts of Irrigation Department, should be the audited actuals of the last years, and it will be sufficient, if the average, of the

last three year's actuals, is taken. Ordinarily, the last three years' actuals, for which figures are available, should be the most suitable, but, if any of these years, were abnormal it should be advisable to exclude such year or years, and substitute other year or years, or make the figures of those year, normal. It should, however, be clearly explained why and how the change has been made. Having obtained the basic figures, additions and deductions should be made on account of various causes indicated in Form B.M. 18. The estimates as prepared should show clearly, the basic figures, and the additions and deductions made for any of the causes.

(b) The budget estimates should be prepared, by the Collecting Officers, in Form B.M. 18, there should be accompanied by Form B.M. I, with a memo explaining variations between the figures of budget estimate, the first revised estimate and submitted to the Head of Department, through the Regional Head.

(c) As the second budget estimate, is submitted to the Finance Department by 15th April, and is confined to direct receipts only, it is imperative that the first budget estimate for indirect receipts should be prepared very carefully. It should be prepared in the same form in which the original estimate is prepared, and should be based on the arrears actually booked during Rabi harvest.

(d) The first revised estimate, for both direct and indirect receipts for the current financial year, should be submitted along with the budget estimates for the coming financial year. It should be prepared by Collecting Officers in Form B.M. 19. When the first revised estimate is submitted, the Collecting Officer has definite information, so far as direct receipts are concerned, of the actual collection for the previous Rabi harvest. He does not, however, definitely know what the demand will be for Kharif harvest. He should, therefore, take into account the actuals of past years for this crop, and any peculiar causes, which will affect receipts, such as, extension of irrigation, unsatisfactory water supply, etc. The second revised estimate is confined to direct receipts only, and is submitted to the Finance Department by 15th April. By that time the required material viz. water rate, and other items of collection such as; actuals for Rabi harvest and. actual demand for Kharif, become available. The second revised estimate, should be prepared on the basis of such material, in the same form as the first revised estimate, and should be accompanied by an explanatory memo.

5.18. Executive District Officer (Revenue) should prepare estimates of receipts under the object "C 03870 Fees, Fines, and Forfeitures etc" levied in "Kutchery compounds". The

estimates should take into account all receipts likely to be realized from fee charged from petition and deed writers allowed to practice in the Kutchery compounds, and from shop rents and other fees charged from sweet meat sellers, and vendors of other eatables, and other miscellaneous income, creditable to the Kutchery fund.

5.19. The Accountant General should furnish necessary data, and suggest the estimates in respect of the heads of account “C 02241 Receipts in aid of Superannuation” and “C 03825-Collection of payments for services rendered”.

5.20. The estimates in Form B.M. 2 in respect of the major or minor objects marked with asterisk in Part I of Appendix ‘D’ should be submitted, by the concerned Head of Departments, to the Finance Department, through their Administrative Department.

5.21. As soon as the estimates of receipts are received from the Head of Departments or the Administrative Department, as the case may be, the Finance Department should scrutinize them in detail, and make such modifications as may be considered necessary, on the basis of actuals, or any other information which may be available with them. The figures comprising such estimates; as accepted by the Finance Department are called the first edition figures of receipts.

5.22. In the case of the objects, for which estimates are received from two or more Head of Departments, the estimates relating to each Head of Department, as accepted by the Finance Department, should be incorporated in the above mentioned statements separately. These statements, and the notes written in the Finance Department on the estimates, should be printed, along with the notes etc. of concerned Head of Department, and supplied to: -

- (i) The concerned Head of Department;
- (ii) The concerned Administrative Department, if it is itself the Head of Department; and
- (iii) The Accountant General,

Before 15th March the Head of Departments, the Administrative Departments, and the Accountant-General, may offer their comments, on the estimates as accepted by the Finance Department, before 2nd April. The Finance Department should examine such remarks, if any, received, and revise the estimates, if necessary, after taking into account: -

- (i) The remarks, if any, received on the first edition figures adopted by the Finance Department;
- (ii) Any factor, affecting the receipts, not already taken into consideration; and

- (iii) The estimated receipts expected as a result of items of expenditure proposed for inclusion through continued and new expenditures.

The estimates, so revised, which are called the “estimates” or “figures of final revise”, are, then, incorporated in the Estimates of Receipts.

CHAPTER 6

ESTIMATES OF EXPENDITURE ON PERMANENT ACTIVITIES

6.1. (a) Expenditure, on permanent activities, will consist of all current expenditure, other than:-

- (i) new expenditure, and
- (ii) expenditure on temporary continuing activities.

(b) A work for which provision existed in the original, or a supplementary, Schedule of Authorized Expenditure of a financial year, or for which provision was made during the course of the financial year in anticipation of the approval of supplementary grants is, in the financial year next to that financial year, called a work in-progress if it is proposed to continue that work during such next financial year. Expenditure on works in-progress is actually of the nature of expenditure on temporary continuing activities discussed in Chapter 7, but its estimates are prepared along-with, and in the same manner as, the estimates relating to expenditure on permanent activities.

6.2. The estimates of expenditure on permanent activities, and works in-progress, are prepared by the various estimating officers, namely, the Disbursing Officers, Controlling Officers, Regional Heads where they exist, and Head of Department. The authorities named as Disbursing Officers, Controlling Officer Regional Heads, where they exist, and Head of Department in respect of the various minor objects and detailed objects where detailed objects exist, are given in columns (3), (4), (5) and (6) respectively, Part II of Appendix-‘D’.

6.3. (a) For the purpose of preparing the estimates mentioned in Para 6.2, the Finance Department should supply, to all the Disbursing Officers, except those mentioned in sub-Para (b), by a date not later than 1st August each year, blank forms in which their estimates of expenditure on permanent activities for the coming financial year, are to be prepared and submitted. Such forms should contain columns arranged, as in Form B.M.I, to show: -

- (i) Actuals of the financial year just closed;
- (ii) Original estimates of the current financial year;
- (ii) Revised estimates/modified grants of the current finances year; and.
- (iv) Budget estimates proposed for the coming financial year.

The blank forms relating to each minor object, or detailed object subordinate to a minor object where such detailed object exists, should be supplied in quadruplicate to the Disbursing Officers of that minor object, or detailed object, as the case may be. In the case of

minor object, or detailed object, where the Controlling Officer is the same as the Head of the Department, the form should be supplied in triplicate only. The Disbursing Officers of the Departments, where there are Regional Heads, should be supplied with one copy more than the number mentioned above.

(b) In respect of the functions relating to the: -

- (i) Buildings Department;
- (ii) Highways Department;
- (iii) Irrigation Department;
- (iv) Housing and Physical Planning Department; and
- (v) Public Health Engineering Department,

the Finance Department need not supply Form B.M. I. The Disbursing Officers dealing with these objects should, either obtain such forms by direct indent on the Government Press or they should be supplied such forms by the concerned Head of Department.

6.4. (a) By 1st October each year, the Finance Department should supply to Regional Heads, and the Head of Department, mentioned in columns (5) and (6) Part II of Appendix- 'D', four copies of printed forms in which their departmental estimates of expenditure on permanent activities, and works in-progress, for the coming financial year, are to be prepared and forwarded to the Finance Department. Such forms should contain columns arranged, as in Form B.M. 2, to show: -

- (i) Budget estimates proposed for the coming financial year (to be entered by the Finance Department after the budget estimates on finalized by that Department);
- (ii) Revised estimates of the current financial year (to be entered by the Finance Department after the revised estimates on finalized by that Department);
- (iii) Original budget estimates of the current financial years;
- (iv) Accounts of the financial year just closed;
- (v) Original budget estimates of the financial year just closed;
- (vi) Actuals of the two financial years preceding that just closed;
- (vii) Actuals of the last eight months of the financial year just closed;
- (viii) Actuals of the first four months of the current financial year; and

- (ix) Budget estimates proposed, for the coming financial year by the Head of the Department.

(b) While forwarding Form B.M. 2 for preparing estimates of expenditure on works relating to Buildings, Highways, Housing and Physical Planning, Irrigation, and Public Health Engineering Departments, the concerned Departments should also furnish information in Form BM. 39, which should indicate: -

- (i) the amount of sanctioned estimates;
- (ii) the outlay up to the end of the financial year just closed; and
- (iii) the probable outlay in the current financial year.

6.5. (a) Before supplying Forms B.M. 1, and B.M. 2, to the various Disbursing Officers, and Heads of Departments, respectively the Finance Department should get printed, therein:-

- (i) the major function; the minor function; detailed function or the sub-detailed function, if any, and the detailed object concerning the Disbursing Officers to whom the form is to be supplied.
- (ii) the original estimates of the current financial year the original budget estimates of the financial year just closed, and the actuals of the two financial years preceding that just closed, in respect of such major function, minor function, sub-detailed function and detailed object.

(b) In the Forms B.M. 1, and B.M. 2, the major function, the minor function, the detailed function, if any, and the detailed objects should be similar to and in the same order as, shown in the Details of Demands for Grants and Charged Expenditure for the current financial year. Any change made in the classification, or heads of accounts, after the printing of the Details of Demands for Grants, and Charged Expenditure, for the current financial years should, of course, be carried out in the forms, before they are printed.

6.6. (a) The Disbursing Officer should fill in the Forms B.M. 1 received by him, and, after signing these retain one copy for record in his office, and forward the rest to the Controlling Officer, for the particular minor function or sub-detailed function concerned, accompanied by an explanatory note where, necessary, showing the reasons for his proposal. The dates by which the estimates of the Disbursing Officers should reach the controlling Officers, are indicated in column (4) Part II of Appendix-‘D’.

(b) On receipt of the estimates of Disbursing Officers, the Controlling Officer should scrutinize these estimates, and add to or reduce them, if necessary, in the light of any latter

information of which he may be in possession. He should retain one copy of the estimates, as approved or revised by him, for record in his office, and if he is not the Head of Department, forward the remaining copies to the Head of Department, along with an explanatory note, for the particular major function or minor function concerned. The dates, by which the estimates from the Controlling Officer for the several function, should reach the respective Heads of Departments, are indicated in column (b), Part II of Appendix 'D'.

(c) In the case of the Departments where there are Regional Heads, the estimates in Form B.M. 1 should be routed through them. The Regional Head should scrutinize such estimates, revise them if necessary, and consolidate them, as revised by him for the whole Region, properly arranged under minor and sub-heads, Such consolidated estimates should be forwarded to the Head of Department, so as to reach him by the date mentioned in column (6),Part II of Appendix 'D'.

6.7. On receipt of the estimates, the Head of Department should consolidate the budget estimates of the coming financial year, for each major function, in so far as he is concerned, properly arranged under minor and detailed function. Before consolidating, the estimates, he should check and verify from the records of his office, estimates of the subordinate estimating officers relating to the cost of the permanently sanctioned establishment, fixed allowances, contingencies etc. He may revise the consolidated estimates, if he considers necessary, and enter such modified estimates, for each minor or detailed function in the appropriate column of Form B.M. 2 under the budget estimate proposed by the Head of Department for the coming financial year (last column of Form B.M. 2). In Form B.M. 2, the Head of Department should also furnish, for each detailed head, the: -

- (i) Actuals of the financial year just closed; and
- (ii) Actuals of, the first four months of the current financial year and the last eight months of the financial year just closed.

He should furnish these figures, from the accounts maintained by him in accordance with paragraph 13.8.

6.8. After finalizing and consolidating the estimates as in Para 6.7, the Head of Department should prepare a budget note containing justification for his estimates, arranged by major, minor or detailed function in the same order in which estimates have been consolidated. In this note, each object should be dealt with separately. The budget note

should contain an explanation of the difference between the estimates proposed for the coming and the estimates of the current, financial year as shown in the 1st edition. It is important to explain the cause of increase under “Basic Pay of Officers” and “Basic Pay of Other Staff” that is, whether it is due to increments, sanctioned increases of permanent establishment, or any other reason. Under other objects increases, unless justified will be disallowed by the Finance Department.

6.9. (a) A copy each of Form B.M. 2, and the Budget note prepared by the Head of Department should be forwarded by them to the Finance Department, and to Accountant General/Director General, Accounts, (Works), by the dates noted in column 7, Part II of Appendix-‘D’, along with the following documents :-

- (i) Estimates of the Disbursing Officers, in Form B.M. 1
- (ii) An abstract statement in Form B.M. 3, giving the number, and rates of pay of officers and staff, provided to under detailed objects “Basic Pay of Officers” and “Basic Pay of Other Staff” and the details under other detailed objects, like “Repairs and Maintenance of Durable Goods and Works”, “Operating expenses” etc.
- (iii) Details, in Form B.M. 10, relating to pay etc. of officers and staff, provided for under “Basic Pay of Officers” and “Basic Pay of other Staff” prepared for office and staff separately.
- (iv) Details, in Form B.M. 11, in respect of external expenditure, which have been included in Forms B.M. 1 and B.M. 2.

(b) In the case of the estimates relating to expenditure on works of the Buildings Highways, Housing and Physical Planning, Irrigation, and Public Health Engineering Departments, the Head of Department should forward his estimates, in Form B.M. 2 along with self-contained explanatory memo justifying his estimates to the Finance Department. The memo should not contain any reference to the previous correspondence, and should separately deal with each work, under various minor functions. Comparison of the estimates of the coming financial year, where necessary, should be made with the grant for the current financial year.

6.10. The Accountant General/Director General, Accounts, (Works), after scrutinizing the estimates, particularly those of establishment charges, should forward their remarks on the estimates of the Heads of Department, to the Finance Department, by the 10th of January. In

reviewing or checking the estimates of the Head of Departments, the Accountant General/Director, Accounts, (Works) is expected to keep himself informed of all the circumstances which will affect the expenditure of the Provincial Government. He should take into account all cases in which transfer adjustments with other Government and Departments, as well as transfer entries between different heads of accounts, have to be made in the accounts of the year to which the estimates relate.

6.11. (a) The Finance Department should scrutinize the estimates received from the Head of Departments, and add to, or reduce then, on the basis of the information available with, or made available by the Head of Departments or other authorities to, the Finance Department. The estimates, so revised and adopted, should be entered in the appropriate column of Form B.M. 2 meant for the “Budget Estimate” of the coming financial year. Such estimate are called the first edition estimates, and the notes in which the Finance Department scrutinized the estimates and adopted the first edition figures, are called the “first edition budget notes”.

(b) In the case of minor or detailed function for which estimates are received from two or more Head of Departments, the Finance Department should first consolidate the estimates for that minor or sub-function, as the case may be, before they are scrutinized.

6.12. The Finance Department should get printed the first edition figures of estimates, and the first edition budget notes, referred to in Para 6.11, along with the notes of the concerned Head of Department, and supply copies thereof, by 10th March, for comments, to: -

- (i) the Head of the Department concerned;
- (ii) the Administrative Department concerned, if itself the Head of the Department; and
- (iii) the Accountant General/Director General, Accounts, (Works).

6.13. The Head of Departments, and the Accountant General/Director, Accounts, (Works), should forward their comments, to the Finance Department by 30th March, on the first edition figures of estimates adopted by that Department, and also on such points in the first edition budget notes of the Finance Department, on which their comments are specifically invited may be desirable and useful in finalizing the estimates on realistic basis.

6.14. The Finance Department should re-examine estimates, after taking into account: -

- (i) the comments of the Head of Departments on 1st edition figures, and the first edition budget notes;

- (ii) the comments of the Accountant General/Director General, Accounts, (Works), on the first edition figures adopted by the Finance Department;
- (iii) any other factor which was not before the Finance Department, when the first edition figures of estimates were adopted.

To or from the figures adopted, as a result of such re-examination, should be added or reduced, as the case may be:

- (i) the estimates of expenditure, on temporary continuing activities, finalized in accordance with the instructions in Chapter 7.
- (ii) the estimates of expenditure on new activities, determined in accordance with the instructions given in Chapter 8.
- (iii) lump sum provision for temporary posts and other purposes, if and when necessary; and
- (iv) lump sum cut, if any, on the major function, as a whole, imposed by the Provincial Government.

The total figures thus arrived at, are called the “figures of final revise”, and the notes, in which the figures of final revise were adopted, are called the “budget notes of the final revise”.

6.15 The estimates of expenditure on permanent activities and on works in progress should be prepared as accurately as possible. While framing such estimates, the following instructions should be borne in mind: -

- (i) Provision should be included, under proper detailed function/object in consultation with the Accountant General/Director, General Works, (Accounts), where necessary.
- (ii) Provision should be included for all items that can be foreseen. At the same time, it is essential that the provision is restricted to the absolute minimum necessary.
- (iii) The first edition figures of estimates relating to the coming financial year should, generally, be based on the corresponding first edition figures relating to the current financial year, after taking into account.

- (a) Any post made permanent, or any decision taken to economize expenditure, after the estimates relating to the current financial year were finalized.
 - (b) The increase expected on account of normal increments of officers, and officials; and
 - (c) Any orders passed, or any circumstances arising after the finalization of the estimates relating to the current financial year, necessitating change in the estimates.
- (iv) The estimates for a financial year should provide only for what is expected to be actually paid under, proper sanction, during the year, including the arrears of the past years. **Regarding the provision proposed for payments of the arrears of the past years, the onus of proving that payments thereof could not be anticipated lies on the concerned Controlling Officers.**
- (v) In framing the estimates for permanent establishment, the pay, including increments likely to be drawn by persons on duty during the year, should be provided for. **No provision should be made in the estimates for appointments to be held in abeyance. Provision for those who are on deputation, or absent in other ways, and are not likely to return to the department within the financial year to which the estimates relate, should be excluded.**
- (vi) Provision for leave salary should be proposed against the detailed object "A01278-Leave Salary" under the minor object "A012-Other Regular Allowances (Excluding T A)". Such provision should be based on the amounts estimated to be required for payment of leave salary to the officers, and officials, likely to be on leave during the financial year to which the estimates relate.
- (vii) A comparison of the grant relating to the financial year just closed, with the actuals of that year, will show where the estimates relating to that year the expenditure went wrong and will enable the concerned Head of Department to estimate with greater accuracy.
- (viii) Any excess proposed over the provision made in the first edition figures of the current financial year should be justified, as, otherwise;

the Finance Department may reduce the estimates to the level of the current financial year's first edition figures.

- (ix) All compensatory allowances drawn by establishments included under the detailed object "Basic Pay of Officers" and "Basic Pay of Other Staff" should be provided for under the prescribed detailed objects subordinate to the minor objects "A012 Regular Allowances" and "A012 Other Regular Allowances (Excluding T A.)".
- (x) The estimating officers should attach, with their estimates, an abstract statement in Form B.M. 3 which should show the amounts proposed for each of the important items of expenditure comprising the estimates of "Operating expenses" etc. In Forms B.M. 1, and B.M. 2 also, all important items of "Operating expenses" etc. should be shown separately, under the prescribed detailed object and un-classified minor, or less important items should be lumped together and shown as "Others". Estimates of all items of expenditure should be based on the provision for those items, in the first edition figures of estimates of the current financial year, viewed in the light of the average of the Actuals of the three years preceding current financial year, and allowance made for causes likely to modify that figure. **Any excess, over the provision in the first edition figures of the current financial year, should be justified, as otherwise it will ordinarily be disallowed by the Finance Department.**
- (xi) The Heads of Department should include, where considered necessary, under detailed objects, rather than in the grant as a whole, lump sum cuts for savings, based on their knowledge of the probable course of expenditure, and past experience.
- (xii) Provision for losses should not ordinarily be included in the estimates. If, however, the nature of the work of a Department is such that some losses must be regarded inevitable each year, provision may be made, with the special sanction of the Finance Department, in each case.
- (xiii) The figures relating to the expenditure charged upon the Provincial Consolidated Fund should be shown in red ink to distinguish them

from the items of expenditure, which are not so charged upon the Provincial Consolidated Fund.

- (xiv) In compiling the estimates in Form B.M. 2, the Head of Departments should round-off figures, under each item, to the nearest 1,000 i.e. the figure 499 or less should be ignored, while 500 or more should be raised to the 1,000.
- (xv) The Executive District Officers (Revenue), who are Disbursing Officers in respect of the Grant No. "PC 21010-General Administration, District Administration-General Establishment - District Office Establishment - Conservancy of Katcheri Compounds" should limit their estimates under this head, to the estimated receipts, plus any balance at the credit of the concerned Katcheri Fund disclosed by the proforma account maintained for the purpose. A copy of the proforma account, duly verified by Accountant General, should accompany the estimates for this head.
- (xvi) The estimates for Demand for grant under PC 21021- Co-operation should be accompanied by a statement showing the number of societies started in the last three working years of the Department. The grant co-operative unions should be limited to the amount sanctioned by the Provincial Government.
- (xvii) Under Demand for Grant No. PC 21028-Superannuation and Pensions estimates for the next financial year, in respect of the commuted value of pensions payable to and recoverable from other Governments, should be based on the estimates furnished by the Accountant General or, if no such estimates are received, on the information furnished by the Accountant General in the Statement of Excesses and Surrenders for the current financial year. The estimates of commuted value of pension, payable to Government servants should be submitted to the Finance Department, not later than 1st December, by all the Head of Departments in a letter and these estimates should be finalized by the Finance Department, in the light of the estimate received from the Accountant General.

- (xviii) All payments of commutations of pension including payments made to other Governments should be debited to Superannuation and Pensions, whereas, recoveries of commuted value of pensions effected from other Governments should be credited to the receipt object “C02243-Receipt in aid of Superannuation”.
- (xix) As far as possible, all printing and lithographic work for Provincial Governments and offices is executed at the Government Presses and any orders for printing at private presses will be placed and paid for by the Controller of Printing and Stationery only in prescribed manner. It, therefore, cannot be estimated for any particular Department what will be the cost of printing and lithography at private presses, as this will depend on the state of work from time to time at the Government Printing Press. The Controller of Printing and Stationery, should prepare the estimates under these functions for the Province as a whole after obtaining from the various Head of Departments such forecasts of the total amount of printing and lithography required as will enable him to base his estimates.
- (xx) (a) The grant PC 21031-Miscellaneous-Cost of books and Periodicals should include the provision required to meet the cost of all priced official publications of the Government of Pakistan and other Provincial Governments which may be required for official use and which may have to be paid for and the cost adjusted through the exchange account and debited to this head. All Disbursing Officers should prepare the estimate for this head and submit it through their Controlling Officers, Regional Heads, where they exist and Head of Departments.
- (b) The minor head “Special Commissions of Enquiry” is meant to provide for cases of enquiry into general questions only. All expenditure incurred on departmental enquiries held to investigate the conduct of employees should be debited to the Major and Minor Function under which provision is made for the pay of the employees, whose conduct is the subject of investigation.

- (xxi) All expenditure from the Provincial Consolidated Fund for local governments, other than loans granted by the Provincial Government, unless special orders are issued to the contrary, take the form of Provincial Allocable Amount under Provincial Finance Commission Award to the local governments respectively. Grants-in-aid to Local Bodies, if any, should be provided for under the relevant heads of accounts.

6. 16. The following instructions should also be observed in the preparation of estimates relating to works in-progress: -

- (i) The works provided for in the list of works in-progress should be listed individually in Form B.M.39. This list should be classified by Minor Function and Detailed Function and contain the following information:-
- a) Sanctioned estimate,
 - b) Outlay up to the end of financial year just closed,
 - c) Allotment for the current financial year,
 - d) Actual outlay in the current financial year,
 - e) Probable total outlay for the current financial year, and
 - f) Proposed provision for the coming financial year.
- (ii) **The total amount spent up to the end of the financial year just closed, plus the amount anticipated to be spent in the current and the coming financial years, should, in no case, exceed the amount of sanctioned estimates. The Head of Department should give reference to or attach copies of, the orders of the competent authorities according the revised administrative approval in cases where the revised sanctioned estimate exceeds the previous sanctioned estimates. In the absence of this, the Finance Department will disallow the excess.**
- (iii) In estimating the amount required for works in-progress the tendency to overestimate the amount of works which can be carried out, and paid for, in the current financial year, should be strictly avoided.

- (iv) The estimates under the minor objects “Extension and Improvements” and “Maintenance and Repairs” under Grant No. “PC 21009 - Irrigation” and the minor object ‘Works’ under Grant No. “PC 12037- Irrigation Works” & “PC 22036-Development” should be prepared for each circle separately and for the Province as a whole. In regard to the estimates for maintenance and repairs, past actuals is the best guide. Reasonable allowance should, however, be made for the slow, but steady, tendency of expenditure to increase as new works are constructed. Amount relating to ‘Drains’ included in the estimates under the above-mentioned minor objects should be specifically shown in a separate statement.
- (v) The estimates for repairs under Grant No. “PC 21024-Civil Works” and “PC 21025-Communications” are in the form of lump sum for each object, with separate reserves for ‘repairs to buildings’ and ‘repairs to communications’. This should include ordinary repairs only. A list of special repairs relating to buildings should be forwarded, by all Head of Departments, to the Chief Engineer, by 1st December, who should add to it a list of special repairs, required for works pertaining to all Departments, which are reported as necessary, and advisable, by officers of the Buildings Departments. The Chief Engineer should then add the figures for special repairs to those of ordinary repairs, under different objects, and submit a consolidated estimate, to the Head of Department, by 15th December. **The allocations made by the Finance Department for the M&R of Provincial Government buildings should be spent prudently by the Buildings Department according to the work plan and shall not be available for re-appropriation.**
- (vi) The head “Suspense” is of a temporary character and all transactions there under are ultimately removed either by payment, or recovery in cash, or by book adjustment. The gross amount of debits (details to be furnished by the Department) is to be taken into account, in the budget grant, under the major function concerned, for the Vote of the Assembly. The credits under “Suspense” will be shown, at the end of

the major function / grant as a part of “Deduct-Receipts and Recoveries” on suspense account. The amount of credits should, however, be equal to the amount of debits so that effect of “Suspense” is “Nil” on the net amount, under the major head / grant. The explanatory memo, accompanying the estimates; should indicate the nature of transactions covered by the figures in the demand statement, and should compare with the estimates for the current financial year. The demand statement should also show the opening, and closing, balance, and the limit fixed, for each kind of transaction.

6-17. (a) Loans granted by the Provincial Government fall under the following categories: -

1. Loans to Autonomous Bodies (Development or Current).
2. Advances to Cultivators (Developmental or Current).
3. Advances under Special Laws.
4. Loans to Government Servants.

(b) The authorities named as Head of Departments, in column 6 of Appendix-‘D’, in respect of loans of the various categories mentioned in sub Para (a), if any, should submit estimates, in respect of such loans, by 1st January each year. While submitting the estimates for the coming financial year, the Head of the Departments should deal also with the revised estimates of the current financial year, and explain the causes of variations between the sanctioned estimates and the proposed revised estimates of the current financial year.

(c) For determining excess, or saving, under the grants, Head of Departments should also furnish, to the Finance Department, by 31st March, a statement of excesses and surrenders for the various classes of loans and advances.

(d) Estimates for loans and advances to Government Servants shall be framed, by the Finance Department, on the basis of past estimates, and other such relevant information as the Finance Department may possess.

6.18. (a) As the closing balance of the Provincial Government, at the end of a financial year, will be its credit, in the books of the State Bank as composite cash balance, including the balances of the District Governments in A/C Number IV as on the last day of that year, i.e. 30th June no Inter-Government adjustments, relating to that financial year, can be carried out, after the 15th of July of the next financial year, on which date the books of the State Bank are closed for the month of June. Every endeavour must, therefore, be made to settle, as far as possible, all book transactions

relating to a financial year before the close of that year, and reduce the number of the outstanding to the minimum, as the transactions that remain un-adjusted will be taken against the balance of the Government in the accounts of the subsequent financial year.

(b) Inter-Government adjustments may be classed broadly under the following categories: -

(i) Adjustments of which the amounts are fixed before hand by the competent authorities, and are not dependant upon the actuals of the financial year.

(ii) Adjustments made on the basis of actuals for the financial year:-

(1) on account of the sanctioned cost of an establishment, or a share thereof, and

(2) on account of the cost of service calculated at agreed rates, or on a share of percentage of actual expenditure. As regards items falling under class (i) the adjustments can be made before the close of the financial year. Similarly, in regard to items falling under class (ii) (1) the data for calculating the amount being fixed, the adjustments can be effected before the close of the financial year. In respect of items falling under category (ii) (2), the adjustments might be effected, within the financial year, on the basis of a calendar year. In cases, however, where the device of the calendar year cannot be suitably adopted, adjustments may be made on the basis of approximate figures, the final corrections being made in the accounts of the next financial year.

(c) Estimates, of claims likely to be made, for a particular financial year, against other Governments etc., should be submitted, by the Head of Departments, concerned, to their Administrative Departments, by the 10th January of the preceding financial year. Any changes, which the Head of Departments may consider necessary, in the estimate for the current financial year, should also be intimated to the Administrative Departments, at the same time. If no change is called for, intimation to that effect should be sent. The amounts required to be adjusted should be communicated, by the Administrative Departments, to the Government, for inclusion in its estimates. The estimates in question should be included in the estimates of the Provincial Government on the receipts, or expenditure side, as may be decided by the

Finance Department. The general rules relating to the exhibition of recoveries in Government accounts are contained in Appendix-‘E’.

6.19. Provision for interest on capital should be made in the estimates relating to commercial departments such as Irrigation such provision should be estimated, by the Head of Department concerned, on the basis of the capital invested, and the rate of interest prescribed by the Provincial Government, from time to time.

CHAPTER 7

ESTIMATES OF EXPENDITURE ON CONTINUING TEMPORARY ACTIVITIES

7.1. When expenditure on an activity is sanctioned on temporary basis, and provided for in a financial year, either in the Schedule of Authorized Expenditure, or Supplementary Schedule of Authorized Expenditure, and when that activity is to be continued on temporary basis even after that financial year, the expenditure on that activity, for the next financial year, will be “expenditure on continuing temporary activities” which may be: -

- (a) current expenditure on temporary continuing activities.
- (b) expenditure on works in-progress; and
- (c) expenditure on developmental on-going schemes.

7.2. **Proposals involving current expenditure on continuing temporary activities should be sent to the Finance Department, by the concerned Administrative Department, by 1st October at the latest. Failure to do so will result in non-provision of funds for the expenditure.** The proposals should contain, among other things, information on the following points: -

- (a) The need for the continuance of the activity should be explained. It should also be stated as to what discontinuity or difficulties will be caused, and what wasteful expenditure will result, if the activity is discontinued.
- (b) The number, the rates of pay, and the period of employment of officers and staff, proposed, should be stated, together with the expenditure involved on pay of officers and pay of other staff, other regular allowance and honoraria, travelling allowance, and operating expenses.
- (c) If the proposal involves any loss, or increase in receipts the amount of such loss, or increase, should be indicated.
- (d) The foreign exchange component of the expenditure should specifically be shown.

7.3. The Social / Economic Services, and Local Government Finance Wings of the Finance Department examine the proposals, and return it to the concerned Administrative Department with its advice. A copy of such advice, if it contains approval of the proposal, should be communicated to the Budget Officer concerned of the Finance Department, with details of the expenditure approved, including complete classification, DDO Code and

scheme number, which is required for data entry in the SAP-R/3 software. It should be noted that the period available for finalizing such proposals is limited. If the proposal sent by the Administrative Department is not complete, the Finance Department shall return it to the concerned Administrative Department for furnishing information on the points which the Finance Department may consider essential for a proper appreciation of the proposal. This may result in unnecessary delay in the finalization of the proposal. Sometimes the delay may be so long that the proposal may not be finalized in time to be included in the Annual Budget Statement. It is, therefore, important: -

- (a) that the Administrative Department should send the proposal complete in all respects, and
- (b) that the Finance Department should not, ordinarily, return the proposal for furnishing further information unless such information is considered necessary for its proper disposal.

7.4 (a) When the Finance Department approves a proposal, the concerned Administrative Department should issue necessary administrative approval. Thereafter, the concerned Head of Department should prepare:-

- (i) a schedule, and
- (ii) an explanatory memorandum

(b) The schedule should be prepared in Form B.M. 14. In the schedule, only that expenditure, which has been approved by the Finance Department, should be included. The expenditure charged upon the Provincial Consolidated Fund, and other expenditure, should be shown separately. Again, the break-up of the expenditure should be shown as recurring and non-recurring. The total amount should be rounded off to the nearest thousand.

(c) The memorandum should be in the form of a note. It should contain a self-contained description of the proposal. It should state precisely, and clearly, the facts, which made the expenditure, either necessary or desirable, as the case may be. No reference or any correspondence should be made in the memorandum. It is not necessary to state that the proposal has been approved by the Provincial Government, or the administrative approval has been given to it, as the schedule would not have been sent at all, if these conditions were not satisfied.

(d) If the proposal involves recovery, the amount of such recovery should neither be shown in the schedule nor included in the estimates for receipts submitted by the Head of the Department, but its estimate should be mentioned in the explanatory memorandum. The

Finance Department should, ultimately, add this estimate, to the estimate of receipts received from the Head of Department.

(e) The memorandum should be scrutinized by the Administrative Secretary who is responsible, firstly for the accuracy of the facts stated in it, secondly, for satisfying him that the scheme has received administrative approval, and, thirdly, that the memorandum satisfies the conditions stated above.

7.5 (a) The items of current expenditure and continuing temporary activities, which have been approved by the Finance Department, and in respects of which administrative approvals have been issued should be considered at a series of meetings to be convened by the Finance Department during the period from 15th February to 1st March. These meeting should be attended by the representatives of the Administrative Departments. The Administrative Departments should arrange to send ten copies of statement, in Form B.M. 21, of all the items, of current expenditure on continuing temporary activities, to be considered at those meetings, along with an equal number of copies of the schedules, a memoranda, referred to in Para 7.4 (a), so as to reach the Finance Department not later than 10th January. The lists should be prepared separately for each major function or, if the Administrative Department is concerned only with a part of a major function, for such part of the major function. The items in the list should be numbered serially.

(b) The decision taken at the meetings should be communicated to all concerned in the form of minutes. On the basis of those minutes:

- (i) the Administrative Department should revise the schedules, wherever necessary, and send copies thereof to the Finance Department, and
- (ii) the Budget Wing of the Finance Department should compile the estimates of current expenditure on continuing temporary activities, in the same form as those of the current expenditure on permanent activities, and arrange to get the revised schedules printed in the form of a compilation titled "Schedule of Continued and New Expenditure".

7.6. Estimates of expenditure on works in-progress are prepared along with, and in a manner similar to that adopted in respect of the estimates of expenditure on permanent activities. The preparation of estimates of expenditure on permanent activities is dealt with in Chapter 6.

7.7. Proposals for expenditure on on-going development schemes should be sent to the Finance Department, by 1st October, for scrutiny. After the proposals are approved by that Department, the Administrative Department concerned should issue necessary administrative approval, and include them in the draft Annual Development Programme referred to in Para 4.5. Thereafter, the schemes should be considered in the manner explained in Chapter 4, and included in the final edition of the Annual Development Programme of the financial year in question. **On the basis of such final Annual Development Programme, the Administrative Departments concerned should send revised schedules, and memoranda, in respect of the on-going development schemes, wherever necessary. Budget Wing of the Finance Department should arrange to get these schedules printed in the volume of “Schedule of Continued and New Expenditure”.** It should also prepare the estimates of expenditure on the on-going development schemes, in the same form as those of the current expenditure on permanent activities, on the basis of the provision made in the final edition of the Annual Development Programme, and the revised schedules received from the Administrative Departments in respect of the on-going development schemes.

7.8. The instructions detailed below should be observed while preparing proposals regarding expenditure on temporary continuing activities: -

- (a) Proposals in respect of making, temporary posts, permanent, should be sent to the Finance Department not later than 1st September. The proposal for each item should be submitted separately, giving, among other things, the following information: -
 - (i) The date from which the scheme was sanctioned.
 - (ii) Brief reasons for sanctioning the scheme, and whether it has achieved the objective for which sanctioned.
 - (iii) Detailed reasons for which it is proposed the scheme should be made permanent.

In case Finance Department agrees to the proposal the requisite provision should be included straightaway in the estimates of expenditure on permanent activities.

- (b) The Administrative Departments, generally, obtain separate clearance from the Finance Department for each item of expenditure. To facilitate proper speedy examination in the Finance Department and also to save un-necessary

labour on the part of the Administrative Departments, and to avoid possible omissions, the Administrative Departments, as far as possible, should group and merge such items of expenditure as are of similar nature, and send consolidated proposals with a comprehensive schedule and memorandum.

- (c) **Provision for special pays, and any other additions pay or allowances should not be included, unless such special pays, or additions to pay or allowances have been approved by the Regulation Wing of the Finance Department.** In order to enable the Budget Wing of the Finance Department to know whether special pay, or a particular allowance, proposed / included, has been so approved, the concerned Administrative Departments should send copies of the orders issued in respect of such special pay or allowance, as the case may be, along-with schedules. If they do not send such copies the provision proposed for special pays, and allowances, would be eliminated.
- (d) All important items of expenditure on Operating Expenses should, invariably, be shown distinctly in the schedule.

CHAPTER 8

ESTIMATES OF EXPENDITURE ON NEW ACTIVITIES

8.1. Expenditure on new activities may be categorized as either developmental, or current, in accordance with the definition of developmental expenditure given in Para 4.1. Again, the new developmental expenditure relates either to works or purposes other than works. Similarly the new current expenditure relates to works or proposes other than works. The procedure for dealing with proposals relating to the various kinds of new expenditure is explained in the following paragraphs.

8.2. Under the Rules of Business of the Government of the Punjab, Finance Department is required to examine, and advise on all proposals of new current expenditure for which it is proposed to make provision in the Annual Budget Statement. To enable such an examination to be carried out, the Administrative Departments should arrange to send to the Finance Department, by 1st October, at the latest, each year, all proposals involving new current expenditure for the coming financial year.

8.3. Such proposals should first be cleared, by the Regional Heads concerned, if any. The Provincial Government attaches great importance to this local discussion and consultation. In order to ensure that the proposals are sent to the Finance Department by the due date, the discussions at the respective lower levels should be started, at least, two or three months before such date. When preparing such proposals, the Administrative Departments should observe the following instructions: -

- (i) The number, the rates of pay, and the duration of employment of the proposed officers, and other staff, should be furnished.
- (ii) The expenditure involved on “Basic Pay of Officers”, “Basic Pay of Other Staff”, “Regular Allowances”, “Other Regular Allowances” and “Operating Expenses” etc. should be given separately.
- (iii) If the proposals relate to works, the estimated cost of the works, and the cost, of such works, proposed for the financial year in question, should be indicated in detail.
- (iv) If the cost of the proposal is likely to increase from year to year, the ultimate liability of the Provincial Government should be specifically stated.

- (v) If the proposal involves any loss of revenue to the provincial Government, this should be pointed out, along with the amount of such loss.
- (vi) The foreign exchange component of the expenditure should be furnished.
- (vii) Instructions relating to “Special Pay” and provision “Operating Expenses” etc, as contained in Para 7.8 (c) and (d) should also be kept in view.

8.4. Proposals involving new current expenditure, which could not be submitted to the Finance Department by the prescribed date, i.e. 1st October, should be taken in the next financial year. It is, therefore, very important that Administrative Departments should ensure that all of their proposals involving new developmental expenditure are sent to the Finance Department before the prescribed date. If any proposal is incomplete, the Finance Department may return it for furnishing such information as may be required for a proper appreciation the proposal. As a result wherefore, the proposals may not be finalized in time for inclusion in the Annual Budget Statement. It is, therefore, necessary that the proposals sent to the Finance Department should be complete in all respects, and that, if in any case further information is called for, it should be furnished properly with the least possible delay.

8.5. When a proposal has been examined, and approved by the Finance Department, it should return the file to the concerned Administrative Department with its advice. Such advice, which should be issue before 1st January in all cases of new current expenditure referred to that Department should state in clear, and un-ambiguous terms, the expenditure approved under “Basic Pay of Officers”, “Basic Pay of Other Staff “, “Regular Allowances” “Other Regular Allowances”, “Operating Expenses” and “Works”, A copy of such advice should also be endorsed to the Budget Wing of the Finance Department. On receipt of the file and the advice of the Finance Department, the Administrative Department should issue the necessary administrative approval.

8.6. (a) New developmental expenditure constitutes expenditure on new development schemes. Which should be scrutinized by the competent authority, and its decision communicated, to the concerned Administrative Department, by 1st January. If the competent authority approves a new development scheme, and communicates its approval to the Administrative Department, that Department should issue the necessary administrative sanction. This matter is dealt within Chapter 4.

(b) Minor works are treated as new expenditure and, therefore, a new development scheme is prepared. Proposals relating to minor works are neither prepared in PC-1 Form,

nor submitted to the Finance Department, in view of powers delegated to Administrative Departments.

8.7. After administrative approval is issued in respect of an item of new expenditure, whether development or current, the concerned Head of Department should prepare a schedule of new expenditure, and explanatory memorandum in accordance with the instructions contained, in Para 8.8 and 8.9. If the Head of Department is not the Administrative Department, the schedules of new expenditure, and the explanatory memoranda, prepared by the Head of Department, should be submitted to the Administrative Department concerned, which should check and revise them, if necessary.

8.8. The schedule of new expenditure should be prepared in Form B.M. 14 if the proposal relates to purpose others than works, and in Form B.M. 16, if the proposal relates to works. In the schedule, the expenditure charged upon the Provincial Consolidated Fund, and other expenditure, should be shown separately. In respect of other expenditure, the break-up, as recurring and non-recurring expenditure, should be indicated separately. The amount of expenditure entered against such detailed / sub-detailed object should be rounded off to the nearest thousand. The schedule should show the number of months during the year, for which establishment is proposed. The provision may be made on the assumption that the establishment will be employed for the full period proposed. Since experience shows that expectations of the Departments are rarely realized full lump sum cut for probable savings should ordinarily be made. The schedule should be complete in itself, for each Department, by major functions. The items should be arranged by minor functions with separate sheet, or sheets, for each minor function, and numbers should affixed to each of the schemes included in the schedule.

8.9. Each item in the schedule of new expenditure should be accompanied by an explanatory memorandum. It is meant to enable the Cabinet to examine the merits, and urgency, of the different proposals included in the schedule, and to acquaint the Provincial Assembly with the proposals involving new expenditure. The Head of Departments, or Administrative Departments, should prepare explanatory memoranda in accordance with the following instructions: -

- (i) it should be assumed that the Provincial Assembly knows nothing about the proposal, and no reference should appear in the memorandum previous knowledge, which assumes. The memorandum should therefore, contain a full

and self-contained description of the proposal. It should, at the same time be precise, and to the point.

- (ii) No reference to any correspondence should be made in the memorandum. It is un-necessary to state the proposal has been approved by the Provincial Government, or that administrative approval has given to it. Since, if these conditions had not been satisfied the scheme would not have found a place in the schedule.
- (iii) The memorandum will fail in its objective unless it satisfies the Cabinet, and the Provincial Assembly, that expenditure concerned is either necessary or desirable. The memorandum should, therefore, state precisely and clearly, the facts, which make the expenditure either necessary or desirable, as the case may be.
- (iv) The explanatory memorandum should state clearly the date from which it is proposed to incur expenditure, or engage establishment, as the case may be. If a lump sum cut for probable savings is shown in the schedule, it may be explained in the memorandum that such savings will not accrue, if delay does not occur in the execution of the work, or in the engagement of establishment.
- (v) When a proposal for a new item of grants-in-aid included in a schedule of new expenditure, the memorandum, relating to the item, should always clearly specify the conditions attached to the proposed grant.
- (vi) The Head of the Department is responsible, firstly for accuracy of the facts stated in memorandum secondly, for satisfying itself that the scheme has received administrative approval, and, thirdly that the memorandum satisfies the conditions stated above.

8.10. The items of new current expenditure which have been approved by the Finance Department, and in respect of which administrative approvals have been issued, should be considered at a series of meetings to be convened by the Finance Department, during the period from 15th February to 1st March. These meetings should be attended by the representatives of the Administrative Departments. The Administrative Departments should arrange to send, by the 10th January each year, ten copies of schedules and memoranda, in respect of those items of expenditure. The statements should be prepared separately for each major function or, if the Administrative Department is concerned only with a part of major

function, for such part of the major function. The items in the statement should be numbered serially by the decisions taken at the meetings should be communicated to all concerned in the form of minutes. On the basis of these minutes, the Administrative Departments should revise the schedules, and memoranda, wherever necessary and send revised schedules, and memoranda, to the Budget Wing of the Finance Department.

8.11. The items of new developmental expenditure should be considered and included in the final edition of the Annual Development Programme of the financial year in question, in the manner explained in para 4.5 & 4.6. **On the basis of such final Annual Development Programme, the Administrative Departments concerned should send revised schedules, and memoranda, wherever necessary, to the Budget Wing of the Finance Department.**

8.12. The items of new current expenditure, as finally approved at a series of meetings referred to in Para 8.10, should be submitted, by the Finance Department, for consideration by the Cabinet, in about the middle of May. For this purpose, the Finance Department should get the schedules, and memoranda, relating to the new current expenditure, printed in the form of a volume. The Annual Development Programme, and Schedule of Continued and New Expenditure, should be submitted to the Cabinet for consideration / approval. After orders are passed by the Cabinet, the schedules, and memoranda, of both development, and current schemes, as approved by the Cabinet should be consolidated in a volume titled "Schedule of Continued and New Expenditure". A list showing the names of schemes under each major function, and the amount admitted for the coming financial year against each scheme should be prepared in Form B.M. 21, omitting columns 3, 5 and 10, and included in the volume "Schedule for Continued and New Expenditure".

CHAPTER 9

ESTIMATES OF EXPENDITURE IN FOREIGN EXCHANGE

9.1. The bulk of the funds provided in the Schedule Authorized Expenditure are utilized within Pakistan, but there are certain demands which cannot be met from the resources available within the country and, consequently, expenditure for such purposes has to be incurred in foreign countries. Such expenditure is, generally, incurred in connection with:-

- (a) the purchase of stores, machinery, equipment, instruments, vehicles, etc.
- (b) (i) the payment of pay and allowances to member of official delegations, and Government servant proceeding abroad on temporary duty for training or seminars, etc;
- (ii) the engagement of foreign consultants, experts advisers, etc., or preparation of feasibility reports by them;
- (iii) the payment of leave salary, and pensions etc; and
- (vi) other miscellaneous items.

9.2. There are two categories of foreign exchange requirements. They will be either in the nature of physical imports or other than physical imports. The items of expenditure which are required for the execution, operation, or maintenance of a scheme, such purchase of machinery, raw material, instruments, tools and plant medicines, stores etc., fall under the category of 'physical import' or 'imports'. The items enumerated in Para 9.1 (b) are termed 'invisible' expenditure or 'invisibles'.

9.3. (a) The estimating officers, while submitting their estimates of expenditure for a financial year, relating to

- (i) Permanent activities, and works in-progress, in forms B.M. 1 & 2;
- (i) New and temporary continuing activities in Form B.M. 14 and 16; and
- (iii) Developmental schemes in such form, as may be prescribed from time to time,

should indicate, clearly, the foreign exchange component of such estimates. While showing the foreign exchange component of the estimates separately, as stated above, it should not be excluded from the total estimates.

(b) The sources from which the foreign exchange requirements included in the estimates, will be met, that is, whether it will be financed form foreign aid, foreign loan or

from own resources etc., should specifically be shown in the appropriate forms mentioned in sub-Para (a).

(c) While filling in the forms mentioned in sub-Para (a), and (b), the following considerations should be kept in view: -

- (i) Estimates of foreign exchange requirements should be prepared for the financial year.
- (ii) Estimates of foreign exchange requirements for a financial year should include the foreign exchange likely to become available from various sources during the course of that year, such as Pakistan's own earnings, foreign loans and aids, supplier's credit, etc. The term, foreign aid should include not only cash, but also technical assistance likely to be received from aid giving agencies, such as, contract services, services of technicians, training abroad facilities, supply of equipment / machinery for demonstration and, extension projects, and for educational institutions.
- (iii) Only such approved developmental schemes, included the Annual Development Programme, should be proposed for allocation out of own resources, as are of in-escapable nature, and for which it is not possible to procure foreign assistance.
- (iv) Lump sum provision should not be proposed in the foreign exchange requirements.
- (v) Purchases, within Pakistan, of goods imported from foreign countries in the private sector will not require foreign exchange allocation, e.g. petrol, oil, and lubricants etc. The items of goods, purchase of which does not involve foreign exchange allocations, are listed, and communicated by the Federal Government, from time to time. No foreign exchange should be demanded for the purchase of such goods/items.

9.4. The foreign exchange requirements, as indicated by the estimating officers in the various B.M. forms mentioned in Para 9.3 are examined by the following authorities: -

- i) Foreign exchange requirements in respect of permanent activities and works in progress involving current expenditure as in Form B.M. Finance Department while examining the estimates of expenditure on permanent

- | | |
|---|---|
| 2. | activities. |
| ii) Foreign exchange requirements in respect of new and temporary continuing activities involving current expenditure as contained in Form B.M.16 & 18. | In a series of meetings held by the Finance Department to consider current items of expenditure on new and temporary continuing activities. |
| iii) Foreign exchange requirements of development schemes. | In a series of meetings held by the Planning & Development Department to consider ADP. |

The foreign exchange requirements are tentatively adopted by the Finance Department on the basis of the decisions arrived at as a result of the above scrutiny and with reference to the estimated amount of foreign aid and grants likely to be made available in the financial year for various development schemes.

9.5. (a) It is primarily the responsibility of the Federal Government in the Ministry of Finance to fix the estimates of Foreign Exchange requirements of the Provincial Governments on the basis of their foreign exchange resources, and the estimates of foreign exchange requirement submitted by the Provincial Governments. For this purpose the Finance Department co-ordinates the requirements of the Provincial Government departments, semi-government institutions, autonomous bodies and local governments etc., under their administrative control and submits to the Federal Government a consolidated demand by the 15th March each year in the prescribed proforma and in accordance with the instructions issued by the Ministry of Finance from time to time.

(b) The Finance Department should supply copies of the instructions and the proforma, referred to in sub-Para 9.5 (a) to all the departments semi-government institutions, autonomous bodies and local governments, etc. under the administrative control of the Provincial Government, who should fill in the proforma and return the same to the Finance Department within the period prescribed for the purpose. As delay in the submission of completed proforma will disturb the budget programme of both the Federal and Provincial Government, the Finance Department should not wait for the information from the said department / agencies after the prescribed date. It is, therefore, essential that these departments / agencies should send the proforma duly filled in, by the stipulated date. Failure to do so will deprive those departments, agencies of the foreign exchange allocation and the departments / semi-government institutions autonomous bodies and local governments etc, shall be responsible for it.

9.6. (a) Demand for foreign exchange requirements will be considered by the Finance Department only when the proforma is filled in accordance with the directives issued from time to time.

(b) While forwarding the proforma, duly filled in to the Finance Department, the departments, semi-government institution, autonomous bodies and local governments, etc., should certify:-

- (i) that Rupee Cover for the items of expenditure is available in the Budget Estimates of the financial year for which the foreign exchange is demanded, and
- (ii) that the foreign exchange provisions proposed for development schemes are based on the provision made in the Annual Development Programme of the relevant financial year;

9.7. On receipt of proforma, duly filled in, the Finance Department shall consolidate the foreign exchange requirements of developmental and current expenditure department/agency-wise. These consolidated estimates are then forwarded to the Ministry of Finance, by the 15th of March each year. Which shall examine these requirements and, if need arises, the estimates shall be scrutinized in meetings with the departments, semi-government institutions, autonomous bodies, and local governments, etc.

9.8. On receipt of allocation from the Ministry of Finance, against the approved foreign exchange demand of the Provincial Government the Finance Department shall distribute the same to the provincial government departments, semi-government autonomous bodies and local governments, etc., for the period of validity of such allocation.

CHAPTER 10

CONSOLIDATION OF ESTIMATES AND PRESENTATION TO THE PROVINCIAL ASSEMBLY

PART I - CONSOLIDATION OF ESTIMATES

10.1. The Finance Department will prepare the following budget publications every year: -

- i) Annual Budget Statement (ABS).
- ii) Estimates of Receipts.
- iii) Estimates of Charged Expenditure and Demand for Grants (Current).
- iv) Estimates of Charged Expenditure and Demand for Grants (Development)
- (iv) Schedule of Continued and New Expenditure (Current).
- (v) Annual Development Programme (ADP).
- (vi) Budget Speech of the Finance Minister.
- (vii) White Paper.

The Annual Budget Statement is required to be laid before the Provincial Assembly under Article 120 of the Constitution. The remaining budget publications mentioned above generally laid before the Provincial Assembly as documents supporting the Annual Budget Statement.

10.2. The publication "Estimates of Receipts" is prepared as explained in Chapter 5.

10.3. (a) The estimates of current expenditure on : -

- (i) Permanent activities;
- (ii) Temporary continuing activities; and
- (iii) New activities.

are finalized as laid down in Para 6.14, 7.5 and 8.12 respectively. These estimates, along with the estimates of development schemes as approved and incorporated in the Annual Development Programme, are included in the "Estimate, of Charged Expenditure and Demands for Grants (Development)". This volume comprises: -

- (i) General Abstract of Disbursements (Gross), and
 - (ii) Demand-wise Details.
- (b) The General Abstract of Disbursements (Gross) indicates;
- (i) Demand numbers;
 - (ii) Major functions; and
 - (iii) Budget Estimates of the coming financial year.

It is prepared by major Functions according to the New Chart of Accounts (CoA) and is based on Demand-wise details. The budget estimates referred to in (iii) above are divided into charged and voted.

(c) The Demand wise details contain estimates by minor functions, detailed-functions and objects & detailed objects under each major function. The break up of the estimated expenditure is given in the following abstract just below the heading “Demand”: -

Charged

Voted

Total: - _____.

The entries are to be filled in by the Finance Department.

10.4. The schedules and explanatory memoranda relating to the continued and new items of expenditure, as approved by the Cabinet referred to in Para 8.12, are compiled by the Finance Department and got printed in separate volume. This publication is called “Schedule of Continued and New Expenditure (Current)”.

10.5. The Annual Development Programme is prepared in the manner as explained in Chapter 4.

PART II

PRESENTATION TO THE PROVINCIAL ASSEMBLY

10.6. The Finance Department should, every year, prepare three abstracts of receipts and expenditure as explained below: -

(a) The First Abstract should be prepared by 1st February, it should contain: -

- (i) the first edition figures of the estimated receipts for coming financial year referred to in Para 5.17;
- (ii) the first edition figures of the estimated expenditure for the coming financial year referred to in Para 6.1
- (iii) the revised estimates of receipts for the current financial year mentioned in a Para 5.17 (d); and
- (iv) the revised estimates of expenditure for the current financial year adopted on the basis of the first statement of excesses and surrenders.

It is intended to enable the Finance Department: -

- (1) to judge the extent up to which expenditure on new temporary continuing activities should be approved and
- (2) to estimate the resources likely to be available for developmental expenditure in the coming financial year.

(b) The Second Abstract should be prepared by 30th April. By this time the items of current expenditure new and continuing temporary activities are finalized at series of meetings held with the Administrative Department for the purpose. This abstract should contain: -

- (i) the final revised figures of receipts for the coming financial year referred to in para 5.17.
- (ii) the figures of final revise of the estimated current expenditure for the coming financial referred to in Para 6.14;
- (iii) the revised estimates of receipts for the current financial year as finally modified; and
- (iv) the revised estimates of expenditure both current, and developmental adopted on the basis of statement of excesses and surrenders.

This abstract is submitted to the Cabinet along with the budget proposals for the coming financial year. It is intended to present a picture of the finances of the Provincial Government on the revenue account and of the resources available for the financial development programme in the coming financial year, in order to enable the Cabinet to consider the budget proposals submitted by the Finance Department.

(c) The Final Abstract is prepared on the basis of the budget proposals approved by the Cabinet. This should show the final estimated receipts and expenditure for the coming financial year and the revised estimates of receipts and expenditure for the current financial year, in respect of; —

- (1) all estimated receipts into, and all estimated disbursements from, the Provincial Consolidated Fund (both on revenue and capital account), and
- (2) the estimated receipts and disbursements of the Public Account referred to in Article 118 (2) of the Constitution.

10.7. (i) The transactions relating to all other moneys shall be credited to Public Account as laid down in Article 118 (2) of the Constitution. These transactions fall under the following categories:-

- (1) Un-funded Debt, i.e. State Provident Fund.
- (2) Deposits and Advances, such as:
 - (a) Reserve Funds; and
 - (b) Other Deposit Accounts, i.e. Deposits of Local Funds, Civil Deposits, etc.
- (3) Advances not Bearing Interest such as Advances Repayable, Permanent Advances, etc.
- (4) Suspense, and
- (5) Remittances.

(ii) The estimates in respect of transactions relating to Public Account are prepared by the Finance Department on receipt of the figures from the Departments concerned and the Accounts Office, in Form B.M. 2.

10.8. The Annual Budget Statement consists of nine parts. It is prepared in the following form;

Major Function	B E 20...20... (Coming financial year)	R E 20...20... (Current financial year)	B E 20...20... (Current financial year)	Accounts 20...20... (Financial year, just closed)
Detailed Function				

10.9. White Paper is a brief commentary on the finances and the development programme of the Provincial Government. The material required for the preparation of the White Paper should be supplied by the Administrative Departments. Such material should contain a brief description of the activities of the Department during the current financial year and the progress, which it is expected to make in the coming financial year. Since the material supplied by the Administrative Departments is also utilized for the preparation of the Budget Speech, it should be approved by the Secretary of the concerned Administrative Department and also the Minister-in-Charge of that Department, if possible. The Finance Department

should scrutinize the material received from the Administrative Departments and incorporate it in the White Paper.

10.10. Budget Memorandum is prepared in two parts, namely Part I and Part II.

Part I contains, in respect of each Head of Account, separately a comparison of the estimated receipts of the next financial year with the budget and revised estimates of the current financial year. This part of the Budget Memorandum is intended to give to the Provincial Assembly a general description of the several Head of Accounts, to enable it to understand the nature of the receipts included in these Heads. It should be prepared in the first place by the concerned Administrative Department and amended, where necessary, by the Finance Department. Ordinarily this Part remains un-changed from year to year. It will require amendment only if some source of receipt is either removed, or added to the Head. Any such change required should be intimated by the Administrative Department by 15th February to the Finance Department who may incorporate the change in the Budget Memorandum, when it is finalised.

Part II contains in respect of each Head of Account separately a comparison of the estimated expenditure for the next financial year with the budget and revised estimates of the current financial year.

The explanations of the variations between the budget estimates and the revised estimates for the current financial year and then with the budget estimates of the next financial year in respect of receipts and expenditure are also given.

10.11. (a) The Annual Budget Statement is presented to the Provincial Assembly under Article 120 of the Constitution on a date fixed by the Governor. Under Article 122 of the Constitution no demand for grant shall be made to the Provincial Assembly except on the recommendation of the Provincial Government. This recommendation is made in the following form: -

“In pursuance of the provisions of clause (3) of Article 122 of the Constitution of the Islamic Republic of Pakistan 1973, the Government of the Punjab recommend that the demands for grants in respect of the financial year _____ specified in the Schedule hereunder, be made to the Provincial Assembly of the Punjab”.

SCHEDULE

Fund/Demand No.	Services and Purposes	Amount

Dated Lahore, the ----- June, 20---

GOVERNOR OF THE PUNJAB

The Demand for Grant generally covers the estimated expenditure under a single head of account. If the Finance Department so desires, it can include more than one head of account under a single Demand for Grant. A list of Demands for Grants as fixed by the Finance Department is given in Appendix “B”.

(b) Each Demand for a Grant should be embodied in a separate motion in the form given below:-

“A Minister will move that a sum not exceeding Rs. _____ be granted to the Chief Minister to meet the expenditure for the financial year ending on the 30th June, 20____ in respect of _____(Here mention the purpose for which the demand is made)”.

Notice of a motion should be given by the Finance Department in time to appear in the list of Government business for the day on which the Demand is to be presented.

(c) A Demand for a Grant may be moved by any Minister, although the Minister-in-Charge of a Department is primarily responsible for defending each motion relating to expenditure proposed for his Department.

(d) Notice of motion to omit or reduce the Demand for Grant will be given by the Member of Provincial Assembly to the office of the Provincial Assembly two clear days before the day appointed for discussion of such Grant. The office of the Provincial Assembly should send a copy of such notice to the Head of Department and Administrative Secretary concerned. Who in consultation with the Minister-in-charge, should arrange to get reply to be given on behalf of the Government.

10.12. As soon as the Annual Budget Statement is presented to the Provincial Assembly, a copy of the Budget Speech of the Finance Minister, together with the Annual Budget Statement and other budget publications should be supplied to the Federal Government, other Provincial Governments and all others concerned.

CHAPTER 11

COMMUNICATION AND DISTRIBUTION OF GRANTS

11.1. Following consideration, by the Provincial Assembly of the Annual Budget Statement in respect of a financial year, the Finance Department shall:-

- (a) prepare a Schedule in the same form as Annual Budget Statement, in so far as it relates to expenditure, specifying: -
 - (i) the grants made or deemed to have been made by the Provincial Assembly under Article 122 of the Constitution; and
 - (ii) the sums required to meet expenditure charged upon the Provincial Consolidated Fund;
- (b) get it authenticated by the Chief Minister under Article 123 (1) of the Constitution in the following form.

AUTHORIZATION

“In exercise of the powers conferred by Clause (1) of Article 123 of the constitution of the Islamic Republic of Pakistan 1973, I,, Chief Minister of the Punjab, hereby authenticate the following Schedule of Authorised Expenditure in relation to the affairs of the Government of the Punjab in respect of the Financial Year ending on the 30th day of June,.....

Fund/Grant Number	Services and Purposes	Grants made by the Assembly	Sums required to meet the expenditure charges upon the Provincial Consolidated Fund	Total
(1)	(2)	(3)	(4)	(5)
	Total			

Dated Lahore, the -----June, -----

CHIEF MINISTER OF THE PUNJAB

After authentication, it shall be laid before the Provincial Assembly, but shall not be open to discussion or vote thereon under Article 123 (2) of the Constitution.

11.2. The Schedule referred to in Para 11.1 is called Schedule of Authorized Expenditure of the year to which it relates. It authorizes withdrawal of moneys from the Provincial Consolidated Fund to the extent, and for the purposes, specified therein. A copy of the Schedule shall be forwarded to the Accountant General, Punjab, and the Director General Accounts (Works), Punjab for information. The Finance Department shall, at the same time, through an order, inform the Head of Departments, and the District Accounts Officers etc., that the Estimates of Charged Expenditure and Demands for Grants (Current/Development), as presented to the Provincial Assembly, after having been voted without any reduction by the Provincial Assembly, and the Chief Minister having authenticated by his signature the Schedule of Authorized Expenditure for that year, should be treated as the final estimates of that financial year until altered by supplementary budget, or otherwise.

11.3. (a) As soon as the schedule of Authorized Expenditure is authenticated by the Chief Minister, the Finance Department shall, save to the extent indicated in Para 11.4, communicate the sums authorized therein to the concerned Head of Departments. The communication shall be in the form of a letter, which indicates separately, the: -

- (i) expenditure charged upon the Provincial Consolidated Fund, and
- (ii) other expenditures voted by the Provincial Assembly. The letter should be accompanied by the pages of the estimates containing the complete details of the expenditure authorized. A copy of the letter along-with its enclosures shall also be forwarded to the Accountant General, Punjab/Director General Accounts (Works), Punjab, and the Administrative Department concerned.

(b) The Finance Department while releasing the funds for current expenditure may impose restriction to restrict the expenditure to a certain percentage of the total budgetary allocations within specified period, as may be determined in consultation with competent authority. Moreover, releases of development funds may also be regulated on periodical basis, as may be fixed in consultation with competent authority.

11.4. The following items included in the grants, or provision made for charged expenditure, shall not be communicated but shall remain at the disposal of the Finance Department and should be audited against the expenditure of the Province as a whole: -

- i) Interest on Debt and Other Obligations.
- ii) Appropriation for Reduction or Avoidance of Debt.

- iii) Privy Purse.
- vi) Superannuation Allowances and Pensions.
- v) Provincial Miscellaneous Investment.
- vi) Public Debt.
- vii) Loans and Advances.

11.5. (a) On receipt of information from the Finance Department regarding the grants etc., placed at their disposal, the Head of Departments should distribute those grants etc., among the Controlling and Disbursing Officers under them in such manner as may be suitable to them. The distribution should be carried out by the 31st July at the latest. Distribution is however, not necessary in the case of detailed function / sub-detailed function for which the Head of Department wishes to retain the entire appropriation, or a part thereof, in his own hands and watch the expenditure centrally for the Province as a whole.

(b) The Head of Departments may, while carrying such distribution, retain a portion of the grant or grants etc., as reserve in their own hand for distribution later in the year as applications for additional appropriations are received.

(c) The deductions on account of “probable savings” are shown within the detailed function. The Head of Department should, therefore, distribute only the net amount.

(d) Besides the two main Accounts Offices in the Province, viz. the Accountant General, Punjab and the Director General Accounts (works), for maintaining the consolidated accounts at the provincial level, there is a District Accounts Office at each District Headquarter, charged with the responsibility of maintaining the accounts, and pre-audit of expenditure pertaining to the Federal, Provincial and District Governments. The Accountant General, Punjab is also responsible for compilation of accounts of the City District Government, Lahore. The Director General Accounts (Works) is responsible for consolidation of accounts of the Public Works Departments, which are merged by the Accountant General, Punjab in the Civil Accounts of the Province. The Head of Departments should communicate to all the Accounts Offices the amounts placed at the disposal of their Controlling and Disbursing Officers under the various functions.

11.6. While communicating grants etc., the Head of Departments should specify the complete classification i.e., the Major Functions, Minor Functions or detailed Function and Major, Minor or detailed Objects, if any. The Head of Departments should send to the Finance Department, and the Accounts Offices concerned, not later than 31st July each year,

copies of letters of distribution of grant, to their Controlling and Disbursing Offices, of the amount placed at their disposal.

11.7. In accordance with the rules of classification, recoveries under certain objects are taken as reduction of expenditure in the accounts. In the gross system of accounting, such recoveries are exhibited at the end of the summary under each grant.

11.8. The authority competent to make grants for specific “minor works” is the Head of Department concerned. When the grant under Development is communicated to it, the Buildings Department should place the full allotment for “minor works” of a particular Department at the disposal of the Head of Department concerned and leave him to make grant for specific work as he thinks fit.

CHAPTER 12

WATCHING PROGRESS OF RECEIPTS

12.1. The list in Part I of Appendix-‘D’ shows the Collecting Officers, Controlling Officers and the Heads of Departments in respect of the various objects relating to receipt **The duty of the Collecting Officers is to see that all income due is claimed, realized and credited promptly into the treasury under the proper head of account and the duty of the Controlling Officer and the Head of the Departments is to supervise the proceedings of the Collecting Officers.**

12.2. In order to enable the Controlling Officers, and the Head of Departments to supervise the proceedings of the Collecting Officers, and to ensure that all income due is claimed, realized and credited into the treasury to the proper head of account the Collecting Officers should, except where a different procedure or the use of specific forms is specially prescribed, furnish to the Controlling Officers, and the Head of Departments monthly statements in Form B.M. 22 containing the estimates and the actual collections under the heads for which they are responsible.

12.3. The statements mentioned in Para 12.2 should be compiled from the records of, and the accounts maintained in, the office of the Collecting Officers and not from the records or accounts maintained in the Accountant General / Director General Accounts (Works) / District Accounts Offices / Treasuries. The officers and the staff as assisting the Collecting Officers in the preparation of these statements are responsible that these instructions are observed scrupulously by them and that the statements in question are prepared independently of the accounts prepared by the accounts offices / treasuries. **The Collecting Officers should personally satisfy themselves that these statements are prepared independently of the treasury registers. When, for any reason, it becomes necessary to compare the statements with the treasury registers, the comparison should be made only with the express orders of the concerned Collecting Officer, and the Accounts Officer / Treasury Officer.**

12.4. Tehsildars are responsible that the spirit of the instructions laid down in Para 12.3 are observed by them and their staff, and that the statements are prepared independently of the accounts prepared by the Treasuries / Sub-Treasuries. Before submitting the statements, the Tehsildars should satisfy themselves that the figures in the statements agree with the

Treasury / Sub-Treasury accounts, and for this purpose their staff may have the departmental returns verified from the Treasury / Sub-Treasury. It is however, the duty of the Tehsildar to ensure that this verification takes place after the statements have been prepared, and that the statements are not prepared from the Treasury/Sub-Treasury records.

12.5. (a) In order to enable the Controlling Officers and the Head of Departments to verify whether the amounts shown as realized in the statements in Form B.M. 22 submitted to them by the Collecting Officers have actually been realized and credited to the proper head of account, the Accounts Officer concerned should furnish them statement showing the amounts credited in the accounts under the heads and in the district with which they are concerned. By a comparison of the returns in form B.M. 25, submitted by the Collecting Officers with the statements of treasury credits furnished by the Accounts Officer / Treasury Officer concerned, the Controlling Officers and the Head of Departments should satisfy themselves, that the amounts reported as collected have been duly credited to the Provincial Consolidated Fund. If there is any discrepancy in the figures reported by the Collecting Officers and the Accounts Officer concerned they should have these reconciled. The Accounts Officer / Treasury Officer should send prompt replies to queries received from the Controlling officers so that the work of re-conciliation is not held up.

(b) In order to ensure regular monthly comparison of departmental and accounts figures, statement of receipts referred to in sub-Para (a) above should be submitted by Accounts Officer concerned to the Controlling Officers and the Head of Departments concerned on the 1st of second month following that to which the figures relate for comparison with the accounts of the latter. The Controlling Officers and the Head of Departments after reconciliation as a result of comparison of the statements should communicate their acceptance of the figures to the Accounts Officer concerned.

12.6. The Head of Departments should bear in mind that while the Accounts Officer concerned is responsible for the correct rendering of the accounts of all sums actually paid into the treasury and credited to Provincial Consolidated Fund, he is not responsible for the correctness of the demand or for the correctness of the amount that ought to be paid into the treasury with the amount actually realized. **It is the Head of Departments and the Controlling Officers who should ensure, with the help of the returns submitted by the Controlling Officers in Form B.M. 22 and the statement of treasury credits received from the Accounts Office concerned and by means of their supervision of the**

proceedings of the Collecting Officers, that all the sums due are claimed, realized and credited to the proper head of account.

12.7. The principal causes of discrepancies between departmental returns submitted by the Collecting Officers in Form B.M. 22 and the treasury accounts are: -

- (i) want of sufficient care in the preparation of the departmental return;
- (ii) breach of the rule which requires that collections should at once be paid into the treasury and should on account be utilized for meeting any expenditure;
- (iii) difference in practice of stating the periods to the returns relate; and
- (iv) errors of classifications.

12.8. The discrepancy due to reason (i) given in Para 12.7 should be avoided by exercising sufficient care in the maintenance of accounts and the preparation of the statements in Form B.M. 22.

12.9. In order to eliminate the variations due to reasons (ii) and (iii) given in Para 12.7 the Collecting Officers should bear in mind that collections must not, on any account, be retained but should be paid into the treasury on the very date of receipt, funds to meet authorized charges connected with such collections being drawn separately from the treasury on a proper voucher. When, however, for any reason, whether in consequence of neglect or otherwise, money realized in one month is not paid into the treasury till the following month, or has been drawn upon wholly, or in part to meet authorized charges, the facts should be distinctly stated in the departmental returns for the month of realization in order that the Controlling Officer may understand the reasons for the short credit in the treasury accounts. **It should also be observed that the departmental returns in form B.M. 22 submitted each month must deal only with amounts realized in the month without reference to the period to which the realization relates. Thus it may happen that income due in April of any year is not realized until July. In such a case the income should appear in departmental accounts of July and not in those of April. In other words, the departmental returns of each month should be closed with the last day of the month to which they relate, and having been once closed, should not be added to or altered in anyway.** As regards sub-treasuries, the orders contained in the financial rules regarding the formal closing of the accounts of the month should be strictly observed.

12.10. The same principles should be applied in dealing with errors of classification referred to in reason (v) in Para 12.7. If any error is discovered before submission of the departmental returns in Form B.M. 22 to the Controlling Officers, the return may be corrected and intimation being, at the same time sent to the accounts officer / treasury concerned, in order that the incorrect classification in the accounts office books may be corrected. **When, however, an error is discovered after submission of the departmental return, the correction should be made by a footnote in the next return clearly explaining the error and intimation of the error should also be sent to the Accounts Officer. The Accounts Officers should report separately to the Accountant General all errors of classification, whether originating in the accounts office or otherwise and the Accounts Officer concerned should forward monthly to the Controlling Officers along with his treasury returns a statements showing clearly all such corrections reported to his office, and also all additions to the treasury accounts of receipts made by adjustment in his office, such as cash recoveries of expenditure added to receipts instead of being deducted from charges.** Controlling Officers are thereby enabled to exercise an immediate and thorough check over all departmental returns submitted to them.

12.11. Care should be taken that the classification of the departmental returns is in strict accordance with that shown in Appendix "D" in order that it may agree with that of the accounts maintained by the Accounts Officer.

12.12. **Each Head of Department should certify annually to the Finance Department by a separate letter to be submitted not later than the 1st January of the following financial year, that the comparison of departmental returns received from Collecting Officers with the Treasury statement supplied by the Accounts Officers concerned has been completely carried out for the previous year in respect of all heads of accounts relating to receipts far which he is responsible and that all differences have been reconciled.**

CHAPTER 13

CONTROL OF EXPENDITURE

13.1. (a) **The Head of Departments are responsible for controlling expenditure from the grants placed their disposal under Chapter 11. This fact does not absolve the Regional Heads, if they exist, the Controlling Officers and the Disbursing Officers of their responsibility in respect of the funds placed at their disposal or at the disposal of the office subordinate to them. The Disbursing Officers are the officers, directly responsible for the expenditure incurred against the funds allotted to them.** The Controlling Officers, the Regional Heads, where they exist, and the Head of Departments should supervise the proceedings of the Disbursing Office subordinate to them and issue instructions to them wherever necessary. The Disbursing Officers should pay prompt attention to such instructions.

(b) In the Departments, where there are Regional Head, such Regional Heads should perform, in addition to the supervisory work, referred to in sub-Para (a) all the functions of the Head of Departments for controlling expenditure from the grants placed at the disposal of the officers of the Department in their respective regions and the Head of Department, besides performing such functions in respect of the expenditure incurred otherwise than through the Regional Heads and the Officers subordinate to them, remain generally responsible for controlling expenditure from the entire grant or grants placed at their disposal.

(c) **The Finance Department may regulate by administrative instructions any class or nature of a financial transaction i.e. receipts or payments in such manner so as to conform to certain deadlines within the financial year, regardless of the prescribed period of the financial year.**

13.2 The primary objects of such control of expenditure referred to in Para 13.1 are: -

- (i) that every item of expenditure incurred is regular and proper; and
- (ii) that the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purposes.

In order that the expenditure incurred is regular and proper: -

- (a) the officers mentioned in Para 13.1 should enforce financial discipline and strict economy at every step;

- (b) they should ensure that all the relevant financial rule and regulations are observed both by their own office and by the officers subordinate to them; and
- (c) they should see that the expenditure is incurred only in the public interest and upon objects for which the money was provided. In order to keep the total expenditure within the grant, they should arrange to be kept informed periodically of: -
 - (i) what has been spent from the grant or grants placed at their disposal
 - (ii) what commitments have been made and not paid for against such grant or grants; and
 - (iii) what liabilities are likely to be incurred during the remaining period of the financial year;

Review the expenditure position and take such measure as may be considered necessary to check trend of excessive expenditure, if any. What liabilities are likely to be incurred during the remaining part of the financial year must be ascertained by means of judicious assessment of the requirements of the Department or Departments controlled. What commitments have been incurred and not paid for should be based on facts. In order that the information relating to the actual expenditure incurred is available, the instructions in the following Para should be observed.

13.3. (a) Whenever a bill is prepared for payment at the treasury, the Disbursing Officer should indicate therein complete classification of the proposed expenditure, that is;

- (i) the major function, the minor function or detailed function and detailed objects, if any, to which the expenditure included in the bill is to be debited; and
- (ii) whether the expenditure is “charged” or “voted”.

If a bill includes expenditure under two or more objects the amount under each object should be indicated. In the bills relating to Irrigation, Buildings, Highways, Housing and Physical Planning, and Public Health Engineering departments, the name of the Circle should also be mentioned.

(b) All fixed allowances classifiable under “Other Regular Allowance” and “Honoraria” etc should be withdrawn along with pay on the bills for “Pay of Officers” or “Pay of other staff” accordingly as the allowances in respect of officers or other staff, other

regular allowances and honoraria, other than fixed allowance should be drawn in separate bills.

(c) Except in the cases mentioned in sub-Para (e), the Disbursing Officers should attach with each bill, other than those relating to “Pay of Officers” and “Pay of other staff”, a bill extract in Form B.M. 24 giving the brief description of the charges and the amount of the bill, duly signed by him. Bill extracts should also be attached to such bill relating to “Pay of Officers” and “Pay of other staff” which include fixed allowances to be classified under the object “Other Regular Allowances” and “Honoraria” etc. the charges included therein, the progressive total of the expenditure up to date under the object or detailed object to which the bill relates, and the amounts of the bill.

(d) The bill extract should be returned to the Disbursing Officer by the Accounts Officer / Treasury Officer with cheque, stamped “paid” with treasury seal, and with the number and date of the treasury voucher noted thereon. In case of bills paid at the sub-treasury, the abstract form should be detached but should be sent along with the bills to the District Treasury, where the District Accounts Officer/Treasury Officers should assign the treasury number and date of the voucher and return the bill extract form to the presenter of the bill.

(e) As the Office of the Accountant General, Punjab discharges the function of a treasury in respect of the payments made at the pre-audit counter at Lahore, the cheque delivered in payment of a bill should take the place of the bill extract prescribed in sub-Para (c). This procedure not only relieves the Disbursing Officers of the necessity of attaching the bill extracts to the vouchers, but also conducts to a considerable reduction of work in the office of the Accountant General, Punjab.

13.4. Immediately after the close of each month, the District Accounts Officer / Treasury Officers should prepare, in duplicate, a schedule showing the numbers, dates and amounts of vouchers paid / cheques issued during that month and supply, on the second of the month following that to which the schedules relates, a copy of each such schedule to the concerned Disbursing Officers and the Controlling Officer. The office of the Accountant General, Punjab, which discharges the functions of a treasury in respect of the payments made at its pre-audit counter should similarly prepare in respect of each month a schedule of payments made by that office during that month mentioning the numbers and dates of all the cheques

issued by that office during the month in question and supply a copy to the concerned Disbursing Officers.

13.5. (a) After the grant is communicated to a Disbursing Officer, he should open separate registers in the form or forms mentioned; below, by detailed objects-wise and note therein the grant so communicated for all detailed objects: -

Forest Department	Form B.M. 15
Irrigation Department	Form B.M. 23 for Expenditure on Establishment and form B.M. 34 for other expenditure.
Building, Highways, Housing & Physical Planning and Public Health Engineering Departments.	From B.M. 23 for Expenditure on establishment and Form B.M. 36 for other expenditure.
Other Departments.	Form B.M. 23.

The grants should be noted in red ink at the top of the page of the register under each object concerned. The columns of Forms B.M. 34 and 36 may be modified, with the approval of the concerned Head of Departments, to suit the requirements

(b) In these registers the Disbursing Officer should enter every bill cashed at the District Accounts Office / Treasury or at the pre-audit counter of the office of the Accountant-General, Punjab, under its appropriate object, and quote against each such entry the number and date of the voucher / cheque on which money has been withdrawn from the Government Treasury. In respect of the payments received at the pre-audit counter of the office of the Accountant General, Punjab, the Disbursing Officer should modify the record maintained in Form B.M. 26 in so far as the first two columns of the form are concerned so that the number and date of the cheque received from the office of the Accountant General, Punjab in payment of bills are mentioned in columns instead of the number and date of the voucher presented at that office. In respect of the expenditure which is incorporated in the monthly accounts of the Divisions of the Irrigation, Buildings, Highways, Housing & Physical Planning, and Public Health Engineering Departments the register should be filled in from those accounts. At end of each month the expenditure against each object should be totalled. The total expenditure should at the same time deducted from the grant shown at the top of each column, and the result brought forward to the account of the next month.

(c) If the grant against any minor or detailed object is increased or reduced by an authority competent to do so, the figure relating to the grant should be corrected by plus or minus red ink entries.

(d) If a Disbursing Officer receives information from Controlling Officer, Regional Head or Head of Department that a particular item of expenditure has not been classified correctly, he should correct the accounts of expenditure and the available balance of the grant by means of minus or plus entries in red ink,

13.6. (a) Immediately after the close of the month, the Disbursing Officer should prepare a statement in following form, copying therein all the entries in register in the same form maintained by him under Para 13.5 relating to the sums drawn by him during that month:-

Buildings, Highways, Housing & Physical Planning, and PHED Departments.	Form B.M. 26 for expenditure on establishment and form B.M. 36 for expenditure on works.
Irrigation Department.	Form B.M 40 for expenditure on establishment and form B.M.34 for expenditure on works.
Forest Department.	Form B.M. 15.
Other Department.	Form B.M. 23.

Against each entry in this statement, he should note the number and date of the treasury voucher or cheque, as the case may be, supporting them by bill extracts wherever such bills extracts have been used.

(b) As soon as the schedule referred to in Para 13.4 is received from the treasury / District Accounts Officer or the office of the Accountant General, Punjab, as the case may be, the Disbursing Officer should compare it with the statement prepared by him in accordance with the instructions contained in sub-Para (a), reconcile the discrepancies, if any, and forward to the Controlling Officers, the statement prepared in the following forms, as reconciled, by the dates along-with the supporting documents mentioned against each:

Irrigation Department	Form B.M. 40 for expenditure on establishment & Form B.M. 34 for	Form B.M. 23	By the 15 th of the month following the month to which the accounts relate.
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	expenditure on works	Form B.M. 41	
Building, Highways, Housing & Physical Planning, and PHED.	Form B.M. 26 for expenditure on establishment		-do-
	Form B.M. 36 for expenditure on works		-do-
Forest Department.	Form B.M. 15	Divisional Classified Abstract of expenditure in Form B.M. 17	-do-
Other Department.	Form B.M. 26	Form B.M. 23	By 5 th of the month following the month to which the accounts relate.

The statement should be accompanied by a certificate that these have been compared with the schedules and found correct. The statements relating to expenditure on works should, immediately after they are prepared, also be forwarded to the Director General Accounts (works), Punjab.

(c) The Controlling Officer should, for such part of the grant as he retains under his own control, carry out procedure detailed in this Para.

13.7. The Controlling Officer should maintain registers, in the following forms separately for such minor head or sub-head if any: -

Irrigation Department	--	Form B.M. 25 for establishment and Form B.M. 35 for other expenditure.
Building, Highways, Housing & Physical Planning, & Public Health Engineering, Departments	--	Form B.M. 35 for establishment and Form M.B. 38 for other expenditure.
Forest Department	--	Form B.M. 15
Other Department	--	Form B.M. 25.

He should post therein;

- (i) the monthly actuals as received from the Disbursing Officers in form mentioned in Para 13.6 (b), and
- (i) his own monthly expenditure

and he should check the totals of these two with the schedules received from the Treasury Officers or the office of the Accountant General, Punjab, as the case may be, under Para 13.4, and with the accounts received from the Disbursing Officers. These figures should, if the controlling Officer is not himself the Head of the Department be furnished in the following forms by the dates and supported by the statements mentioned against each: -

Building, Highways, Housing & Physical Planning, and PHE. Department.	Form B.M.26 for expenditure on establishment, B.M.38 expenditure on works	for on	Form B.M. 23	15 th of the month following that to which the accounts relate. 20 th of the month following that to which the accounts relate.
Irrigation Department	Form B.M. 26 for expenditure on establishment Form B.M. 37 for expenditure on works	for on	From B.M. 23	15 th of the month following that to which the accounts relate. 20 th of the month following that to which the accounts relate.
Forest Department.	From B.M. 15		Divisional classified abstract of expenditure in Form B.M. 17	15 th of the month following that to which the accounts relate.
Other Departments.	From B.M. 26		--	-do-

The following special instructions should be observed in respect of the above statements.

- (i) The statements in respect of June Final and June Supplementary Accounts should be sent direct to the Accountant General, Punjab, so as to reach him by the 25th July and 25th August respectively and copies thereof should be furnished to the Head of the Department.
- (ii) In respect of expenditure on works, the statements for the month of July to October need not be sent to the Head of Department monthly but should be sent in a consolidated form so as to reach the Head of the Department monthly on 20th November. Thus the first statement of the year to reach the Head of Department on 20th November should show the actuals for July to October. Thereafter these statements should be sent monthly.

In the case of the Department where there are Regional Heads, such figures should be reported to the concerned Regional Head by the Estimating Officers immediately subordinate to such Regional Heads.

- 13.8 (a) (i) The Head of Departments should prepare a monthly account, in Form B.M. 26 of the expenditure under each detailed objects except “Basic Pay of Officers” and Basic Pay of Other Staff” thus working up to the total monthly expenditure each such object. For this purpose, if he has Controlling Officer under him, he should consolidate the statements he receives from, and add thereto the expenditure incurred by him, otherwise than through the Controlling Officers and the Disbursing Officers under them. This statement should be prepared and forwarded to the Accountant General, Punjab, so as to reach him by the 20th of the month following that to which the accounts relate. It should be accompanied by the Disbursing Officer’s statements in original, from which it has been compiled. It should be prepared separately for each minor or detailed object, showing the expenditure against each minor or detailed object. The Accountant General, Punjab, should check with his own accounts, which will be based on vouchers received direct from the District Accounts Officers / Treasuries, and the Head of Department and the Accountant General Punjab should be jointly responsible for reconciling the differences and correcting misclassifications. Any misclassification detected by the Accountant General Punjab, should be generally communicated to the Head of Departments who should pass them on, through the Controlling Officers, to the Disbursing Officers with necessary orders for corrections. The corrections should be made by a red ink entry in the column of remarks against the item reclassified, and a plus and minus entry made in the register where it is maintained. This entry should run as follows: -

"Adjustment on account of re-classification in vouchers
.....date....."

- (ii) The procedure out-lined in sub-Para (a) (i) will not be applicable to the expenditure debitable to the functions grants detailed below:-

Major Functions	--	Detailed Functions, etc.
All Major Objects	--	Grants-in-aid, Contributions and Donations.

PC 21002-Land Revenue	--	Assignments and Compensation.
PC 21004-Stamps	--	Charges for sale of stamps.
PC 21010-General Administration--		Provincial Assembly -Travelling Allowance of the Members of the Provincial Assembly.
PC 21015-Education	--	General Miscellaneous - Remunerations to examiners for Departmental examinations.
PC 21023-Misc. Department--		Examinations – Allowances, Honoraria, etc.
PC 21028- Pension	--	The whole head.
PC 21029-Stationery and Printing-		Discount on plain paper used with stamp
PC 21031-Miscellaneous	--	(1) Books and Periodicals. (2) Miscellaneous Compensation. (3) Miscellaneous & Unforeseen Charges, other Charges, Operating expenses–Rewards for Intelligence.

For these heads the figures, booked in the office of Accountant General, Punjab, from the returns received from the District Accounts Officers / Treasuries should be accepted as correct unless these can be shown to be obviously wrong. The Heads of Departments should obtain from the Accountant General, Punjab the figures booked in his office ledger as actuals. The usual system of obtaining statements of Expenditure from Disbursing Officers should, however, continue to enable Head of Departments to keep a check on the progress of expenditure pending receipt of the figures of the Accountant General, Punjab. In the case of grants-in-aid and miscellaneous fees and allowances, a register should be maintained showing the sanctions to expenditure as they are given.

- (b) (i) The Accountant General, Punjab, should communicate to the Head of Departments not later than the 10th of the month next to the one following the month to which the accounts relate, (that is to say, the accounts for the month of April should be supplied not later than the 10th of June) the total expenditure under the object “Basic Pay of Officers” and “Basic Pay of Other Staff” distinguishing the expenditure charged upon the Provincial Consolidated Fund from the other expenditure. For this purpose, the Head of

Departments may send an official of his office to the office of the Accountant General, Punjab, between 6th and 10th of the month.

(ii) The figures of expenditure under the object “Basic Pay of Officers” and “Basic Pay Other Staff” are sometimes not available from the office of the Accountant General, Punjab till about two month after the end of the months in which expenditure is incurred and the Head of Departments remain ignorant of the progress of expenditure and also cannot detect any misclassification thereof. It is, therefore, necessary that for purposes of control Disbursing Office should submit regularly the figures of monthly expenditure which are available in their offices, under the objects, to the Head of Departments.

(iii) Except for such heads of account for which Commissioners of Divisions are the Head of Department a rough comparison between the figures obtained from the Accountant General, Punjab under sub-para (i) above, and those received from Disbursing Officers under sub-para (ii) above, be made by Heads of Department every three months. Unless differences disclosed by the comparison are small, efforts should be made to ascertain which figure is correct.

- (c) The Accountant General, Punjab should communicate to the Head of Departments any expenditure, incurred under any of the functions for which the latter is responsible, which may have reached the Accountant General through the various “exchange accounts”. These figures should be furnished to the official deputed to the office of the Accountant General for obtaining the figures referred to in sub-Para (b) (i). As debits received through various exchange accounts for May, June and June Final are adjusted in the office of the Accountant General after the 1st July following, when it is too late for the Head of Department to obtain additional appropriation to cover the excess expenditure, if any, the Head of Department, with a view to exercising effective control over the expenditure and to avoid lapses of grants, should obtain, early in the month of April each year, from the departmental officers rendering the service, the figures of expenditure-which are expected to be adjusted against their grant during those-months. If any excess is anticipated, the amount involved should be included in the second statement of excesses

and surrenders with an explanation that the figures are based on information received from departmental officers of expected debits through exchange accounts.

- (d) In the case of the Departments where there are Regional Heads, the Regional Head should perform all the functions of the Heads of Departments given in sub-Para (a), (&) and (c) in respect of the expenditure incurred by the officers of his-department in his Region, including himself, and report his figures in Form B.M. 26 to the Head of Department, and the Head of Department should: -
- (i) perform such functions in respect of the expenditure incurred otherwise than through the Regional Heads and the officers subordinate to them, and
 - (ii) consolidate the statements received from the Regional Heads for the grant as a whole in Form B.M. 26.

13.9. The Head of Departments, whether they are also Controlling Officers or not, should, without waiting for the verification of the accounts, send to the Finance Department by the 20th day of the month next to the one after that to which the account relates, a statement in Form B.M. 27 showing monthly expenditure by detailed objects, "charged" expenditure being shown separately from other expenditure. These figures should include those supplied to him by the Accountant-General, under Para 13.8 (c) In respect of the expenditure chargeable to the heads:

"Privy purses";

"PC 21028-Superaunuation and Pensions"

The Accountant General, Punjab should watch the expenditure, and submit monthly statements in Form B.M. 27 to the Finance Department.

13.10. The Head of Departments, whether they are also Controlling Officers or not, should take steps to maintain a separate watch over expenditure incurred from time to time on important objects, such as expenditure on account of dietary charges in jails, purchase of police uniforms, or purchase of medicines/dietary charges in Hospitals. It is necessary to deal with such items separately from the ordinary monthly expenditure accounts. The Head of Departments should decide for themselves what method they should adopt to watch such expenditure. In some cases they may prefer to keep the entire grant under their own control

and order Disbursing Officers, who wish to spend money against it, to apply to them for a special allotment. In other case they may prefer to distribute the grant and merely order the Disbursing Officers to report expenditure against that particular allotment as soon as they incur it, no doubt separately from the ordinary monthly accounts of expenditure. Whatever method they may adopt, they should take care to see that they are informed not only of actual expenditure against such grants, but also of liabilities that have been incurred which must ultimately be met from such grants.

13.11. (a) The Accountant General, Punjab will watch progress of expenditure against :-

- (i) the provision under each grant, and where a grant comprises more than one major function, under each major function as a whole, and
- (ii) the provision for each detailed object within a grant.

Provision should be, in each case, as modified by the competent authority from time to time.

b) No further appropriation audit is required in respect of, nor is the Audit Officer required to watch expenditure against, the grants placed at the disposal of the Disbursing Officers by the Head of Departments. This is the responsibility of the concerned Head of the Department.

(c) The Accountant General, Punjab will report to the Head of Department, when excess appears to be likely in the cases mentioned in this Para.

(d) In the case of expenditure, which is incorporated in the divisional accounts of the Public works Department the Director General, Accounts (Works), Punjab, will conduct the audit of expenditure against the appropriation placed at the disposal of the Disbursing Officers, with reference to the various works. The excesses over such works will be reported by the accounts office to the competent authority.

13.12. The Secretary to Government, Finance Department is the Controlling Authority for watching the progress of expenditure against the grant for Loans and Advances bearing interest as a whole. The authorities named in column, (2) of the statement below should furnish to the Finance Department, and the Accountant General, with statements not later than 31st October, 31st January, and 30th April in each year showing the progress of expenditure up to 30th September, 31st December and 31st March, respectively, against the grants, for the category of loans shown in column (1) thereof:

Head	Department
(i) Loans to Development Authorities.	Secretary to Government of the Punjab, Housing Urban Development and Public Health Engineering Department.
Loans to others-Private Sector	
(ii) Advances to Cultivators	Board of Revenue.
Loans to Non-Financial Institutions.	
(iii) Advances under special Laws.	Administrative Department concerned.

Within the grant for each category of loan, the authority mentioned above should be responsible for watching the progress of expenditure. Monthly statements required under Para 13.8 (a) and 13.9 need not be submitted to the Finance Department under Loans and Advances bearing interest.

13.13. (a) In addition to the running account of expenditure, a ledger account in Form B.M. 28 should be kept by Heads of Departments, or the Regional Heads, if any:-

- (i) for each major function as a whole containing entries authorized by the Provincial Assembly.
- (ii) for each minor function as a whole containing entries authorized by the Finance Department, and
- (iii) for each object.

Similarly, Controlling and Disbursing Officers should keep a record of the sums allotted to them under each object. The principal use of the ledger will be to serve as a check on the grants as shown in the monthly statements in Form B.M. 26. It is also used in preparing the statements of excesses and surrenders.

13.14. If it is felt that, for any valid reason, the grant is likely to be exceeded, the Head of Department should take immediate steps to prevent expenditure in excess of a grant: -

- (i) by transfer from one Disbursing Officer to another, under his powers of appropriation, with the object,
- (ii) by exercise of his delegated powers of re-appropriation, or
- (iii) by application for an extra grant as provided in Chapter 15, as soon as the necessity for this course becomes definitely clear.

Where there is Controlling Officers subordinate to the Head of the Departments, this duty devolves upon them in respect of the funds placed at their disposal, so far as powers of re-appropriation are delegated to them.

13.15. The Forest Accounts were separated from the office of the Accountant General, Punjab and entrusted to the office of the Budget and Accounts Officer, Forest Department, under the control of Provincial Government. The term “Accountant General” used in this Chapter in relation to Forest Accounts means Budget and Accounts Officer in the Forest Department.

CHAPTER 14

STATEMENT OF EXCESSES AND SURRENDERS

14.1. The Statement of Excesses and Surrenders should be prepared in form B.M. 29 by the Head of Departments, mentioned in column (6), Part II of Appendix “D” in respect of the Functions or part of Function with which they are concerned. For preparing these statements the Head of Departments may obtain the required information from the Drawing and Disbursing Officers and Controlling Officers, working under him.

14.2. Annually Statement of Excesses and Surrenders should be prepared in respect of all the functions except the following:—

- i) Loans and Advances by the Provincial Government.
- ii) Interest on Debt and Other Obligation.
- iii) Reduction on Avoidance of Debt.
- iv) Privy Purses.
- v) Provincial Investment.
- vi) Public Debt.

For the functions mentioned in items (iii) to (vi) Statement of Excesses and Surrenders need not be prepared. Since the revised estimates of a financial year adopted and incorporated in the Annual Budget Statement and the other budget publications are based on the Statement of Excesses and Surrenders of that year, the revised estimates in respect of the functions mentioned items (iii) to (vi), for which the Statement of Excesses and Surrenders is not prepared, will be included in, and dealt with along with, the budget estimates of those functions for the year next to that to which the revised estimates relate.

14.3. The Head of Departments should submit to the Finance department the Statement of Excesses and Surrenders by the 31st March. The Statement of Excesses and Surrenders should be submitted to the Finance Department in duplicate. If the Head of Department is not the Administrative Department, copy of the Statement should be sent also to the Administrative Department which should forward the same to the Finance Department on due date with their comments. The Statement of Excesses and Surrenders should be based on the actual expenditure of the first eight months of the financial year to which the statement relates and of the last four months the financial year previous to that year.

14.4. (a) The Statement of Excesses and Surrenders is meant to enable: -

- (i) the Finance Department frames the final revised estimates of a financial year on the basis of the Statement relating to that year.

- (ii) the Finance Department relies on the statement to determine whether the modified grant for the year to which the Statement of Excesses and Surrender relates will be in excess or in deficit of the actual expenditure. It is, therefore, the chief factor in fixing the cash balance of the year to which the Statement relates;
- (iii) the Statement of Excesses and Surrender furnishes material on which Head of Departments must base their demands for additional grants and also their surrenders for acceptance by the Finance Department. Inaccurate estimates of excesses and surrenders in the Statement of Excesses and Surrender will result in adoption of incorrect figures for surrenders or additional grants. The loan requirements, if any, of the Provincial Government for a financial year are based on the closing balance of the financial year previous to that. Since the closing balance of a financial year is determined chiefly on the basis of the Statement of Excesses and Surrenders, over estimates of excesses by Head of Department may, and probably will, result in the Provincial Government borrowing more money than actually required and bearing a series of years interest charges on a higher amount than was necessary. Thus inaccurate estimate of Excesses and Surrenders will not merely cause inconvenience to the Finance Department but will also cause definite loss to Government. The estimates should, therefore, be framed with the utmost care.

14.5. The Statement of Excesses and Surrenders is, as already stated, intended solely for the purpose of fixing the revised estimates of expenditure of the financial year to which it relate and for indicating what the surrenders or excesses are likely to be over the sanctioned grants. It is not intended to be a means of making provision for additional funds the need for which may arise subsequent to the framing of the budget estimates. The correct procedure which the Head of Departments, who anticipate expenditure in excess of their grants, should adopt is explained in Chapter 15.

14.6. In the Statement of Excesses and Surrenders the information required to be given is the following: —

- (i) Original appropriation.

- (ii) Modified grant (including additional funds provided through re-appropriation except additional funds provided as supplementary grant.
- (iii) Actuals of the first eight months of the financial year to which the Statement relates.
- (iv) Actuals of the last four months or the financial year previous to that to which the statement relates.
- (v) Totals of (iii) and (iv).
- (vi) Anticipated total expenditure of the year (Revised Estimate)
- (vii) Surrenders (funds sanctioned through the sanction of supplementary grant cannot be surrendered except by way of withdrawal of original advice/sanction of release of funds through supplementary grant by the Finance Department/Administrative Department.
- (yiii) Excesses (includes funds sanctioned through supplementary grant during the financial year).

The above information should be furnished for each object of appropriation of charged / voted expenditure separately. The figures furnished should be totalled separately for the charged and voted expenditure in all columns by minor objects or detailed objects. A summary should also be prepared for the full Major Function, or if the head of the Department is concerned with only a part of the Major Function for that part of the Major Function. The summary should give figures for each Major Function separately.

14.7. The Statement of Excesses and Surrenders in respect of the functions relating to works should be accompanied by a statement in form B.M. 39 showing all works for which provision exists during the financial year to which the statement relates.

14.8. Along with the Statement of Excesses and Surrenders the Head of Departments should submit a note on half margin explaining: —

- (i) the excesses and surrenders proposed in the Statement, and
- (ii) the reasons or difference between the anticipated expenditure and the total of 12 months actuals appearing in column 7 of the statements.

Items of additional expenditure included in the Statement should also be justified fully, in the note individually. While forwarding the Statement of Excesses and Surrenders, the Head of Departments should also review, as a whole the grant or the portion of the grant

allotted to them and explain briefly the reason for the excess or the saving that may be anticipated in the grant or the portion of the grant, as the case may be.

- 14.9. (a) The Finance Department should examine the Statement of Excesses and Surrenders submitted by the Head of Departments in the light of progressive actuals and any other information in their possession.
- (b) The revised estimates framed on the basis of the Statement of Excesses and Surrenders, including supplementary grants, if any, should be communicated to the Head of Departments by the Finance Department. In the letter of the Finance Department communicating to the Head of Departments the acceptances of revised estimates and sanctioning the consequent re-appropriations within the grant, which require the sanction of the Finance Department, net surrenders will, at the same time, be intimated and a copy endorsed to the Accounts Officer concerned. The net surrender will be taken to the sub-head "Surrenders or withdrawals within the grant". However, the funds sanctioned as supplementary grants and included in revised estimates shall be authorized by the Finance Department after its approval by the Provincial Assembly. If any further re-appropriations from the amount surrenders or withdrawal are authorized later, they will be similarly communicated by the Finance Department in a letter to the Head of Department and a copy endorsed to the Accounts Officer concerned. Such subsequent orders of re-appropriation will be for transfer of funds from the sub-head "Surrenders or withdrawals within the grant". This will result in a reduction of the amount appearing against this sub-head and a corresponding addition to the amount appearing against the object the provision for which is being increased.

14. 10. Once the net surrenders have been accepted by Finance Department on the basis of the Statement of Excesses and Surrenders and communicated by it to the Head of Departments concerned they will be precluded from either: —

- (a) **making further surrenders for transfer to the sub-head "Surrenders or withdrawals with the grant" which is intended to be exhibited in the appropriation accounts only; or**
- (b) **using the surrenders accepted by Finance Department without its previous consent.**

Head of Departments should, therefore, sanction all re-appropriations within the powers delegated to them, before they submit their Statement of Excesses and Surrenders.

14.11. After the revised estimates are fixed and intimated by the Finance Department, the Head of Departments concerned should distribute the revised grant and communicate the break-up of the grant to the Accounts Officer concerned.

14.12. It has been decided by the Auditor General that the explanation for surrenders should be incorporated in the Appropriation Accounts. It is, therefore, imperative that while conveying the amount of surrenders under the head "Surrenders or withdrawals within the grant", reasons for such surrenders should invariably be furnished to the Audit Office concerned.

CHAPTER 15
EXPENDITURE NOT PROVIDED FOR IN THE SCHEDULE OF
AUTHORIZED EXPENDITURE

GENERAL

15.1. (a) Expenditure, for which no provision exists in Schedule of Authorized Expenditure for that year, should rarely, if ever, be incurred. The Schedule of Authorized Expenditure for a financial year provides for all items of expenditure for that year as far as they could be foreseen and within the limit of funds available. Proposals for incurring expenditure in the course of a financial year, provided for in the Schedule of Authorized Expenditure for that year are, therefore, not justified in ordinary circumstances and should not be made unless there are very special reasons. Un-avoidable and un-foreseen circumstances may sometimes arise in the course of a financial year making it necessary to incur additional expenditure such additional expenditure may be of the following types:-

- I. Additional expenditure on purposes sanctioned by the competent authority and provided for in the Schedule of Authorized Expenditure for that year as:-
 - i) charged expenditure, or
 - ii) other than charged expenditure.
- II. Expenditure on purposes not provided for in the Schedule of Authorized Expenditure for that year.

(b) Additional expenditure of the type referred to in I (i) and (ii) should be met by re-appropriation of savings in charged expenditure or expenditure other than charged within the grant to which the additional expenditure is debitable. If the savings available are not sufficient to meet the additional expenditure the available savings should be re-appropriated towards the additional expenditure and the balance should be provided by means of a supplementary grant with the prior approval of the Finance Department. If savings are not all available for such re-appropriation or if re-appropriation is not permissible under Para 15.2 to 15.3, the additional expenditure should be provided by obtaining supplementary grant with the prior approval of the Finance Department.

(c) Expenditure of the kind referred to in item II should, also be met by re-appropriation of savings in the charged expenditure or expenditure other than charged within

the grant to which the expenditure is debitable but before sanctioning such re-appropriation a token grant should be obtained by means of a supplementary grant with the prior approval of the Finance Department. In case where only a part of the expenditure can be met by re-appropriation, as above, the balance should be provided by means of a supplementary grant with the prior approval of the Finance Department. If savings are not at all available for re-appropriation or if re-appropriation is not permissible under Para 15.2 to 15.5, the expenditure should be provided by obtaining supplementary grant as in sub-Para (b).

(d) In cases where additional expenditure is necessitated in a grant by a change in the accounts classification, such additional expenditure should be provided and met as in Para (b) and (c) according to the nature of such expenditure.

RE-APPROPRIATIONS

15.2. Re-appropriation means the transfer of savings in the provision of expenditure made for a particular object to meet excess expenditure anticipated under another such object. The following principles govern the re-appropriation operations: -

- (a) No re-appropriation should be made from one grant to another.
- (b) No re-appropriation should be made from the funds allocated for a particular financial year after the expiry of that financial year.
- (c) Re-appropriation should not be made between funds authorized for expenditure charged upon the Provincial Consolidated Fund and other expenditure.
- (d) No re-appropriation should be made to meet expenditure not sanctioned, by an authority competent to sanction it. If the authority sanctioning re-appropriation of funds for a particular purpose is authorized to sanction expenditure for that purpose, its order of re-appropriation will also operate as sanction for such expenditure.
- (e) Re-appropriation should not be made to meet expenditure on purposes not contemplated in the Schedule of Authorized Expenditure pertaining to a particular financial year. If funds to meet such expenditure are available under the relevant grant, re-appropriation to meet such expenditure may be made but only after a token sum has been authorized through a Supplementary Grant.

- (f) No re-appropriation should be made to meet expenditure for a purpose the allotment for which was specifically reduced or refused by the Provincial Assembly.

15.3. (a) Finance Department has full powers to re-appropriation subject to the restrictions subject to the restrictions mentioned in Para 15.2.

(b) The Administrative Department and Officers in Category I, mentioned in the First Schedule Part – I to the Punjab Delegation of Powers Rules, 2006, can sanction re-appropriation of funds subject to the following conditions as well as those mentioned in Para 15.2: -

- i) Re-appropriation should not involve undertaking of recurring liability.
- ii) Re-appropriation should not be made out of lump sum provision.
- iii) No authority subordinate to the one, which reduced an allocation, should increase such reduced allocation by means of re-appropriation.
- iv) No re-appropriation should be made to or from the detailed object “Basic Pay of Officers” and “Basic Pay of other staff” and “Regular Allowances”.
- v) Re-appropriation should not be made from and to the provision for secret service expenditure.
- vi) Re-appropriation should not be made so as to divert the provisions for specified new items to other purposes.
- vii) Re-appropriation should not be made so as to convert the provision specifically made for expenditure in foreign exchange into expenditure in local currency.
- viii) No re-appropriation should be made from an object with intention of restoring the diverted appropriation to that object when savings become available under other objects later in the financial year.
- ix) No re-appropriation should be made from a object with intention of restoring the diverted appropriation to that object when savings become available under other object later in the financial year.
- x) In the case of expenditure on works;
 - (a) no re-appropriation should be made to meet any expenditure which is likely to involve further outlay in a future financial year;

- (b) no re-appropriation should be made from or to the object “Major Works, Minor Works” and “Repairs” or “Maintenance and Repairs”,
 - (c) no re-appropriation should be made from the allotment for a new original major work to any other work or item or vice versa; .and
 - (d) re-appropriation can be made from an original major works in progress only to a work or works are under same grant.
- (xi) In the case of development scheme;
- (a) re-appropriation should not be made except for approved schemes, and
 - (b) the approved cost of the scheme should not be exceeded by re-appropriation.

15.4. (a) The Statement of Excesses and Surrenders provide opportunities for a general review of adequacy of provisions under the various minor/sub-detailed objects. Ordinarily it is too early to make re-appropriation in the first half of the financial year, unless there is an urgent need for re-appropriation. It is convenient and desirable to deal with the re-appropriation required late in the financial year but before the Statement of Excess and surrenders is finalised.

(b) When need for additional appropriation arises in the first half of the financial year, an application for such additional appropriation should be prepared in form B.M. 30 if department concerned is Irrigation, Buildings, Highways, Public Health Engineering and Housing and Physical Planning and in form B.M. 31, if the Department concerned is other than these Departments indicating there in the particular detailed object and the sub-detailed Object, where prescribed, the provision for which has been, or is likely to be, exceeded. If he amount of original appropriations as modified by competent authority shown in column 2 of form B.M. 30 includes additional appropriation already sanctioned during the financial year, the number and date of the order sanctioning it should be quoted. When the application for additional appropriation is for expenditure on a definite scheme or work, which necessitates additional appropriation, a letter recommending it should accompany such application. In all other cases the reason for the insufficiency of the appropriation and the recommendations and proposals for re-appropriation should be given in the form itself by the Disbursing

Officer and also, if necessary, the Controlling Officer and the Head of Department. No separate re-appropriation statement or covering letter is required in such cases. The application for additional appropriation should be numbered and dated by the disbursing officer concerned and forward to the following officers in succession:-

- (i) Controlling Officer.
- (ii) Regional Head where exists and Head of Department.
- (iii) Administrative Department if it is not Head of Department in respect of the Head concerned.
- (iv) Finance Department.

If at any point in the chain an officer is competent to sanction re-appropriation, he should do so in accordance with the powers delegated to him. Similarly if at any point in the chain an officer considers that the application should be modified or rejected, he should modify or reject it.

(c) When an authority other than the concerned Administrative Department and the Finance Department sanctions an additional appropriation by re-appropriation, he should forward the application in original as sanctioned by him to the Accountant General / District Accounts Offices and at the same time inform by a letter the Controlling and the Disbursing Officer of the re-appropriation sanctioned by him. The letter should be endorsed to the Administrative Department and the Finance Department for information.

(d) When the application for additional appropriation sanctioned by the Administrative Department or the Finance Department, it will be returned, in original to the Head of Department who shall forward it to Accountant-General and at the same time inform the concerned Controlling and the Disbursing Officer of the re-appropriation sanctioned. If the authority sanctioning re-appropriation is the Administrative Department, a copy of the order should be communicated also to the Finance Department. Similarly, when the Finance Department sanctions re-appropriation that Department should send a copy of the order also to the concerned Administrative Department.

15.5 (a) In the second half of the financial year, if, however, need arises for any individual re-appropriation before submission of Statement of Excesses and Surrenders, such re-appropriation may be dealt with and sanctioned by the competent authorities in the manner explained in Para 15.4.

(b) The Officers in Category - I and the Administrative Departments mentioned in Para 15.3 may sanction to the extent they are competent, the re-appropriations required to be made as a result of the revised estimates fixed by the Finance Department on the basis of the Statements of Excesses and Surrenders and approach the Finance Department to sanction the remaining re-appropriations.

(c) After the revised estimates are fixed by the Finance Department on the basis of the Statement of Excesses Surrenders and the competent authorities make the consequent re-appropriations the net surrenders under each grant are taken to the sub-head "Surrenders or Withdrawals within the Grant". **If, subsequently, it is discovered that more excesses are likely to occur for which additional funds can be found by re-appropriation, formal application for the same may be submitted to the Finance Department. Such applications should be made only when it is absolutely not possible to avoid the excess. These should not ordinarily be sent to the Finance Department after the 15th of May.**

(d) Orders sanctioning re-appropriations as a result of the revised estimates fixed by the Finance Department on the basis of Statements of Excesses and Surrenders should be communicated in the form of a letter in the following form;-

Form	Reason of savings	To	Reasons of excess
Major, Minor, or detailed Function, and Objects, where definitely Prescribed.		Major, Minor, detailed Function, and object, where definitely prescribed.	
Amount Rs.		Amount Rs.	

The authorities to which the orders sanctioning re-appropriations should be communicated are the following: -

When the sanctioning authority is the Finance Department	To the Accountant-General or the Director General, Accounts (Works) and the District Accounts Officer, as the case may be, the Administrative Department, who may Communicate those orders to all other concerned.
When the Sanctioning authority is the Administrative Department	To the Accountant General, or the Director General, Accounts (Works) and district Accounts Officer, as the case may be, the Finance Department and other subordinate authorities concerned.
When the sanctioning authority is other	To the Account General, or the Director

than the Finance Department and the Administrative Department	General, Accounts (Works) and district Accounts Officer, as the case may be, Administrative Department, finance Department and the other authorities concerned.
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(e) The Head of Department in respect of the heads of accounts of Irrigation Department should prepare a statement showing the extent of saving and excess disclosed in Statement of Excesses and Surrenders and the extent up to which the excesses will be met from Supplementary Demand or by means of re-appropriation. This statement should be prepared in form B.M. 20 and transmitted to the Accountant General or the Director General, Accounts (Works) and District Accounts Officer, as the case may be, through the Finance Department. This will serve as re-appropriation order and no separate letter as contemplated in sub-Para (d) above will be necessary.

SUPPLEMENTARY GRANTS

15.6. Proposals for supplementary grants are objectionable in principle and free resort to them indicates, on the one hand, bad estimating or improvident administration and, on the other hand, impairs the proper management of the provincial finances. It is obvious that an equitable and well considered distribution of the funds available for expenditure in any particular financial year can only be made at the time when the requirements of the Provincial Government are comprehensively considered, i.e. at the time of preparation of the Annual Budget. Further, the Provincial Assembly has a right to expect that, except for sudden, un-expected and urgent demands, the amount authorized, to be expended from the Provincial Consolidated Fund under the authority of the Schedule of Authorized Expenditure authenticated by the Chief Minister following consideration of the Annual Budget Statement by the Provincial Assembly, should eventually be realized. Any increase in receipts in the post budget period should not in itself justify supplementary grant. The justification for applying for supplementary grant should rest only upon circumstances, which are exceptional.

15.7. If the Head of Department feels that there is need for additional grant and justification thereof exists, as explained in Para 15.6, he should submit proposals for supplementary grant, only in the following cases: -

- (a) If the additional expenditure is for purposes already approved by the competent authority and provided for in the Schedule of Authorized Expenditure of the financial year in which the additional expenditure is required, it should be examined whether, in the absence of such additional expenditure, serious inconvenience or serious loss or damage will result. If no such inconvenience or serious loss or damage is expected, the proposal should be dropped altogether. If any such inconvenience, loss or damage is apprehended to a reasonable degree, the additional expenditure should be met by re-appropriation of savings found by legitimate postponement of expenditure provided for in the Schedule of Authorized expenditure. Only if re-appropriation as explained above is not possible, proposal should be submitted for supplementary grant. In such proposals it should be shown;
- i) why the need for increased provision could not be foreseen at the time when the original estimates were framed;
 - ii) that, in the absence of such additional provision, serious inconvenience or serious loss or damage will be caused to the public service; and.
 - (iii) why the funds required for the additional expenditure cannot be found by any legitimate postponement of expenditure for which provision already exists.
- (b) There is a fundamental objection to admitting proposals for such additional expenditure in the post budget period for these having been made in the course of financial year and not at the time of the preparation of the Annual Budget, have necessarily to be dealt with singly and not in relation to other similar proposals. It is only when all such proposals are considered together that it is possible to form an adequate idea of their relative urgency and to effect a fair, equitable and proper distribution of the funds available if such procedure is not followed, as single item may be accepted, which if it had been considered together with all the other similar proposals would have been rejected, because it would have been clear that its inclusion involved the exclusion of other more desirable item. It is, however, possible that there may be occasions when it may be necessary to provide for such additional expenditure even in the post-budget period. In sending such proposals to the

Finance Department, the Administrative Department should explain clearly why they were not included in the Annual Budget of that financial year and why they cannot be postponed for consideration in connection with the Annual Budget of the next financial year. The authority concerned must further show either:

- i) that the expenditure has been newly imposed by statute or by order of a court of law or other competent authority, or
- ii) that urgent necessity has arisen for the proposed expenditure and postponement would involve extra expenditure ultimately.

In the case of (i) Finance Department must necessarily agree to action being initiated for applying for a supplementary grant. In the case of (ii) the question of providing the additional expenditure should be considered only if it relates to a matter of real imperative necessary or to the earning or safeguarding of receipts. If the need for incurring such additional expenditure is agreed to, action should be taken as in the case of (i).

15.8. Additional expenditure on purposes not contemplated in the Schedule of Authorized Expenditure cannot be met entirely by appropriation of savings within the grant. If sufficient savings are available to meet such expenditure, a token amount should be obtained for the purpose by obtaining supplementary grant and the additional expenditure then met by re-appropriation. Token grant should be taken at their face value and the amounts, however, small should be added to the provision under the concerned object. The re-appropriation to be made should, therefore, be the total sum required for the additional expenditure less the amount of the token grant.

15.9. Under Article 124 of the Constitution, if in respect of any financial year it is found that the amount authorized to be expended for a particular service for the current financial year is in-sufficient, or that a need has arisen for expenditure upon some new service not included in the Annual Budget Statement for that year the Provincial Government shall have power to authorize expenditure from the Provincial Consolidated Fund, whether the expenditure is charged by the Constitution upon that Fund or not, and shall cause to be laid before the Provincial Assembly a Supplementary Budget Statement setting out the amount of that expenditure. Therefore, it is advisable that unless the Head of Department is certain before the preparation of the statements of excesses and surrenders those funds will not be

available for the additional expenditure he should, as far as possible, postpone submission of applications for supplementary grant till the date of submission of Statement of Excesses and Surrenders. In cases where the Head of Department is certain before the preparation of the Statements of Excesses and Surrenders that supplementary grant is necessary, he should take action to move for the supplementary demand being laid before the Provincial Assembly in the earliest possible session.

15.10. When, after consulting the Finance Department, it is decided that a supplementary token grant should be obtained, the Head of Department concerned should submit to the Finance Department through the concerned Administrative Department, if it is not itself the Head of Department, an application for the supplementary or token grant required, in form B.M. 32 for proposals other than works and in form B.M. 33 for proposals for works. Before an application for supplementary grant for works is sent to the Finance Department, the Department concerned should say how much of the proposed works, if started as soon as the additional expenditure required is authorized, can be completed and paid for within the financial year. The Administrative Department should examine the proposals received by them and forward them with their recommendations to the Finance Department. With the application, the Administrative Department concerned should forward a memorandum explaining fully the justification for the supplementary grant. The memorandum should be on the lines of a note and should be self-contained.

15.11. Applications for supplementary grant should be consolidated by the Finance Department in the form of a statement, known as the Supplementary Budget Statement. The Supplementary Budget Statement should be in the same form as the Annual Budget Statement and should distinguish expenditure on revenue account from expenditure other than that on revenue account and should show separately;

- (i) the sums required to meet expenditure charged upon the Provincial Consolidated Fund; and
- (ii) the sums required to meet other expenditure. The statement should be supported by schedule in forms B.M. 32 or 33 should contain memorandum, which should be on the lines of a note and should be self-contained.

15.12. Before the Supplementary Budget Statement is laid before the Provincial Assembly, it should be considered and approved by the Cabinet. For this purpose, the Finance Department

should arrange to have a meeting of the Cabinet fixed at the proper time. As a demand for Grant should not be made except on the recommendation of the Government of the Punjab, the approval to the Supplementary Budget Statement should be obtained before it is laid before the Provincial Assembly.

15.13. The manner in which the Supplementary Budget Statement should be presented to the Provincial Assembly and discussed in and voted on, in the said Assembly, is the same as that prescribed in respect of the Annual Budget Statement.

15.14. Following consideration by the Provincial Assembly of the Supplementary Budget Statement in respect of a year, the Chief Minister authenticates by his signature a Schedule, prepared in the same form as the Supplementary Budget Statement, specifying;

- (a) the sums required to meet the expenditure charged upon the Provincial Consolidated Fund; and
- (b) the sums granted, or deemed to have been granted by the Provincial Assembly.

The Supplementary Schedule of Authorized Expenditure should then be laid before the Provincial Assembly for information,

15.15. After the Supplementary Schedule of Authorized Expenditure is authenticated by the Chief Minister, Finance Department should send a copy thereof to the Accountant General/Director General, Accounts (Works) for his information and communicate to the Heads of Departments concerned the sums specified in the Schedule. Head of Departments should, in turn distribute the same through the Controlling Officers to, the Disbursing Officers concerned under intimation to the Accounts Office concerned and the Finance Department.

CHAPTER 16

APPROPRIATION, FINANCE AND COMMERCIAL ACCOUNTS

16.1. (a) Under Article 171 of the Constitution and in terms of Section 7, 9 and 10 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General of Pakistan is required to submit to the Governor the accounts of the province relating to each financial year along with his report thereon. These accounts together with the reports are called: -

- (i) the Appropriation Accounts.
- (ii) the Finance Accounts.
- (iii) the Audit Report.
- (iv) the Commercial Accounts and the Audit Report thereon.

(b) These Accounts and the Audit Reports are prepared by the Accountant General; Punjab in such form as the Auditor General of Pakistan may prescribe from time to time and send to the Finance Department on such date as may be determined with the concurrence of the Provincial Government.

16.2. Under Article 171 of the Constitution these Accounts and Audit reports should be laid before the Provincial Assembly. Before they are so laid before the Provincial Assembly, they should be submitted by the Finance Department to the Governor under Rule 12 (1) read with item 6, Part (A) of Schedule III of the Punjab Government Rules of Business. While submitting these Accounts and Audit Reports to the Governor his approval should be sought:

- (i) for laying the Accounts and Audit Reports before the Provincial Assembly, and
- (ii) for initiating action on such points raised in those Accounts and Audit Reports as in the opinion of the Finance Department may be taken up before they are considered by the Public Accounts Committee, referred to in Para 16.8.

After the Governor's approval, the Finance Department should initiate action on the points referred to in (ii) above and send the Accounts and Audit Reports to the Secretary of the Provincial Assembly for arranging to have such Accounts and the Audit Reports laid before the Provincial Assembly at the session immediately following such approval. The Accounts and the Audit Report should be laid before the Provincial Assembly by the Finance Minister on behalf of the Governor with the following motion:

“As required by Article 171 of the Constitution of the Islamic Republic of Pakistan, I lay on the table the Appropriation Accounts, the Finance Accounts and the Commercial Accounts of the Province for the year..... and the connected Audit Report”

16.3. The Finance Accounts and Report thereon deal with the Accounts of the Province as a whole, including transactions relating to debt, deposits, sinking funds, advances, suspense accounts and remittance business and general financial matters that do not strictly fall within the functions of the Public Accounts Committee as laid down in Rule 177 of the Rules of Procedure of the Provincial Assembly of the Punjab, 1997, which have been reproduced Part II of Appendix A. This document though laid before Provincial Assembly is not referred to the Public Accounts Committee. After it is laid before the Provincial Assembly, the Financial Department should examine it and take action wherever it is called for and report the action taken to Auditor General of Pakistan.

16.4 The Appropriation Accounts and the Report thereon consist of the Appropriation Accounts and the Audit Report thereon. The Audit Report gives the general view of the results of audit and draws attention to important matters, if any, outstanding from the previous Reports. The Appropriation Accounts consist of;

- (a) a grand summary giving a general view of the total expenditure under each Grant / Appropriation compared with the total Grant / Appropriation sanctioned there under ;
- (b) audited accounts of all the expenditure of the year whether “Authorized” or “Charged” in the form of a separate appropriation account for each Grant / Appropriation, with any important observations which considered necessary to make as a result of audit investigation, and
- (c) the financial irregularities, including cases relating any previous year that become ripe for inclusion since the last report was written, which are of sufficient consequence to justify inclusion.

16.5. The Commercial Accounts and the Audit Report thereon are a part of the Appropriation Accounts and the Audit report thereon but published as a separate document for the purpose of convenience. In the following Para of this Chapter the words Appropriation Accounts and the Audit Report thereon should be deemed to include the

Commercial Accounts and the Audit Report thereon. The Commercial Accounts and the Audit Report thereon consist of the accounts of, and review on government commercial or quasi-commercial concerns or under-takings, with such comments as are deemed necessary to make upon the result of audit of their Trading, Manufacturing, Profit & Loss Accounts, Balance Sheets and the observations of the audit thereon.

16.6. References from the Audit Office concerned relating to the Appropriation Accounts and the Audit Report thereon should be dealt with as promptly as possible as those Accounts and the Audit Report have to be prepared by a prescribed date. Explanations of the causes of variation between the appropriations and the actual expenditure furnished by the Head of Departments concerned to the Audit Office concerned form one of the most important features of the Appropriation Accounts and delay in giving the explanations will cause a corresponding delay in the preparation of the said Accounts. The Head of Departments should examine the figures appearing in the accounts relating to their Departments soon after the close of the financial year and make references to the subordinate authorities in cases where reasons for variation are to be obtained from them so that the necessary explanations could be furnished immediately on receipt of references from the Audit Office concerned. It is possible that in certain cases the accounts of Heads of Departments may differ from the figures furnished by the Accounts Office for the purposes of explanation. In case where there may be appreciable discrepancies, Head of Departments should furnish immediately to the Audit Office concerned the explanation of variations on the basis of the figures in their accounts and take up with him simultaneously the question of discrepancies. On the settlement of differences revised explanations should be furnished by the Head of Departments, if necessary. The explanations should in no case be withheld pending the settlement of discrepancies.

16.7. The Audit Office concerned, for his Report on the Appropriation Accounts, requires explanations of all important differences.

- (i) between the grant or appropriation under an object as originally sanctioned and its final figure as modified by supplementary grants, surrenders, withdrawals and re-appropriations' and
- (ii) between the final figures and the actual expenditure under the object, whether there was saving or excess.

Explanations should also be given, where possible, if apparent failures to exercise adequate control over expenditure such as cases where a re-appropriation to, or from, a sub-detailed object or surrender from a sub-detailed object, merely enhanced the original saving or excess for that detailed object, as the case may be. The explanation should be precise and informative and vaguely worded phrases such as “due to over estimating”, “covered by re-appropriation” and “re-appropriations proved un-necessary or inadequate” should be avoided. It is for example, no adequate explanation of a saving under “purchase of stores” to state that “fewer stores were purchased” or “delay accrued in procuring stores”. The reasons for the smaller purchase or delay in procuring stores should be given. Similarly if any excess occurs under “travelling allowance” it should be explained why the additional travelling allowance was necessary; and why it could not have been foreseen and provision made to cover its cost. In regard to surrenders, Heads of Departments should note that where they give a reasonable explanation to the Accounts Office concerned regarding surrenders accepted by the Finance Department for incorporation in the Appropriation Accounts the Public Accounts Committee will not normally ask for a further explanation. On the other hand if a Head of Department has not shown surrender and his expenditure is less than its appropriation to a considerable extent the Public Accounts Committee will invariably call for a detailed explanation of the lack of budgeting control.

16.8. No explanations will ordinarily be necessary in the following cases;

(i) **Modifications of grants or appropriations:-**

- (1) Any case where the modification (i.e. addition or deduction from, the original provision,) is less than Rs.10,000.
- (2) If the modification is for Rs.10,000 or more, but is less than 15 percent of the original provision;

(ii) **Savings;**

- (1) In all cases where the saving is less than Rs10,000.
- (2) If in any case the savings are less than 5 % of the final appropriation shown.

(iii) **Excesses;**

- (a) Explanation will be required in cases of all excesses under a Grant / Appropriation.

- (b) The limits mentioned in sub-Para (a) do not prevent important matters of principle from being mentioned. Variations which involve some material irregularity should be brought to notice in the Appropriation Accounts even though judged by the above standard; they may not require an explanation.

16.9. (a) The Finance Department should furnish to Accounts Office concerned the following information in respect of each financial year :-

- (i) Amount granted and deemed to have been granted by the Provincial Assembly and included in the Schedule of Authorized Expenditure relating to the Annual Budget Statement of that year.
- (ii) Cases in which reductions were made by the Provincial Assembly in Demands for Grants.
- (iii) Provision for meeting expenditure charged upon Provincial Consolidated Fund and in the included Schedule of Authorized Expenditure relating to the Annual Budget Statement of the year.
- (iv) Number of Schedules of Authorized Expenditure relating to Supplementary Budget Statement of the financial year in question authenticated by the Chief Minister, the total amount authorized for expenditure in them, reduction made by the Provincial Assembly, and the number of supplementary demands made for meeting the expenditure charged upon the Provincial Consolidated Fund and the total amount allowed there for.
- (v) Cases in which demand having been presented to the Provincial Assembly, the Assembly has refused or reduced it.
- (vi) Measures taken or proposed to be taken to prevent over-estimating of expenditure and to secure improvement in control over expenditure in general or in any Department in particular.
- (vii) Cases in which funds were granted or deemed to have been granted by the Provincial Assembly subject to a valid condition or restriction.
- (viii) Measures adopted to increase revenue or to effect reduction in expenditure during the financial year under report and subsequently.

- (ix) Any general measures of importance taken during the financial year under report with a view to remedying financial irregularities.
- (x) Resolution or other motion, if any, passed by the Provincial Assembly expressing direct disapproval of expenditure on a specified purpose.

(b) The Finance Department should send all communications indicated above to the Audit Office concerned who will then be responsible for noting in the audit report on appropriation accounts any case in which expenditure has been incurred by an officer in defiance of any expression of opinion by the Provincial Assembly which the Finance Department has communicated to him.

16.10. It is difficult to circumscribe by any definition the meaning of the term “financial irregularity” but vast majority of financial irregularities fall under one or other of the following headings: -

- (i) Any expenditure incurred without sufficient or proper sanction.
- (ii) Any expenditure incurred without sufficient provision.
- (iii) Any re-appropriation made in defiance of the principles laid down in Chapter 15.
- (iv) Any expenditure during a financial year on a purpose not provided for in the Schedule of Authorized Expenditure relating to the Annual Budget Statement or a Supplementary Budget Statement of that year.
- (v) Careless estimating, e.g. omission to provide in the estimates for all sanctioned charges and charges that can be foreseen and consequent submission of applications for avoidable supplementary grants.
- (vi) Breaches of the provisions of the financial rules and rules in other authorized codes.
- (yii) Loss of public money or property due to fraud, negligence or misappropriation.
- (yiii) Drawing money from treasuries, which is not required for immediate disbursement.
- (ix) Abandonment of revenue without proper sanction, e.g. sale of public property below market rates or reduction of dues payable under a licence or lease, without the sanction of the authority competent to sell

public property below the market value or reduce the rates under a lease or licence.

- (x) Any large claim against another Government, local or autonomous body or other outside agency, which has been outstanding for an unduly long time.
- (xi) Any irregularity connected with a contract such as;
 - (a) Placing of a contract without obtaining competitive tenders in an open and public manner;
 - (b) Acceptance, without adequate reasons, of a tender other than the lowest;
 - (c) Inadequate scrutiny of tendered rates before acceptance'
 - (d) Unsuitability of form of contract;
 - (e) Inadequate scrutiny of tendered rates before accepted with a contract including the obtaining of sanction to the expenditure before permitting the contractor to start work.
 - (f) Deviation from the terms of contract in favour of the contractor;
 - (g) Other omissions to enforce conditions of contract such as those, which require the deposit of security for due fulfilment or the payment of penalty for failure to fulfil, it;
- (xii) Any irregularity connected with purchases such as: —
 - a) Purchases, which contravened rules for the supply of articles for public service;
 - i. Purchase largely in excess of requirements; and
 - ii. Purchases of materials of inferior quality.
- (xiii) Any extraordinary or apparently unnecessary expenditure such as:-
 - (a) Payments made as acts of grace;
 - (b) Purchases largely in excess of requirements;
 - (c) Payments in excess of amounts admissible under statute, contract or rules;
 - (d) Payments necessitated by failure to enforce the terms of a contract;

- (e) ir-recoverable balances of advance payments made on account of services, etc., with which were ultimately not rendered.
- (xiv) Any un-economical or apparently wasteful expenditure due to: -
 - (a) The inception of works without adequate investigation of their utility or feasibility;
 - (b) The execution of works by a Government agency, which lacks the ability or the facilities to execute them properly;
 - (c) The fixation of the rents of residential buildings and
 - (d) Other similar causes.
- (xvi) Any irregularity connected with grants-in-aid, such as neglect: -
 - (a) by the sanctioning authority of conditions precedent to the grant; or,
 - (b) by the grantee of the conditions expressed or implied attached to the grant by the sanctioning authority.
- (xvi) Any instance of the absence of administrative regulation and procedure sufficient to secure a proper and effective check upon monetary transactions.

16.11. It is the duty of the Accounts Officer concerned to bring to the notice of the Finance Department any case in which he considers that expenditure is being incurred without sufficient or proper sanction. On receipt of such a report, the Finance Department should require the authority concerned to obtain the required sanction to the expenditure in question or to stop the expenditure forthwith.

16.12. In the course of pre-audit, the Accounts Officer concerned may have occasion at times to point out to the Head of Departments and other authorities that the sanction or concurrence of the Finance Department is necessary for a particular item of expenditure. In such cases the authority concerned should not enter into correspondence with the Accounts Officer concerned or question that officer's decision, but should, if the requirements of the Accounts Officer concerned are not accepted, forward the papers to the Finance Department through the Administrative Department, with any observations that it may have to make in

the matter. Thereupon the Finance Department should take a decision in the matter and communicate it to the authorities concerned.

16.13. (a) The Accounts Officer concerned should bring all serious financial irregularities promptly to the notice of the Government in the Administrative Department concerned and should make a report thereof to the Finance Department simultaneously. If it is proposed to include any case in the appropriation accounts or the report thereon, it should specifically be mentioned by Accounts Officer concerned that it has been registered provisionally for comment in the next report.

(b) On receiving a report of a financial irregularity, Administrative Department should deal with it promptly. It should obtain explanation of the officer concerned and after completing its enquiry should record its finding and take such action as may be considered necessary. This may include disciplinary action against the officer or officers, issue of general instructions designed to prevent misunderstanding or misconduct such matters in future or the amendment of existing rules. A copy of the Administrative Department's findings and a full statement of the action taken should be forwarded to the Accounts Officer concerned for his information. If the Accounts Officer concerned, in any case, considers that the action taken is inadequate or has further comments to make, he should communicate his views to the Administrative Department and Finance Department giving reasons for his opinion.

16.14. Draft paragraphs relating to cases of the financial irregularities as have been registered provisionally for comments in the Appropriation Accounts and are likely to appear therein should be supplied by the Accounts Officer concerned to the Administrative Department concerned and also to the Finance Department for their consideration and comments. On receipt of comments from the Administrative Department, final drafts of the paragraphs should be prepared by the Accounts Office concerned for the Appropriation Accounts and the Audit Report and copies thereof should be supplied to the authorities to whom the original draft paragraphs were sent. On receipt of the draft paragraphs the Administrative Department should endeavour to complete all the necessary action before the receipt of the Appropriation Accounts and the Audit Report thereon, so it may be in a position to report promptly to the Public Accounts Committee through the Finance Department when the Appropriation Accounts are considered by it, the result of the action taken by it on such financial irregularities.

16.15. The Accounts Officer is at liberty to record either in the Appropriation Accounts or in his Audit report thereon any cases of financial irregularities with any comments he thinks fit to make on them but he should as far as possible restrict his references in individual matters to cases of real importance only. Where a Department either through the intervention of the Accounts officer concerned or otherwise has to the reasonable satisfaction of Accounts Officer concerned has rectified an irregularity, such should not ordinarily appear in the Appropriation Accounts at all. It is, therefore, to the advantage of the department to expedite the disposal of audit enquiries. The same principle applies to expedite the disposal of audit enquiries, and to cases of financial irregularities referred to the Finance Department. In such cases the Accounts Officer concerned having given expression to his views should not question the action, which the Finance Department may take, and should ordinarily omit such cases from the Appropriation Accounts unless the action taken is:

- (i) Illegal; that is to say, contrary to law, to rules having the force of law or to an authoritative formula of constitutional or financial principle or to a valid condition or restriction imposed by the Provincial Assembly:
- (ii) Evidently malafide in the judgment of the Auditor General. Isolated cases of suspected malafides would not ordinarily fall within this condition; and
- (iii) Contrary to the vital interest of Pakistan and in circumstances where the matter in question, in the judgment of the Auditor General's, of such importance that he considers himself justified in deliberately incurring the risk of bringing down the Government by exposing it.

16.16. It is not necessary for the Finance Department to differ in bringing any irregularity before the Public Accounts Committee until it has been included in the Appropriation Accounts. If necessary, it may lay the matter before the Committee as soon as Government has issued orders on it. In laying an irregularity before the Committee, the Finance Department should submit a memorandum explanatory of the case. The memorandum should be supplied to Head of Departments and the Administrative Department concerned, who should be required to attend the Committee and explain the regularity

16.17. The audited accounts of the Government's commercial undertakings along with the review thereon, are included in the Commercial Accounts. The Heads of such undertakings prepare each year reviews on the financial working of the concerns for which they are

responsible, and submit the by the 10th October, each year direct to the Director General, Commercial Audit for incorporation in the Commercial Accounts.

16.18. The Committee on Public Accounts is a Committee of the Provincial Assembly constituted in the manner laid down a Rule 176 of Rules of Procedure of the Provincial Assembly of Punjab, 1977. Its functions are given in Rule 177 of the said Rules. Its business is conducted in the manner specified in those Rules.

16.19. (a) After Appropriation Accounts, the Finance Accounts and the Commercial Accounts with the connected Audit Reports have been referred by the Provincial Assembly to the Committee on Public Accounts for consideration, and after a date for the meeting of the Committee is fixed, the Secretary to the Provincial Assembly should arrange to send to the members the agenda and connected papers, which should generally consist of the following documents:

- (i) Appropriation Accounts and Commercial Accounts & the Audit Reports thereon;
- (ii) Review of the Auditor General on the Appropriation Commercial Accounts and the Audit Reports
- (iii) Finance Accounts.
- (iv) Report of the Committee for the previous year;
- (v) A statement showing the action taken on the recommendations of the Committee and the Provincial Assembly on the Appropriation and Commercial Accounts for the previous year.

(b) The Secretary, Finance Department, and the Audit Office concerned should be invited to be present at every meeting of the Committee. The Auditor General may attend any such meeting if he or the Committee so desires.

16.20. (a) In scrutinizing the Appropriation Accounts of the Provincial Government and the Audit Report thereon, it shall be the duty of the Committee to satisfy, itself:

- (i) That the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
- (ii) That the expenditure conforms to the authority which governs it; and

- (iii) That every re-appropriation has been made in accordance with the principles prescribed for the purpose.
- (b) It shall also be the duty of the Committee on Public Accounts:
- (i) To examine the statements of Accounts showing the income and expenditure of State Corporations, Trading and Manufacturing Schemes, concerns and projects together with the balance-sheets and statements of profits and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular Corporation, a trading concern or project, and the report of the Auditor General, made to the Governor, thereon;
 - (ii) To examine the statements of Accounts showing the income and expenditure of autonomous and semi- autonomous bodies, the audit of which may be conducted by the Auditor General of Pakistan under the directions of the Governor or under a statute; and
 - (iii) To consider the report of the Auditor General in cases where the Governor may have required him to conduct the audit of any receipts or to examine the accounts of stores and stocks.

16.21. The main function of the Public Accounts Committee is to see how far the wishes of the Provincial Assembly were carried out in the matter of expenditure incurred. In performing this duty it should also see whether any expenditure was incurred on any “purpose” for which provision was not made in the Schedule of Authorized Expenditure or the Annual Budget Statement or of any Supplementary Budget Statement of the year concerned, whether there was any extravagance and whether money set apart for one purpose was diverted to another.

16.22. The Public Accounts Committee is entitled to offer criticisms and recommendations upon any matter discussed in the Appropriation Accounts and in the Auditor General's comments thereon, whether such matter concerns the accounts of expenditure authorized or charged or those of receipts. It has, however, no jurisdiction over matters relating to the salary and allowances of the Governor and other expenditure relating to his office. The Committee is not an executive body. It has no power, even after the minute-test examination and on the clearest evidence, to disallow any item of expenditure or to issue an order. It can

only call attention to an irregularity or failure to deal with it adequately and express its opinion thereon and record its findings and recommendations.

16.23. (a) At its first meeting the Committee should make a preliminary examination of the Appropriation Accounts and the Audit Report and decide the points on which further information is required. The proceedings of the preliminary meeting should be forwarded by the Secretary of the Provincial Assembly to the Administrative Secretaries and the Head of Departments concerned with the request that they should send to him further notes on the points described by the Committee in the form prescribed from time to time and that the Administrative Secretary and the Head the of Department himself should keep in readiness for oral examination by the Committee. Copies of such notes should be also sent by them to Finance Department.

(b) At the subsequent meetings, the Committee should examine the Appropriation Accounts finally in the light of the notes received from the Administrative Secretaries and the Heads of Departments and may in this connection require at any meeting the presence of any Administrative Secretary and Head of Department or any other Government servant, when subjects with which he is concerned, are considered. When any Administrative Secretary or Head of Department is so required at any meeting, he must be personally present at such meeting. If he is unable to do so for some strong and valid reasons he should inform the Committee well in advance along with the reasons for his non-appearance so that arrangements might be made for consideration of subjects relating to him conveniently. The Secretary, Finance Department and the Audit Officer concerned may offer suggestions in all points considered by the Committee and may suggest questions to be put to witnesses.

16.24. (a) The recommendations of the Committee should be embodied in a report, which should be signed by each member, including the Chairman. This report should be presented to the Provincial Assembly on a formal motion by the Finance Minister that it be taken into consideration. It will than be open to the Provincial Assembly to discuss the report and to make additional recommendations to the Provincial Government in connection with matters dealt with in the report, if il so desires.

(b) The Secretary, Provincial Assembly, should forward copies of the report of the Committee and the re-commendations of the Provincial Assembly thereon to all Heads of

Departments, Administrative Secretaries, the Audit Office concerned and the Auditor General.

16.25. The Finance Department is responsible for seeing that the recommendations of the Committee on Public Accounts and of the Provincial Assembly are duly considered and that the orders passed on them are communicated to the Audit Office concerned. A statement showing the action taken each year on such recommendation should be prepared by the Finance Department and placed before the Committee for consideration and incorporation in its next report.

16.26. The Finance Department should bring up-to-date the “Epitome of the reports of the Committees on Public Accounts” at intervals ordinarily of five years.

16.27. Excesses over total final appropriations under the several grants, whether charged or authorized, as recommended by the Committee on Public Accounts, should be included in a statement of excess expenditure, which should be presented to the Provincial Assembly and dealt with in the same way as a supplementary statement of expenditure under Article 124 of the Constitution.

CHAPTER 17

FISCAL DECENTRALIZATION

18.1. The new Local Government System under the Devolution Plan is based on the concept of principles of decentralization of political, administrative, and financial authority to the local governments for good governance, effective delivery of services and transparent decision making through institutionalized participation of people at ground root levels. The Punjab Local Government Ordinance, 2001 (PLGO) provides the legal framework for the realization of these objectives through a three tiered structure comprising of;

1. The City District / District Governments.
2. The Tehsil / Town Municipal Administration, and
3. The Union Administration,

which are administratively and financially independent corporate entities.

LOCAL GOVERNMENT FINANCE

18.2. The financial management of the Local Government is regulated under chapter XII of the PLGO, 2001. It provides for the establishment of Local Government Funds and the Public Accounts viz. the District Fund, a Tehsil and Town Local Fund and a Union Local Fund. The custody and application of such fund are also managed under the provision contained in this chapter.

18.3. The District Fund is operated by the State Bank of Pakistan under the nomenclature of District Fund (Account No. IV), and comprises of monies transferred through fiscal transfers made by the Provincial Government under the Award of the Provincial Finance Commission, apart from the Own Source Revenues (OSR) generated by the District Governments, as the Council of each Local Government can levy taxes, cesses, fees, rates, rents, tolls, charges, surcharge as specified in the PLGO, 2001. Such Funds of each District / City District Governments are separately maintained by the State Bank of Pakistan and operated through its branches at the District Headquarters, or through the National Bank of Pakistan branch, where there is no branch of the state Bank of Pakistan. Moneys once transferred to District Fund A/C No IV are not transferable to the higher level of Government, and do not form the cash balance of Provincial A/C No I (NF), but only form part of the composite cash balance of A/C No. I (NF) for the purpose of computing the overall ways and means position of the Provincial Government. It is added that the local government cannot incur debt under the law.

THE BUDGETARY AND ACCOUNTING FRAMEWORKS

18.4. The budgetary mechanism for the preparation and approval of budget are also outlined in chapter XII of the PLGO, 2001. These are supplemented by detail Budget Rules framed there under this law. The accounts of receipts and expenditure of local governments are kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan may, with the approval of the President, prescribe. The accounts of the each District are maintained by the District Accounts Officer, while those of the Tehsil / Town Municipals Administration and Union Administration are respectively maintained by the Tehsil / Town Account Office and the Union Accountant.

AUDIT

18.5. The Auditor General of Pakistan has the statutory responsibility of conduct of audit of local governments. However, the audit of Tehsil / Town Municipal Administrations and Union Administrations has been entrusted to the Local Fund Audit Department for such period as may be determined by the Auditor General of Pakistan. Besides, the local governments have vested with the authority to appoint Internal Auditors for an independent, objective assurance and consulting activity designed to add value and improve the operations of Local Governments. Internal Audit Rules have been framed for the purpose. The audit reports of the local governments are placed before the respective Zilla or Tehsil / Town Accounts Committee of the Council for appropriate consideration. The Local Government Commission of a province can also cause for a special audit of accounts of Local Governments.

PROVINCIAL FINANCE COMMISSION AND FISCAL TRANSFERS

18.6. A formula-based system of transfers of financial resources from the provinces to the Local Governments is the hallmark of the new Local Government System. The relevant provisions are outlined in Chapter XII-A of the PLGO, 2001. Under this system a Provincial Finance Commission has been established in each province. The Commission is responsible for the allocation of shares of moneys from the Provincial Consolidated Fund to the local governments through an award under a formula. The Fiscal Transfer Rules have been developed by the provincial government laying down the principles, methods and procedure for such fiscal transfers. The formula based award, which is for a period of three years, ensures predictability and transparency of resource availability to local governments and minimizes the chances of arbitrariness on the part of the Provincial Government.

18.7. The formulas for resource transfers are based on various economic indicators like population, under development, backwardness etc. The choice of variables and the design

of the formula is to be determined by the PFC of each province. The formula and grant design once developed remains valid for a period of three years. Another, important source of revenue for the Local Governments is the Octroi and Zilla Tax (OZT) share. The erstwhile Octroi which was the main source of revenue for the Local Governments in the pre-devolution scenario, and was later abolished, has been replaced with OZT share with 2.5% of General Sales Tax (GST), collected by the Federal Government, is sent as straight transfer to Local Governments through the Provincial Government, in lieu of Octroi / Zilla Export Tax.

18.9 The proceeds of the Provincial Consolidated Fund (PCF), under the award of the PFC, are divided into two parts namely;

1. Provincial Retained Amount, and
2. Provincial Allocable Account.

18.10 The Provincial Allocable Amount denotes the money declared as such for distribution amongst local governments in accordance with the award of the PFC. While the Provincial Retained Amount depicts the balance in the PCF after subtraction of the Provincial Allocable Amount. The money in lieu of Octroi and Zilla Tax shall be added to the Provincial Allocable amount, separately for determining the resource purse of local governments. The Provincial Government has no say in the budgeting and expenditure against resources transferred to the Local Governments except the matters of conditional grants given to the Local Governments over and above the share of the Provincial Allocable Account. The conditional grants can only be utilized in accordance with the terms and conditions mutually agreed with the Provincial Government and the local governments.

APPENDIX-A

Extracts from;

- (a) The Constitution of Islamic Republic of Pakistan.
- (b) Rules of Procedure of the Provincial Assembly of the Punjab.
- (c) Rules of Business of the Punjab Government.

(A) FINANCIAL PROCEDURE

<p>118. (1) All revenues received by the Provincial Government, all loans raised by that Government, and all moneys received by it in repayment of any loan, shall form part of a consolidated fund, to be known as the Provincial Consolidated Fund.</p> <p>(2) All other moneys: -</p> <ul style="list-style-type: none"> (a) received by or on behalf of the Provincial Government; or (b) received by or deposited with the High Court or any other Court established under the authority of the Province: <p>shall be credited to the Public Account of the province.</p>	<p style="text-align: center;">Provincial Consolidated Fund and Public Account.</p>
<p>119. The custody of the Provincial consolidated Fund, the payment of moneys into that Fund, the withdrawal of moneys there from, the custody of other moneys received by or on behalf of the Provincial Government, their payment into, and withdrawal from, the Public Account of the Province, and all matters connected with or ancillary to the matters aforesaid, shall be regulated by Act of the Provincial Assembly or, until provision in that behalf is so made by the rules made by the Governor.</p>	<p style="text-align: center;">Custody etc. of Provincial Consolidated Fund and Public Account</p>
<p>120. (1) The Provincial Government shall, in respect of every financial year, cause to be laid before the Provincial Assembly a statement of the estimated receipts and expenditure of the Provincial Government for that year, in this Chapter referred to as the Annual Budget Statement.</p> <p>(2) The Annual Budget shall show separately: -</p> <ul style="list-style-type: none"> (a) the sums required to meet expenditure described by the Constitution as expenditure charged upon the Provincial Consolidated Fund; and (b) the sums required to meet other expenditure proposed to be made from the Provincial Consolidated Fund; and shall distinguish expenditure on revenue account from other expenditure. 	<p style="text-align: center;">Annual Budget Statement</p>
<p>121. The flowing expenditure shall be expenditure charged upon the Provincial Consolidated Fund: -</p> <ul style="list-style-type: none"> (a) the remuneration payable to the Governor and other expenditure relating to his office, and the remuneration payable to:- <ul style="list-style-type: none"> (i) The Judges of the High Court; and (ii) the Speaker and Deputy Speaker of the Provincial Assembly; (b) the administrative expenses, including the remuneration payable to officers and servants, of 	<p style="text-align: center;">Expenditure Charged upon Provincial Consolidated Fund</p>

<p>the High Court and the Secretariat of the Provincial Assembly.</p> <p>(c) all debt charges for which the Provincial Government is liable, including interest, sinking fund charges, the repayment or amortization of capital, and other expenditure in connection with the raising of loans and the service and redemption of debt on the security of the Provincial Consolidated Fund;</p> <p>(d) any sums required to satisfy any judgment, decree or award against the Province by any Court or Tribunal; and</p> <p>(e) any other sums declared by the constitution or by Act of the Provincial Assembly to be so charged.</p>	
<p>122. (1) So much of the Annual Budget Statement as relates to expenditure charged upon the Provincial Consolidated Fund may be discussed in, but shall not be submitted to the vote of, the Provincial Assembly.</p> <p>(2) So much of the Annual Budget Statement as relate to other expenditure shall be submitted to Provincial Assembly in the form of demands for grants, and that Assembly shall have power to assent to, or to refuse to assent to, any demand, or to assent to any demand subject to reduction of the amount specified therein;</p> <p>Provided that, for a period of ten years from the commencing day or the holding of the second general election to the Provincial Assembly, whichever occurs later, a demand shall be deemed to have been assented to unless, by the votes of a majority of the total membership of the Assembly, it is refused or assented to subject to a reduction of the amount specified therein.</p> <p>(3) No demand for a grant shall be made except on the recommendations of the Provincial Government.</p>	<p>Procedure relating to Annual Budget Statement.</p>
<p>123. (1) The Chief Minister shall authenticate by his signature a schedule specifying: -</p> <p>(a) the grants made or deemed to have been made by the provincial Assembly under Article 122, and</p> <p>(b) the several sums required to meet the expenditure charged upon the Provincial Consolidated Fund but not exceeding, in the case of any sum, the sum shown in the statement previously laid before the Assembly.</p> <p>(2) The schedule so authenticated shall be laid before the Provincial Assembly, but shall not be open to discussion or vote thereon.</p> <p>(3) Subject to the Constitution, no expenditure from the Provincial Consolidated Fund shall be deemed to be duly authorized unless it is specified in the schedule so authenticated and such schedule is laid before the Provincial Assembly as required by clause (2).</p>	<p>Authentication of Schedule of Authorized Expenditure.</p>
<p>124. If in respect of any financial year it is found: -</p> <p>(a) that the amount authorized to be expended for a particular service for the current</p>	<p>Supplementary and Excess Grant.</p>

<p>financial year is insufficient, or that a need has arisen for expenditure upon some new service not included in the Annual Budget Statement for that year; or</p> <p>(b) that any money has been spent on any service during a financial year in excess of the amount granted for that year;</p> <p>the Provincial Government shall have power to authorize expenditure from the Provincial Consolidated Fund, whether the expenditure is charged by the Constitution upon that Fund, or not, and shall cause to be laid before the Provincial Assembly a Supplementary Budget Statement, or as the case may be, an Excess Budget Statement, setting out the amount of that expenditure, and the provisions of Articles 120 to 123 shall apply to those statements as they apply to the Annual Budget Statement.</p>	
<p>125. Notwithstanding anything contained in the foregoing provision relating to financial matters, the Provincial Assembly shall have power to make any grant in advance in respect of the estimated expenditure for a part of any financial year, not exceeding three months, pending completion of the procedure prescribed in Article 122 for voting of such grant and the authentication of the schedule of expenditure in accordance with the provisions of Article 123 in relation to the expenditure.</p>	Votes on Account
<p>126. Notwithstanding anything contained in the foregoing provisions relating to financial matters, at any time when the Provincial Assembly stands dissolved, the Provincial Government may authorize expenditure from the Provincial Consolidated Fund in respect of the estimated expenditure for a period not exceeding four months in any financial year, pending completion of the procedure prescribed in Article 122 for the voting of grants and the authentication of the schedule of authorized expenditure in accordance with the provisions of Article 123 in relating to the expenditure.</p>	Power to Authorize Expenditure when Assembly stands dissolved.

DISTRIBUTION OF REVENUES BETWEEN THE FEDERATION AND THE PROVINCES

<p>160. (1) Within six months of the commencing day and thereafter at intervals not exceeding five years, the President shall constitute a National Finance Commission consisting of the Minister of Finance of the Federal Government, the Minister of Finance of the Provincial Governments, and such other persons as may be appointed by the President after consultation with the Governors of the Provinces.</p> <p>(2) It shall be the duty of the National Finance Commission to make recommendations to the President as to: -</p> <p>(a) the distribution between the Federation and the Provinces of the net proceeds of the taxes mentioned in clause (3);</p> <p>(b) the making of grants-in-aid by the Federal Government to the Provincial Governments;</p> <p>(c) the exercise by the Federal Government and the Provincial Governments the borrowing powers</p>	National Finance Commission
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<p>conferred by the Constitution; and</p> <p>(d) any other matter relating to finance referred to the Commission by the President.</p> <p>(3) The taxes referred to in paragraph (a) of clause (2) are the following taxes raised under the authority of Parliament, namely:-</p> <p>(i) taxes on income, including corporation tax, but not including taxes on income consisting of remuneration paid out of the Federal Consolidated Fund;</p> <p>(ii) taxes on sales and purchase of goods imported, exported, produced, manufactured or Consumed;</p> <p>(iii) export duties on cotton, and such other export duties as may be specified by the President;</p> <p>(iv) such duties of excise as may be specified by the President; and</p> <p>(v) such other taxes as may be specified by the President.</p> <p>(4) As soon as may be after receiving the recommendations of the National Finance Commission, the President shall, by Order, specify, in accordance with the recommendations of the Commission under paragraph (a) of clause (2), the share of the net proceeds of the taxes mentioned in clause (3) which is to be allocated to each Province, and that share shall be paid to the Government of the Province concerned, and, notwithstanding the Provision of Article 78 shall not form part of the Federal Consolidated Fund.</p> <p>(5) The recommendations of the National Finance Commission, together with an explanatory memorandum as to the action taken thereon, shall be laid before both Houses and Provincial Assemblies.</p> <p>(6) At any time before order under clause (4) is made, the President may, by Order, make such amendments or modifications in the law relating to the distribution of revenues between the Federal Government and the Provincial Governments, as he may deem necessary or expedient.</p> <p>(7) The President may, by Order, make grants-in-aid of the revenues of the Provinces in need of assistance and such grants shall be charged upon the Federal Consolidated Fund.</p>	
<p>161. (1) Notwithstanding the provisions of Article 78 the net proceeds of the Federal duty of excise on natural gas levied at well head and collected by the Federal Government, and of the royalty collected by the Federal Government, shall not form part of the Federal Consolidated Fund and shall be paid to the Province in which the well- head of natural gas is situated.</p> <p>(2) The net profits earned by the Federal Governments or any undertaking established or administered by the Federal Government from the bulk generation of powers station shall be paid to the Province in which the hydroelectric station is situated.</p> <p><i>Explanation.</i> For the purposes of this clause “net profits” shall be computed by deducting from the revenues accruing from the bulk supply of power from the bus-bars of a hydroelectric station at a rate to be determined by the Council of Common Interests, the operating expenses of the station, which shall</p>	<p>Natural Gas and hydroelectric power.</p>

include any sums payable as taxes, duties interest or return on investment, and depreciations and element of obsolescence, and over-heads, and provision for reserves.	
162 No Bill or amendment which imposes or varies a tax or duty the whole or part of the net proceeds whereof is assigned to any Province, or which varies the meaning of the expression "agricultural income" as defined for the purposes of the enactments relating to income-tax, or which affects the principles on which under any of the foregoing provisions of this Chapter moneys are or may be distributable to Provinces, shall be introduced or moved in the National Assembly except with the previous sanction of the President.	Prior Sanction of President required to Bills affecting taxation in which Provinces are interested.
163. A Provincial Assembly may by Act impose taxes, not exceeding such limits as may from time to time be fixed by Act of Parliament, on persons engaged in professions, trades, callings or employments, and no such Act of the Assembly shall be regarded as imposing a tax on income.	Provincial taxes in respect of professions, etc.

MISCELLANEOUS FINANCIAL PROVISIONS

164. The Federation or a Province may make grants or any purpose, notwithstanding that the purpose is not one with respect to which Parliament or, as the case may be, a Provincial Assembly may make laws.	Grants out of Consolidated Fund.
165. (1) The Federal Government shall not, in respect of its property or income, be liable to taxation under any Act of Provincial Assembly and, subject to clause (2), a Provincial Government shall not, in respect of its property or income, be liable to taxation under Act of the Provincial Assembly of any other Province. (2) If a trade or business of any kind is carried on by or on behalf of the Government of a province outside that province, that Government may, in respect of any property used in connection with that trade or business or any income arising from that trade or business be taxed under Act of Parliament or under act of the Provincial Assembly of the Province in which that trade or business is carried on. (3) Nothing in this Article shall prevent the imposition of fees for services rendered.	Exemption of certain public property from taxation.

BORROWING AND AUDIT

166. The executive authority of the Federation extends to borrowing upon the security of the Federal consolidated Fund within such limits, if any, as may from time to time be fixed by Act of Parliament, and to the giving to guarantees within such limits, if any, as may be so fixed.	Borrowing by Federal Government.
167. (1) Subject to the provisions of this Article, the executive authority of a Province extends to borrowing upon the security of the Provincial Consolidated Fund within such limits, if any, as may from time to time be fixed by Act of the Provincial Assembly, and to the giving of guarantees within such limits, if any as may by so fixed. (2) The Federal Government may, subject to such	Borrowing by Provincial Government.

<p>conditions, if any, as it may think fit to impose make loans to, or so long as any limits fixed under Article 166 are not exceeded, give guarantees in respect of loans raised by any Province, and any sums required for the purpose of making loans to a Province shall be charged upon the Federal Consolidated Fund.</p> <p>(3) A Province may not, without the consent of the Federal Government, raise any loan if there is still out standing any part of a loan made to the Province by the Federal Government or in respect of which guarantee has been given by the Federal Government; and consent under this clause may be granted subject to such conditions, if any, as the Federal Government may think fit to impose.</p>	
<p>168. (1) There shall be an Auditor General of Pakistan, who shall be appointed by the President.</p> <p>(2) Before entering upon office, the Auditor-General shall make before the Chief Justice of Pakistan oath in the form set out in the Third Schedule.</p> <p>(3) The terms and conditions of service, including the term of office, of the Auditor-General shall be determined by act of Parliament and, until so determined, by order of the President.</p> <p>(4) A person who has held office, as auditor-General shall not be eligible for further appointment in the service of Pakistan before the expiration of two years after he has ceased to hold that office.</p> <p>(5) The Auditor General shall not be removed from office except in the like manner and on the like grounds as a judge of the Supreme Court.</p> <p>(6) At any time when the office of the Auditor-General is vacant or the Auditor-General is absent or is unable to perform the functions of his office due to any cause, such other person as the President may direct shall act as Auditor-General and perform the functions of that office.</p>	Auditor General of Pakistan.
<p>169. The Auditor-General shall, in relation to: -</p> <p>(a) the accounts of the Federation and of Province; and</p> <p>(b) the accounts of any authority or body established by the Federation or a Province perform such functions and exercise power as a may be determined by or under Act of Parliament and until so determined by order of the President.</p>	Functions and power of Auditor-General.
<p>170 The accounts of the Federation and of the Provinces shall be kept in such form and in accordance with such principles and methods as the Auditor General may, with the approval of the President, prescribe.</p>	Power of Auditor General to give direction as to accounts.
<p>171. The reports of the Auditor General relating to the accounts of the Federation shall be submitted to the President, who shall cause them to be laid before the National Assembly and the reports of the Auditor General relating to the accounts of a Province shall be submitted to the Governor of the Province, who shall cause them to be laid before the Provincial Assembly.</p>	Report of Auditor General.

**(B) RULES OF PROCEDURE OF THE PROVINCIAL ASSEMBLY
OF THE PUNJAB, 1977**

<p>134 (1) The Budget shall be presented to the Assembly on such day as the Governor may appoint. (2) No demand for grant shall be made except on the recommendations of the Government.</p>	Budget.
<p>136. (1) The Budget shall be presented by the Finance Minister or, in his absence, by a Minister acting on his behalf.</p>	Budget Presentation.
<p>136. (2) The only proceeding on the day on which the Budget is presented shall be the speech of the Finance Minister or a Minister acting on his behalf and introduction of the Finance Bill, if any.</p>	Budget Speech and introduction of the Finance Bill.
<p>137. The Budget shall be dealt with by the Assembly in the following stages: - (a) general discussion relevant on the Budget as a whole, including discussion on expenditure charged upon the Provincial Consolidated Fund; and (b) discussion and voting on demands for grants (in respect of other expenditure other than charged expenditure, including voting of motion for reduction, if any.</p>	Stages of the Budget.
<p>138. (1) Subject to the provision of sub-rules (2) and (3), the Speaker shall allot days for different stages of the Budget referred to in rule 137. (2) At least two days shall elapse between the day the Budget is presented and the first day allotted by the Speaker for the general discussion of the Budget. (3) Not less than four days shall be allotted by the speaker for the general discussion of the Budget.</p>	Allotment of days
<p>139. (1) On the days to be allotted for general discussion on the Budget, the Assembly may discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved at the stage, nor shall the Budget be submitted to the vote of the Assembly. (2) The Finance Minister or a Minister acting on his behalf shall have a right of reply at the end of the discussion. (3) The Speaker may prescribe a time-limit for speeches.</p>	General discussion.
<p>140. A member may move a cut motion to reduce to the amount of a demand in any of the following ways- (a) "That the amount of the demand be reduced to Rs.1.00" representing disapproval of the policy underlying the demand. Such a motion shall be known as "Disapproval of Policy Cut". A member giving notice of such a motion shall indicate in precise terms the particular of the policy which he proposes to discuss. The discussion shall be confined to the specific point or points mentioned in the notice and it shall be open to members to advocate an alternate policy. b). "That the amount of the demand be reduced by a</p>	Cut motions.

<p>specified amount” representing the economy that can be effected. Such specified amount may be either a lump sum reduction in the demand or omission or reduction of an item in the demand. The motion shall be known as “Economy Cut”. The notice shall indicate briefly and precisely the particular matter on which discussion is sought to be raised and speeches shall be confined to the discussion as to how economy can be effected</p> <p>c). “That the amount of the demand be reduced by Rs.100.00” in order to ventilate a specific grievance which is within the sphere of the responsibility of the Government. Such a motion shall be known as “Token Cut” and the discussion thereon shall be confined to the particular grievance specified in the motion.</p>	
<p>145. If a motion for reduction in respect of any expenditure is adopted by the Assembly, the Secretary shall inform the Government in writing of the act of the reduction.</p>	<p>Cut motion in respect of expenditure.</p>
<p>143. The Speaker shall decide whether a cut motion is admissible under these rules and may disallow any cut motion when, in his opinion, it is an abuse of the right of the moving cut motion or is calculated to abstract or prejudicially affect the procedure of the Assembly or is in contravention of these rules.</p>	<p>Admissibility and Discussion of Cut Motions.</p>
<p>147. (1) The procedure for dealing with supplementary estimates of expenditure and excess demands shall, as far as possible, be the same as prescribed for the budget, except that if, on a demand for supplementary grant, funds to meet the proposed expenditure on a new purpose are available by re-appropriation, a demand for the grant of a token sum may be submitted to the vote of the Assembly and if the Assembly assents to the demand, funds may be made available.</p> <p>(2) Not more than two days shall be allotted for general discussion of the Supplementary Budget.</p>	<p>Procedure for dealing with Supplementary Budget</p>

PUBLIC ACCOUNTS COMMITTEE

<p>176. (1) There shall be constituted, after a general election, two Public Accounts Committees for the duration of the Assembly.</p> <p>(2) Each Committee shall consist of 12 members to be elected by the Assembly and the Finance Minister shall be its ex-officio member.</p>	<p>Constitution of the Public Accounts Committee</p>
<p>177. (1) The Committees shall deal with the Appropriation Accounts of the Government and the report of the Auditor General thereon and such other matters as the Assembly or the speaker or the Finance Minister may refer to the Committees.</p> <p>(2) Subject to sub-rule (1), the Committees shall deal with the business assigned to them by the Speaker put of the business referred to the Committees under the said sub-rule.</p> <p>(3) In scrutinizing the Appropriation Accounts of the Government and the report of the Auditor General thereon, it shall be the duty of the Committee to satisfy themselves that-</p> <p>(a) the moneys shown in the accounts as</p>	<p>Function of the Committee</p>

<p>having been disbursed were legally available for, and applicable to, the service or purpose to which they have been applied or charged;</p> <p>(b) the expenditure conforms to the authority which governs it; and</p> <p>(c) every re-appropriation had been made in accordance with such rules as may be prescribed by the Government.</p> <p>(4) It shall also be the duty of the Committee to-</p> <p>(a) examine the statement of account showing the income and expenditure of state corporations, trading and manufacturing schemes, concerns and projects together with the balance sheets and statements of profit and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular corporation, a trading concern or project, and the report of the Auditor General, thereon;</p> <p>(b) examine the statements of Accounts showing the income and expenditure of autonomous and semi-autonomous bodies the audit of which may be conducted by the Auditor General under the directions of the Governor or under any law; and</p> <p>(c) consider the report of the Auditor General in case where the Governor may have required him to conduct the audit of any receipts or to examine the accounts of stores and stocks.</p>	
<p>178. (1) The report of each Committee shall be presented within a period of one year from the date on which reference is made to it by the Assembly unless the Assembly, on a motion being made, directs that the time for the presentation of the report be extended to a date specified in the motion.</p> <p>(2) A Committee may present an interim report in parts.</p>	<p>Report of the Committee</p>
<p>179. (1) The sittings of the Committees shall ordinarily be held at Lahore.</p> <p>(2) If necessary in the public interest, a sitting may be held outside Lahore, with the prior permission of the speaker and the Finance Minister.</p> <p>(3) Unless otherwise permitted by the Speaker, one of the Public Accounts Committee shall meet during the first fortnight of a month to dispose and the other, during the second fortnight of a month to dispose of the pending business: Provided that a Committee shall not meet for more than three days in a week without approval of the speaker.</p>	<p>Meeting of the Committee</p>

**(C) RULES OF BUSINESS OF THE PUNJAB GOVERNMENT
FINANCE DEPARTMENT**

16. (1) No Department shall, without previous consultation with the Finance Department, authorize any orders, other than orders in pursuance of any general or special delegation made by the Finance Department, which directly or indirectly affect the finance of the province, or which in particular involve:-

- (a) Relinquishment, remission or assignment of revenue actual or potential, or grant of guarantee against it or grant or lease of land or mineral, forest or water-power rights;
- (b) Expenditure for which no provision exists;
- (c) A change in the number or grading of posts or in terms and conditions of service of Government servants or their statutory rights and privileges which have financial implications;
- (d) Levy of taxes, duties, fees or cesses;
- (e) Floatation of loans;
- (f) Re-appropriations within budget grants;
- (g) Alteration in financial procedure or in the method of compilation of accounts or of the budget estimates; or
- (h) Interpretation of rules made by the Finance Department.

(2) No amendment or interpretation of such rules of the civil services rules as have no financial implication shall be made by the Finance Department without the prior concurrence of the Services, and General Administration department.

(3) No proposal, which requires previous consultation with the Finance Department under sub-rule (1) but in which the Finance Department has not concurred, shall be proceeded with unless a decision to that effect has been taken by the Cabinet. Formal orders shall, nevertheless, issue only after the Finance Department has exercised scrutiny over the details of the proposal.

(4) Except to the extent that powers may have been delegated to department under rules framed by the Finance Department, every order of an Administrative Department conveying a sanction to be enforced in pre-audit shall be communicated to the accounts authorities through the Finance Department.

The Finance Department shall be specially charged with the following functions, namely:

- 1. Management of Public funds, that is: -
 - (a) Supervision and control of Provincial finance;
 - (b) Preparation to Provincial budget;

- (c) Preparation of supplementary estimates and demands for excess grants;
 - (d) Appropriations and re-appropriations; and
 - (d) Ways and means.
2. Public Accounts and Public Accounts Committee.
 3. The framing of financial rules or guidance of departments and supervision of maintenance of accounts.
 4. The framing of Civil Service Rules applicable to all Civil Servants and interpretation thereof.
 5. Floatation and administration of provincial loans.
 6. Examination and advice on matters affecting directly or indirectly, the finance of the Province.
 7. (a) Grants, contributions, other regular allowances and honoraria, operating expences, recoveries from and payment to Government Department and cases relating to money matters generally, such as defalcations, embezzlements and other losses:
 - (b) Emoluments, pensions and allowances; and
 - (c) Loans and advance to Civil Servants.
 8. Administration of public revenue, save as otherwise provided.
 9. Assets and Liabilities Committee.
 10. Banking.
 11. Communication of financial sanctions.
 12. Examination of all proposals for the increase or reduction of taxes.
 13. Creation of new posts and examination of schemes of new expenditure.
 14. Audit of receipts and expenditure.
 15. Public Debt.
 16. The Local Fund Audit Department.
 17. District Accounts Offices, Treasuries and Sub-Treasuries.
 18. Services matters except those entrusted to Services General Administration Department.
 19. Purchase of stores and capital goods for the Department.

APPENDIX-B**(REFERRED TO IN PARAGRAPH 10.11)****LIST OF DEMANDS FOR GRANTS AND APPROPRIATIONS**

Demand No.	Nomenclature of the Demand.
PC 21001.	Opium
PC 21002.	Land Revenue
PC 21003.	Provincial Excise
PC 21004.	Stamps
PC 21005.	Forests
PC 21006.	Registration
PC 21007.	Charges on account of Motor Vehicles Acts
PC 21008.	Other Taxes and Duties
PC 21009.	Irrigation and Land Reclamation
----	Interest on Debt and Other Obligations
PC 21010	General Administration
PC 24010	General Administration (Charged)
PC 21011.	Administration of Justice (Voted)
PC 24011.	Administration of Justice (Charged)
PC 21012.	Jails and Convict settlements
PC 21013.	Police
PC 21014.	Museums
PC 21015.	Education
PC 21016.	Health Services
PC 21017.	Public Health
PC 21018.	Agriculture
PC 21019.	Fisheries
PC 21020.	Veterinary
PC 21021.	Co-operation
PC 21022.	Industries
PC 21023.	Miscellaneous Departments
PC 21024.	Civil Works (Voted)

Demand No.	Nomenclature of the Demand.
PC 21024.	Civil Works (Charged)
PC 21025.	Communications
PC 21026.	Housing and Physical Planning
PC 21027.	Relief
---	Privy Purses (Charged)
PC 21028.	Pension
PC 21029.	Stationary and Printing
PC 21030.	Subsidies
PC 21031.	Miscellaneous
PC 21032.	Civil Defence
PC 12033.	State Trading in Food grains and Sugar
PC 12034.	State Trading in Medical Stores and Coal
---	Permanent Debt (Discharged)
---	Floating Debt (Discharged)
---	Repayment of loans from the Federal Government
PC 12035.	Loan to Government Servants
PC 22036.	Development
PC12037.	Irrigation works
PC 12038.	Agriculture Improvement
PC 12039.	Industrial Development
PC 12040.	Town Development
PC 12041.	Roads and Bridges
PC 12042.	Government Buildings
PC 12043.	Loans to Non-Financial Institutions and Autonomous Bodies, etc.

APPENDIX “C”
BUDGET CALENDAR
(REFERRED TO IN PARA 3.19)

- 1st August: Distribution of Form B.M. 1 by the Finance Department.
- 1st September: Proposals regarding making of continuing posts permanent with the Finance Department.
- 1st October: Distribution of Form B.M. 2 by the Finance Department
- 25th October: Submission of the June Final Accounts by the Accountant- General, Punjab.
- 1st November: Proposal regarding current expenditure in respect of continuing and entirely new schemes and continuing development schemes with the Finance Department.
- 1st December: Development schemes costing over Rs.5,000 million to be submitted to the Planning Division by the Planning and Development Department.
- 20th December: Submission of programmes by the departments / agencies for inclusion in the annual development programme to the Finance/Planning and Development Department.
- 25th December: Submission of supplementary accounts by the Accountant General, Punjab.
 Submission on first indication of financial resources by the Finance Department to the Planning Division
- 1st January: Intimation by the Planning Division to the Provincial Government of the tentative size of the development programme.
 Simultaneously the Finance Department shall advise on all proposals pertaining to non-development expenditure and continuing development schemes.
 All budget estimates and revised estimates under Revenue heads and budget estimates of expenditure to be submitted to the finance department.
 The date by which 1st list of Excess and Surrenders should be submitted to the finance department.

- 10th January: Schedules of New Expenditure in respect of current expenditure items continuing as well as new, due with the Finance Department.
- 15th January to 10th February: Discussion of the Annual Development Programme with the Administrative Department and the P&D.
- 1st February: First Abstract of Revenue and Expenditure prepared by the Finance Department.
- 15th February: Finalization of the Annual Development Programme by the Provincial Development Working Party and its submission to the Planning Division.
- 15th February to 1st March: Discussion of proposals of new expenditure in respect of current expenditure items with the Administrative Departments.
- 20th February: Schedules of New Expenditure in respect of development items continuing as well as new due with the Finance Department.
- 10th March: Final indication of financial resources to be allocated to the Provincial Government by the Ministry of Finance.
- 20th March: Finalization of the annual development programme by the Provincial Government in consultation with the Planning Division.
- 31st March: Second list of excesses and surrenders due with the Finance Department.
- 30th April: Final Abstract of Revenue and Expenditure prepared by the Finance Department.
- 7th July: Budget allocations communicated to the departments concerned by the Finance Department.
- 31st July: Budget allocations communicated to all subordinate offices by the departments.

APPENDIX – D

**LIST OF MAJOR, MINOR AND DETAILED OBJECTS/FUNCTIONS
(EXCLUDING DEPOSITS, ADVANCES AND REMITTANCES SECTIONS)**

WITH

**COLLECTING, DISBURSING AND CONTROLLING OFFICERS,
REGIONAL HEADS AND HEAD OF DEPARTMENTS**

Part I – Receipts		Pages
Part II – Expenditure		Pages

PART – I RECEIPT

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
DIVISIBLE POOL TAXES/FEDERAL TRANSFERS						
B01 Direct Taxes						
Direct Taxes on Income	B01108 Share of Net Proceeds assigned to Provinces	Deputy Secretary (Resources)	Deputy Secretary (Resources) 31 st March	--	Finance Secretary 30 th April	30 th April
Capital Value Tax	B01809 Capital Value Tax on Moveable Property, Share assigned to Provinces	--do--	--do--	--	--do--	--do--
B02 Indirect Taxes						
Custom Duties	B02170 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--
Sales Tax	B02303 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--
GST in CE Mode	B02367 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--
Excise Duty	B02408 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
Excuse Duty on Natural Gas	B02503 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--
General Sales Tax (Provincial)	B02366 Sales Tax on Services collected on behalf of provinces	--do--	--do--	--	--do--	--do--
C01 Income from Property and Enterprise	C01006 Electricity-Hydel Profit from Gazi Brotha Project	--do--	--do--	--	--do--	--do--
C03 Miscellaneous Receipts	C03904 Net Proceeds from Development Surcharge on Gas assigned to provinces	--do--	--do--	--	--do--	--do--
	C03907 Net proceeds of Royalty on Crude Oil assigned to provinces	--do--	--do--	--	--do--	--do--
	C03908 Net Proceeds of Royalty on Natural Gas assigned to provinces	--do--	--do--	--	--do--	--do--
OPIUM						
B02 Indirect Taxes	B029 Sale of Opium					
	B02902- Sale Proceeds of Medicinal Opium	Manager Opium Factory	Director General Excise 1 st December	--	Secretary Excise & Taxation 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
LAND REVENUE						
B01 Direct Taxes	B01173 Tax on Agricultural Income in the Punjab	Deputy District Officer (Revenue)	Commissioner 10 th November	--	Member, Board of Revenue 10 th December	1 st January
	B014 Land Revenue					
	B01401 Ordinary Collection	District Officer, (Revenue)	Commissioner 1 st December	--	Member, Board of Revenue 10 th December	--do--
	B01402 Development Cess	--do--	--do--	--	--do--	--do--
	B01403 Malkana	--do--	--do--	--	--do--	--do--
	B01404 Sale of Government Estates	--do--	--do--	--	--do--	--do--
	B01405 Sale of Waste land	--do--	--do--	--	--do--	--do--
	B01406 Fines and Forfeitures.	--do--	--do--	--	--do--	--do--
	B01407 Rent of Agriculture land for a Single year of harvest or for a fixed number of years	--do--	--do--	--	--do--	--do--
	B01408 Rents from Shops and Other Sites Nazul Building and Land	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B01409 Others Elsewhere not Classified	--do--	--do--	--	--do--	--do--
	B01410 Recovery from Pakistan Atomic Energy Commission on account of Resettlement of Displaced Persons.	--do--	Commissioner 1 st December	--	--do--	--do--
	B01411 Recovery on account of Survey & Settlement Charges	--do--	Commissioner 1 st December	--	--do--	--do--
	B01412 Recovery for Maintenance of Boundaries & Pillars	--do--	--do--	--	--do--	--do--
	B01413 Fees for Consolidation of Holdings	--do--	Director Land Records 1 st December	--	-do-	-do-
	B01414 Trini Grazing Dues.	--do--	Commissioner 1 st December	--	--do--	--do--
	B01415 Collection Fee on the dues recovered as Arrears of Land Revenue through Revenue Agencies	--do--	--do--	--	--do--	--do--
	B01416 Revenue Talbana.	--do--	--do--	--	--do--	--do--
	B01417 Mutation Fee.	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B01418 Copying & Inspection Fees of Patwari Records.	--do--	--do--	--	--do--	--do--
	B01419 Copying fees for the preparation of produce statements and 5 yearly abstracts of yield	--do--	--do--	--	--do--	--do--
	B01420 Examination of fees of Naib Tehslidar and Patwaries	--do--	--do--	--	--do--	--do--
	B01421 Recoveries of Overpayment	--do--	--do--	--	--do--	--do--
	B01422 Collection of Payments for Services rendered	--do--	--do--	--	--do--	--do--
	B01423 Portion of Land Revenue Transferred to Irrigation	--do--	--do--	--	--do--	--do--
	B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	--do--	--do--	--	--do--	--do--
	B01425 Land Revenue Others	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
Provincial Excise						
B02 Indirect Taxes	B026 Provincial Excise					
	B02601 Malt Liquors- Duty on Bear manufactured in Pakistan.	Excise & Taxation Officer	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	1 st January
	B02602 Foreign Liquors- Duty on Spirits manufactured in Pakistan & classed as Foreign Spirit.	--do--	--do--	--do--	--do--	--do--
	B02603 Licence Fees or the generally sale of foreign liquor whether imported or manufactured in Pakistan.	--do--	--do--	--do--	--do--	--do--
	B02610 Others	--do--	--do--	--do--	--do--	--do--
	B02611 Licence Fees for Commercial Spirits	--do--	--do--	--do--	--do--	--do--
	B02612 Licence Fee for Denatured Spirits.	--do--	--do--	--do--	--do--	--do--
	B02613 Permit fees for Denatured Spirits	--do--	--do--	--do--	--do--	--do--
	B02619 Others	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B02620 Medicinal & Toilet preparations containing Alcohol	--do--	--do--	--do--	--do--	--do--
	B02621 Duty on spirit used in the manufacture of medicine and on rectified spirits & absolute Alcohol used for Medicine purposes	--do--	--do--	--do--	--do--	--do--
	B02622 Receipts from Distilleries	--do--	--do--	--do--	--do--	--do--
	B02623 Collection payments for Service rendered	--do--	--do--	--do--	--do--	--do--
	B02624 Sale proceeds of Opium Tablets	--do--	--do--	--do--	--do--	--do--
	B02625 Fines, Confiscation & Miscellaneous	--do--	--do--	--do--	--do--	--do--
	B02628 Others	--do--	--do--	--do--	--do--	--do--
Stamps						
B02 Indirect taxes	B027 Stamp Duties.					
Non-Judicial	B02701 Sale of Stamps	District Officer (Revenue)	Commissioner 1 st December	--	Member, BOR 10 th December	1 st January
	B02702 On Bill of exchange, cheques & other commercial	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	documents					
	B02703 Receipt on account of Stamp Duties levied under Supplementary Tax Ordinance, 1957	--do--	--do--	--	--do--	--do--
	B02704 Other Non-Judicial Sale and General Stamps	--do--	--do--	--	--do--	--do--
	B02705 Duty recovered under Rule 10 & 11 of Pakistan Stamps Rules, 1925.	--do--	--do--	--	--do--	--do--
	B02706 Duty on Document voluntarily brought for Adjudication Section 31, Act 11 of 1899	--do--	--do--	--	--do--	--do--
	B02707 Duty on Other Impressing Documents	--do--	--do--	--	--do--	--do--
	B02708 Fines and Penalties.	--do--	--do--	--	--do--	--do--
	B02709 Consular Fees	--do--	--do--	--	--do--	--do--
	B02710 On Transfer of Property Rights	--do--	--do--	--	--do--	--do--
	B02711 On declaration of News papers	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	/periodicals and Printing Press					
	B02712 Sale of Property Transactions	--do--	--do--	--	--do--	--do--
	B02713 Duty levied on un-stamped or insufficiently stamped documents under chapter IV of Act II of 1899	--do--	--do--	--	--do--	--do--
	B02714 Non-Judicial-Recoveries from Government Departments for Stamps Supplies	--do--	--do--	--	--do--	--do--
	B02715 Non-Judicial-Duty on Air Tickets	--do--	--do--	--	--do--	--do--
	B02716 Non-Judicial- Duty on Bills issued by Luxury Hotels & Restaurants	--do--	--do--	--	--do--	--do--
	B02717 Duty on Bill of Entry	--do--	--do--	--	--do--	--do--
	B02718 Duty on Letter of Credit	--do--	--do--	--	--do--	--do--
	B02719 Stamp Duty on Receipts issued by Couriers	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B02730 Other	--do--	--do--	--	--do--	--do--
Judicial	B02731 Sale of Stamps	--do--	--do--	--	--do--	--do--
	B02732 Court Fees	--do--	--do--	--	--do--	--do--
	B02733 Record Room Receipts	--do--	--do--	--	--do--	--do--
	B02734 Court Fees realized in Stamps	--do--	--do--	--	--do--	--do--
	B02735 Fines and Penalties	--do--	--do--	--	--do--	--do--
REGISTRATION						
B01 Direct Taxes	B013 Transfer of Property Tax					
	B01311 Fees for Registering Documents.	Registrar	Commissioner 1 st December	--	Member, Board of Revenue 10 th December	-do-
	B01312 Copying Registered Documents.	--do--	--do--	--	--do--	--do--
	B01320 Others	--do--	--do--	--	--do--	--do--
RECEIPTS UNDER MOTOR VEHICLES ACT						
B02 Indirect Taxes	B028 Motor Vehicles					
	B02801 Fee for Registration	Excise & Taxation Officer	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B02802 Fee for Miscellaneous Receipts	--do--	--do--	--do--	--do--	--do--
	B02803 Receipts under Provincial Motor Vehicles Taxation Act.	--do--	--do--	--do--	--do--	--do--
	B02804 Receipts form Bus & Truck Services	--do--	--do--	--do--	--do--	--do--
	B02805 Tax on Luxury Vehicles levied under Finance Act 1997	--do--	--do--	--do--	--do--	--do--
	B02806 Taxes on Vehicles other than under Motor Vehicles Act	--do--	--do--	--do--	--do--	--do--
	B02811 Other Receipts on Account of Motor Vehicles Fitness Certificates	Secretary R.T.A.	Commissioner 15 th November	Chairman Provincial Transport Authority 1 st December	Secretary Transport 10 th December	--do--
	B02812 Other Receipts on account of Motor Vehicles Route Permit Fees	Secretary R.T.A.	Commissioner 10 st November	--do--	--do--	--do--
OTHER TAXES AND DUTIES						
B01 Direct Taxes	B013 Urban Immoveable					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	Property Tax					
	B01301 Ordinary Collection	Excise & Taxation Officer	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	1 st January
	B01302 Share of Net Proceeds Assigned to District & TMAs	--do--	--do--	--do--	--do--	--do--
	B01303 Tax on Luxury Houses	--do--	--do--	--do--	--do--	--do--
	B01310 Other Collection	--do--	--do--	--do--	--do--	--do--
Other Direct Taxes (Capital Gains)	B01903 Capital Gain Tax-Ordinary Collection	--do--	--do--	--do--	--do--	--do--
	B01904 Capital Gain Tax-Other Collection	--do--	--do--	--do--	--do--	--do--
B016 Tax on Profession, Trade & Callings	B01601 Ordinary Collection	Excise & Taxation Officer	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	1 st January
B03 Other Indirect Taxes	B030 Other Indirect Taxes					
Entertainment Tax	B03001 Duty recovered by Sale of Stamps	--do--	--do--	--do--	--do--	--do--
	B03002 Duty recovered otherwise than by Sale of Stamps	--do--	--do--	--do--	--do--	--do--
	B03003 Fines & Penalties	--do--	--do--	--do--	--do--	--do--
	B03004 Tax on Cinemas	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B03020 Others	--do--	--do--	--do--	--do--	--do--
Cess all Types	B03021 Education Cess	--do--	--do--	--do--	--do--	--do--
	B03024 Development Cess on Hotels	--do--	--do--	--do--	--do--	--do--
Electricity	B03031 Fees Payable under the Electricity Rules	Electric Inspector	Chief Engineer (Power) 15 th November	--	Secretary Irrigation & Power 10 th December	--do--
	B03033 Fees payable for the Grant of certificates of competency to supervisors & Licences to Electrical Contractors	--do--	--do--	--	--do--	--do--
	B03034 Electricity Duty Current Receipts (WAPDA)	--do--	--do--	--	--do--	--do--
	B03035 Miscellaneous Receipts & Fees	--do--	--do--	--	--do--	--do--
	B03051 Paddy Husking Tax	Excise & Taxation Officer	Director Excise 15 th November	Director General Excise 1 st December	Secretary Excise & Taxation 10 th December	--do--
	B03052 Receipts from the Sale of Tobacco Dealer's Licence Forms	--do--	--do--	--do--	--do--	--do--
	B03053 Fees for registration of Real Estate Agent	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B03054 Fines and Penalties	--do--	--do--	--do--	--do--	--do--
	B03055 Cotton Fee	-do-	-do-	--do--	-do-	-do-
	B03073 Others- (NES)	--do--	--do--	--do--	--do--	--do--
FORESTS						
C03 Miscellaneous receipts	C033 Economic Services Receipts-Forests					
	C03301 Timber and other Produce removed from the Forests by Government Agencies-Timber	Divisional Forest Officers	Conservator of Forest 15 th November	Chief Conservator of Forest 1 st December	Secretary, Forest wildlife & Fisheries 10 th December	--do--
	C03302 Timber and other Produce removed from the Forests by Government Agencies-Firewood & Charcoal	--do--	--do--	--do--	--do--	--do--
	C03303 Timber and other Produce removed from the Forests by Government Agencies- Brush Wood Chips & Stumps.	--do--	--do--	--do--	--do--	--do--
	C03304 Timber & Other Produce removed from the Forest by	-do-	-do-	--do--	-do-	-do-

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	Government-Rosin					
	C03305 Timber & other Produce removed from the Forest by Government-Planting Stumps, Seeds, Mazri, Palm, Grass, other than Fodder etc.	--do--	--do--	--do--	--do--	--do--
	C03306 Timber & other Produce removed from the Forest by Government-Sericulture Receipts	Assistant/Dy. Director (Seri) Entomologists, Sericulture Development, Officers	Deputy Director Sericulture 15 th November	Chief Conservator of Forest 1 st December	Secretary Forest, Wildlife & Fisheries 10 th December	--do--
	C03307 Timber & other Produce removed from Forests by Consumers or Purchasers-Timber	--do--	--do--	--do--	--do--	--do--
	C03308 Timber & other Produce removed from the Forest by Consumer or Purchasers- Fire wood & Charcoal	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03309 Timber & other Produce removed from the Forest by Consumer or Purchasers- Brushwood Chips & Stumps	--do--	--do--	--do--	--do--	--do--
	C03310 Timber & other Produce removed from the Forest by Consumer or Purchasers-Grazing & Fodder Grass	--do--	--do--	--do--	--do--	--do--
	C03311 Timber & other Produce removed from the Forest by Consumer or Purchasers-Honey, Herbs & Medicinal Plants	--do--	--do--	--do--	--do--	--do--
	C03312 Timber & other Produce removed from the Forest by Consumer or Purchasers- Plants, Stumps, Seeds, Mazri, Palm, Grass other than Fodder	--do--	--do--	--do--	--do--	--do--
	C03313 Drift & Waif Wood & confiscated Forest Produce-Driftwood	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03314 Drift & Waif Wood & Confiscated Forest Produce	--do--	--do--	--do--	--do--	--do--
	C03315 Revenue from Forests not managed by Government	--do--	--do--	--do--	--do--	--do--
	C03317 Jallo Rosin Factory-Sale of Rosin.	Manager Jallo Rosin Factory	Chief Conservator Forest 15 th November	--do--	--do--	--do--
	C03318 Jallo Rosin Factory-Sale of Turpentine.	--do--	--do--	--do--	--do--	--do--
	C03319 Jallo Rosin Factory-Sale of Store	--do--	--do--	--do--	--do--	--do--
	C03320 Jallo Rosin Factory-Other Factory Receipts	--do--	--do--	--do--	--do--	--do--
	C03321 Fines & Forfeitures (except fines by Courts)	Divisional Forest Officers	Conservator of Forests 15 th November	--do--	--do--	--do--
	C03322 Compensation under Forest Act including Fines by Courts	--do--	--do--	--do--	--do--	--do--
	C03323 Lease Rent from Temporary Cultivation	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03325 Recovery of Water Rate	--do--	--do--	--do--	--do--	--do--
	C03326 Rent of Buildings, Shops & Lands & Watermills	--do--	--do--	--do--	--do--	--do--
	C03327 Receipts under wild birds & wild animal Protection Act	--do--	--do--	--do--	--do--	--do--
	C03328 Recoveries of Overpayments	--do--	--do--	--do--	--do--	--do--
	C03329 Collection of Payments for Services rendered	--do--	--do--	--do--	--do--	--do--
	C03330 Receipts on account of Tree Cess	--do--	--do--	--do--	--do--	--do--
	C03370 Other Receipts	--do--	--do--	--do--	--do--	--do--
IRRIGATION						
03 Miscellaneous Receipts	C034 Economic Service Receipts- Cooperation, Irrigation & Embankment- Drainage – Works.					
	C03431 Direct Receipts on account of Water Rate	District Officer (Revenue)	Commissioner 15 th November	--	Secretary Irrigation & Power 10 th December	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03432 Direct Receipts on account of Sale Water	--do--	--do--	--	--do--	--do--
	C03433 Recoveries of Expenditure	Executive Engineer	Superintending Engineer 10 th November	Chief Engineer 1 st December	--do--	--do--
	C03434 Other	--do--	--do--	--do--	--do--	--do--
	C03435 Toll on Barrages	--do--	--do--	--do--	--do--	--do--
	C03461 Direct Receipts on account of Sale of Water	-do-	-do--	-do-	-do-	-do-
	C03462 Hill Torrents	-do-	-do--	-do-	-do-	-do-
	C03463 Recoveries of Expenditure	--do--	--do--	--do--	--do--	--do--
	C03464 Collection of payments for Services rendered	--do--	--do--	--do--	--do--	--do--
	C03465 Others	-do-	-do--	-do-	-do-	-do-
ADMINISTRATION OF JUSTICE						
	C026 Law & Order Receipts					
	C02601 Sale proceeds of un-claimed and Escheated Property	District Officer (Revenue) and Courts concerned	District and Session Judges & Commissioner 15 th November	--	Chief Justice High Court, Member Board of Revenue 10 th December	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02602 Courts fees realised in Cash	-do-	District & Session Judges 15 th November	--	--do--	--do--
	C02607 Receipts of the Official Assignee	Administrator General	Administrator General 15 th November	--	Secretary Law 10 th December	--do--
	C02608 Commission on sale proceeds of attached property	District Officer (Revenue)	District & Session Judges 15 th November	--	Chief Justice Lahore High Court 10 th December	--do--
	C02609 Receipts of the Official Record Room	--do--	--do--	--	--do--	--do--
	C02610 Justice recoveries of over payments	District Officer (Revenue)	District and Sessions Judge 15 th November	--	--do--	--do--
	C02611 Collection of the Payments	--do--	--do--	--	--do--	--do--
	C02612 Collection of Payments for Service rendered	Registrar, Lahore High Court	Registrar, Lahore High Court 15 th November	--	--do--	--do--
	C02613 Other receipts	All DDOs	District & Session Judge 15 th December	--	--do--	--do--
JAILS AND CONVICT SETTLEMENT						
C02 Receipts From Civil Administration and Other Functions	C026 Law and Order Receipts.					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02656 Sale Proceeds of Articles Manufactured in Jail	Superintendent Jail	Inspector General of Prisons 15 th November	--	Secretary Home 10 th December	1 st January
	C02657 Value of Supply made by Factory Department to Maintenance Department in Jail	--do--	--do--	--	--do--	--do--
	C02658 Income from Hired convicts	--do--	--do--	--	--do--	--do--
	C02659 Recoveries of Overpayment	--do--	--do--	--	--do--	--do--
	C02660 Collection of Payments for services rendered	--do--	--do--	--	--do--	--do--
	C02661 Others	--do--	--do--	--	--do--	--do--
POLICE						
C02 Receipts From Civil Administration and Other Functions	026 Law and Order Receipts.					
	C02631 Police Supplied to Railway	Superintendent of Police	Inspector General of Police 15 th November	--	Inspector General of Police 1 st December	--do--
	C02632 Police Supplied to Federal Government	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02633 Police supplied to Municipalities & Cantonments	--do--	--do--	--	--do--	--do--
	C02634 Police Supplied To Public Departments, Private Companies & Persons	--do--	--do--	--	--do--	--do--
	C02636 Fees, Fines & Forfeitures	--do--	--do--	--	--do--	--do--
	C02637 Motor Driving Licenses	--do--	--do--	--	--do--	--do--
	C02638 Traffic Fines	--do--	--do--	--	--do--	--do--
	C02639 Police land Receipts	--do--	--do--	--	--do--	--do--
	C02640 Recoveries of Overpayments	--do--	--do--	--	--do--	--do--
	C02641 Collection of Payments for Services Rendered	--do--	--do--	--	--do--	--do--
	C02642 Other	--do--	--do--	--	--do--	--do--
EDUCATION						
C02 Receipts From Civil Administration and Other Functions	C028 Receipts from Social Service					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02801 University-Fees Government Arts Colleges	Principals	Director of Education 15 th November	Director Public Instructions 1 st December	Secretary Higher Education 10 th December	1 st January
	C02802 University-Fees Government Professional College	--do--	--do--	--do--	--do--	--do--
	C02803 Secondary-Fees Government Schools	Principals/ Headmasters/ Headmistresses	--do--	--do--	--do--	--do--
	C02812 General Hostel Fee	--do--	--do--	--do--	--do--	--do--
	C02813 General-Admission Fees	--do--	--do--	--do--	--do--	--do--
	C02814 General-Recoveries of Overpayment	Principals/ Headmasters/ Headmistresses	EDO/Director of Education 1 st November	DPI (C)/DPI (E)/DPI (S) 1 st December	Secretary Higher/School Education 10 th December	--do--
	C02815 General-Collection of Payment for Services Rendered	--do--	--do--	--	--do--	--do--
	C02818 Others	--do--	--do--	--	--do--	--do--
HEALTH						
C02 Receipts From Civil Administration and Other Functions	C028 Receipts from Social Service					
	C02851 Health- Medical Colleges	Principals	Secretary Health 15 th November	--	Secretary Health 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02852 Health- Dental College	--do--	--do--	--	--do--	--do--
	C02853 Health Schools	--do--	Director General Health Services 15 th November	--	--do--	--do--
	C02854 Health-Medical Schools	--do--	--do--	--	--do--	--do--
	C02855 Health-Sale of Outdoor Tickets	Medical Superintendent & District Officer (Health)	EDO/ Director General Health Services 15 th November	--	--do--	--do--
	C02856 Recoveries of Diet Charges	--do--	--do--	--	--do--	--do--
	C02857 Health- Room Rent	--do--	--do--	--	--do--	--do--
	C02858 Health-Government share of Fees realized by Doctors from patients	--do--	--do--	--	--do--	--do--
	C02859 Health-Mental Hospital Receipts	--do--	--do--	--	--do--	--do--
	C02860 Sale of Medicines & Vaccines	District Officer (Health)	--do--	--	--do--	--do--
	C02861 Health- Contributions from Local Bodies on account of Salaries of District Medical Officers	Director General Health Services	Director General Health Services 15 th November	--	Secretary Health 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02862 Health-Contributions from Local bodies for the maintenance of Health Centres	--do--	--do--	--	--do--	--do--
	C02863 Health-Contributions by the Federal Government for Fatima Jinnah Medical College for Women & its Allied Hospitals	Principal F.J.M.C./Sir Ganga Ram Hospital	Secretary Health 15 th November	--	--do--	--do--
	C02864 Health-Contributions by the Federal Government of reservation of beds in TB Sanatorium Samli	Medical Superintendent T.B. Sanatorium	Director General Health Services 15 th November	--	--do--	--do--
	C02865 Health-Other Contributions	Director General Health	--do--	--	--do--	--do--
	C02866 Health-Recoveries of Overpayments	All Collecting Officers of Health Department.	EDO/Director General Health 15 th November	--	--do--	--do--
	C02867 Health-Collection of Payment for Services rendered	All Collecting Officers of Health Department.	EDO/Director General Health 15 th November	--	--do--	--do--
	C02868 Health-Fees for Chemical Examination	Chemical Examiner	Director General Health 15 th November	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02869 Health-Fees for Medical Examination	Medical Superintendent	EDO/Director Health 15 th November	--	--do--	--do--
	C02870 Health- Fee realized on account of Registration of Private Clinics, Laboratories & X-Ray Clinics	Director General Health Services	Secretary Health 15 th November	--	--do--	--do--
	C02871 Health-Other Receipts	All Collecting Officers of Health Department	EDO/Director General Health 15 th November	--	--do--	--do--
	C02872 Fees realized on account of Birth & Death Certificates	District Officer (Health)	EDO (Health) 15 th November	Director General Health Services 1 st December	--do--	--do--
	C02873 Fees realized on account of Anti-Rabic treatment	Medical Superintendent District Officer (Health)	Director General Health 15 th November	--do--	--do--	--do--
	C02874 Income from Endowments	--do--	Director General Health Services 15 th November	--do--	--do--	--do--
	C02875 Health-Hospital Receipts	--do--	Director General Health Services 15 th November	--do--	--do--	--do--
PUBLIC HEALTH						
C02 Receipts from Civil Administration & other functions	C027 Community Services Receipts					
	C02724 Recovery of Overpayments	Executive Engineer	Superintending Engineer 15 th November	Chief Engineer 1 st December	Secretary HUD&PHED 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02725 Collection of payment for services rendered	--do--	--do--	--do--	--do--	--do--
	C02726 Others-Recovery of Departmental Charges form other Government Departments & Local Bodies	--do--	--do--	--do--	--do--	--do--
	C02726-02 Miscellaneous Receipts	--do--	--do--	--do--	--do--	--do--
AGRICULTURE						
C03 Miscellaneous Receipts	C031 Economic Service Receipts Food & Agriculture					
	C03117 Receipts from Experimental Farms	Deputy Director/ Extra Assistant Director	Director 15 th November	Director General 1 st December	Secretary Agriculture 10 th December	1 st January
	C03118 Receipts from Seed Farms	--do--	--do--	--do--	--do--	--do--
	C03119 Receipts from District Forms	--do--	--do--	--do--	--do--	--do--
	C03120 Receipts from Agricultural Engineering / Machinery Maintenance Farms	Agriculture Engineer	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03121 Receipts from Boring Operations	Agriculture Engineer	--do--	--do--	--do--	--do--
	C03122 Receipts from Research Operations	Horticulturist Agronomist	--do--	--do--	--do--	--do--
	C03123 Receipts from Plant Protection Operation	Deputy Director	--do--	--do--	--do--	--do--
	C03124 Receipts from Soil Conservation and Operation	Agriculture Engineer	Director Agriculture Engineer 15 th November	--do--	--do--	--do--
	C03126 Fees other than Cotton Fee under Cotton Control Ordinance	Extra Assistant Director	Director Agriculture 15 th November	--do--	--do--	--do--
	C03127 Agriculture College & School Receipts	Principal	Director General 15 th November	--do--	--do--	--do--
	03128 Grants by the Agricultural Research Council & the Central Cotton Committee	Secretary Agriculture	Secretary Agriculture	--do--	--do--	--do--
	C03129 Receipts from Karkhana Alate-Zarae,	Project Director	Director General 15 th November	--do--	--do--	--do--
	C03130 Agricultural Receipts from Government Gardens	Superintendent Gardens, Lahore	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03131 Receipts from Station Gardens	District Officer (Agriculture)	Commissioner 15 th November	--do--	--do--	--do--
	C03132 Agriculture-Receipt of arrears from Ex-Commission Agents on account of Sale of Cotton seeds & Fertilizer	Director Agriculture	Director General 15 th November	--do--	--do--	--do--
	C03133 Agriculture Receipt from on Farm Management Project	Deputy Director	--do--	--	--do--	--do--
	C03134 Agriculture Recoveries of Overpayments	All DDOs	--do--	--	--do--	--do--
	C03135 Collection of Payments for Services Rendered	--do--	--do--	--	--do--	--do--
	C03136 Agriculture Others	--do--	--do--	--	--do--	--do--
	C03137 Hire Charges of Tractors, Laser Land Levelling Equipment	District Officer (Agriculture)/ Deputy Director	--do--	--	--do--	--do--
	C03199 Others	--do--	--do--	--	--do--	--do--
FISHERIES						
C03 Miscellaneous Receipts	C032 Economic Services Receipts & Animal					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03201 Ordinary Receipts	Director /Deputy/ Assistant Director, Fisheries Training Centre Lahore	Deputy Director Fisheries 15 th November	Director General Fisheries 1 st December	Secretary Forest, Wildlife & Fisheries 10 th December	--do--
	C03203 Recoveries of Overpayments	All DDOs	Deputy Director Fisheries 15 th November	--do--	-do-	--do--
	C03204 Collection of Payment for Services Rendered	--do--	--do--	--do--	--do--	--do--
	C03205 Others	--do--	--do--	--do--	--do--	--do--
VETERINARY						
C03 Miscellaneous Receipts	C032 Economic Services Receipts & Animal					
	C03221 Veterinary College & School Fees	Principal	Director General 15 th November	--	Secretary Livestock 10 th December	--do--
	C03222 Grants made by the Agriculture Research Council	Director General	Director General 15 th November	--	--do--	--do--
	C03223 Receipts from the livestock Farms	Director livestock Farms	Director General 15 th November	--	--do--	--do--
	C03224 Receipts from Boiler Farms	Director Poultry Development	--do--	--	--do--	--do--
	C03225 Receipts from Research Institute	Director Veterinary Research Institute, Lahore	Director General 15 th December	--	Secretary Livestock 10 th December	-do-

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03226 Receipts from transferred Agricultural Farms	Director livestock Farms	--do--	--	--do--	--do--
	C03227 Insemination Fee	Director Livestock Production & Extension Artificial Insemination	--do--	--	--do--	--do--
	C03228 Receipts from Biological Sections	--do--	--do--	--	--do--	--do--
	C03229 Recoveries of Overpayments	All DDOs	--do--	--	--do--	--do--
	C03230 Collection of Payments for Services Rendered	--do--	--do--	--	--do--	--do--
	C03231 Others	--do--	--do--	--	--do--	--do--
CO-OPERATION						
C 03 Miscellaneous Receipts	C034 Economic Services Receipts, Cooperation, Irrigation and Embankment – Drainage Works					
	C03401 Audit Fees	Registrar Cooperatives	Registrar Cooperatives 15 th November	--	Secretary Cooperatives 10 st December	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03402 Income from Pak-German Demonstration Farm	Project Director	--do--	--	--do--	--do--
	C03403 Recoveries from Provincial Governments on account of training in Cooperative Training Institutes	Principal, Co-operative Training Institute	--do--	Registrar Co-operative Societies 1 st December	Secretary Co-operatives 10 th December	--do--
	C03404 Recoveries of Overpayments	All DDOs	--do--	--do--	--do--	--do--
	C03405 Collection of Payments for services Rendered	--do--	--do--	--do--	--do--	--do--
	C03406 Others	Circle Registrar Co-operatives	--do--	--do--	--do--	-do-
Industries						
C03 Miscellaneous Receipts	C035 Economic Services Receipts – Others					
	C03541 Industries Ordinary Collection	Industrial Development Officers	Director Industries 15 th November	Director Industries 1 st December	Secretary Industries 10 th December	--do--
	C03542 Cottage Industries	Deputy Director Industries	--do--	--do--	--do--	--do--
	C03544 Fees of Inspection of Boilers	Chief Inspector of Boilers/Inspector of Boilers	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03545 Fees under Partnership Act, 1932	All Deputy Directors	--do--	--do--	--do--	--do--
	C03546 Recoveries of Over Payments	Director of Industries & all Deputy Director	--do--	--do--	--do--	--do--
	C03947 Collection of Payment for Services Rendered	All Deputy Directors	--do--	--do--	--do--	--do--
	C03548 Metal Research and Development Centres	Director Industries	--do--	--do--	--do--	--do--
	C03549 Others	Director /All Deputy Directors Industries	--do--	--do--	--do--	--do--
	C0350A Technical Education & Vocational Training Authority	General Manager TEVTA	Secretary TEVTA 15 th November	--	Secretary TEVTA 15 th December	--do--
MISCELLANEOUS DEPARTMENT						
C02 Receipts From Civil Administration and Other Functions	C021 General Administration Receipts	Organs of State				
	C02101 Examination Fee realized by Public Service Commission	Secretary, Public Service Commission	Chief Secretary 15 th November	--	Chief Secretary 10 th December	--do--
	C02103 Organs of State-Recoveries of Overpayments	All DDOs	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02104 Organs of State-Collection of Payments for Services Rendered	All DDOs	--do--	--	--do--	--do--
	C02304 Receipts under the Companies Ordinance, 1984	Director Industries	Director Industries 15 th November	--	Secretary Industries 10 th December	--do--
	C02306 Economic Regulation Receipts under the Weight & Measures & Trade Employees Act	Deputy/Joint Director	Director/Labour Welfare 15 th November	--	Secretary Labour 10 th December	--do--
	C02817 Receipts from Museums	Commissioner Bahawalpur	Secretary, Information Culture 15 th November	--	Secretary, Information Culture 10 th December	--do--
	C02905 Receipts under West Pakistan Shops & Establishments Ordinance, 1969	Deputy/Joint Director Labour Welfare	Director Labour Welfare 10 th December	--	Secretary Labour 10 th December	--do--
	C02951 Receipts under the Wild Birds & Wild Animal Protection Act	Deputy Game Warden	Director General Wildlife 1 st December	--	Secretary, Forestry, Wildlife & Fisheries 10 th December	--do--
03 Miscellaneous Receipts						
	C03838 Fees for the Compulsory Screening of Films (in Punjab)	Director Public Relations	Director General Public Relations 15 th November	--	Secretary Information Culture 10 th December	-do-

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03823 Recoveries from Federal Government on account of compulsory film screening scheme	--do--	--do--	--	--do--	--do--
	C03818 Fees for Registration of Societies under the Registration Act	Director Industries	Director Industries 15 th November	--	Secretary Industries 1 st December	--do--
	C03125 Zoological Gardens, Bahawalpur	Deputy Director Wildlife	Director General Wildlife 15 th November	-	Secretary Forestry Wildlife & Fisheries 10 th December	--do--
CIVIL WORKS	C27 Community Services Receipts.					
C02 Receipts From Civil Administration and Other Functions	C027 Community Services Receipts	BUILDINGS				
	C02701 Building Rent.	Executive Engineer /Estate Officer	Superintending Engineer 15 th November	Chief Engineer 1 st December	Secretary C&W 10 th December	--do--
	C02702 Receipts from Workshops & Rent of Equipment	Executive Engineer	--do--	--do--	--do--	--do--
	C02703 Recoveries of Expenditure	--do--	--do--	--do--	--do--	--do--
	C02704 Recoveries of Overpayments	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02705 Collection of Payment for Services Rendered	--do--	--do--	--do--	--do--	--do--
	02706 Others	--do--	--do--	--do--	--do--	--do--
COMMUNICATIONS						
	C02711 Building Rent	Executive Engineer	Superintending Engineer 15 th November	Chief Engineer 1 st December	Secretary C & W 10 th December	-do-
	C02712 Tolls on Roads & Bridges	-do-	-do-	-do-	-do-	-do-
	C02713 Recoveries of Expenditure	--do--	--do--	--do--	--do--	--do--
	C02714 Recoveries of Overpayments	--do--	--do--	--do--	--do--	--do--
	C02715 Collection of Payment for Services Rendered	--do--	--do--	--do--	--do--	--do--
	C02716 Others	--do--	--do--	--do--	--do--	--do--
	C02717 Fees for Right of Way for laying cables along Provincial Roads	--do--	--do--	--do--	--do--	--do--
	C02718 Taxes on Roads & Bridges	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02719 Receipts from Workshops	--do--	--do--	--do--	--do--	--do--
HOUSING & PHYSICAL PLANNING DEPARTMENT						
C02 Receipts From Civil Administration and Other Functions	C029 Social Services Miscellaneous					
	C02931 Sale of Plots	Secretary District Housing Committee	Director PHATA 15 th November	Director General PHATA 1 st December	Secretary HUD & PHED 10 th December	--do--
	C02932 Sale of Buildings	--do--	--do--	--do--	--do--	--do--
	C02933 Income from Satellite Town Scheme	--do--	--do--	--do--	--do--	--do--
	C02934 Recoveries of Overpayments	--do--	--do--	--do--	--do--	--do--
	C02935 Collecting of payment for Services rendered	--do--	--do--	--do--	--do--	--do--
	C02950 Others	--do--	--do--	--do--	--do--	--do--
RECEIPTS-IN-AID OF SUPERANNUATION						
C02 Receipts From Civil Administration and	C022 General Administration					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
Other Functions	Receipts-Fiscal Administrations					
	C02241 Contribution of Pension & Gratuity	Accountant General	Accountant General 15 th November	--	Finance Secretary 10 th December	1 st January
	C02243 Others	--do--	--do--	--do--	--do--	--do--
	C02244 Receipts-in-Aid of Superannuation – Share of Pension Liability recovered from the Local Bodies for Provincialized Colleges / Schools	--do--	--do--	--do--	--do--	--do--
STATIONERY & PRINTING						
C03 Miscellaneous Receipts	C035 Economic Service Receipts-Others					
	C03511 Sale of Gazette	Controller Printing & Stationery	Controller, Printing & Stationery 15 th November	--	Secretary Industries 10 th December	--do--
	C03512 Sale of other Government Publication	--do--	--do--	--	--do--	--do--
	C03513 Pakistan Law Reports	--do--	--do--	--	--do--	--do--
	03514 Civil List & Other Publications	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03515 Sale of other Forms & Registers	--do--	--do--	--	--do--	--do--
	C03516 Sale of Service Books	--do--	--do--	--	--do--	--do--
	C03517 Sale of Farms & Registers to Union Councils	--do--	--do--	--	--do--	--do--
	C03518 Sale of Other Farms	--do--	--do--	--	--do--	--do--
	C03519 Press Receipts	--do--	--do--	--	--do--	--do--
	C03520 Printing Charges for work done for Provincial Government Departments	--do--	--do--	--	--do--	--do--
	C03521 Recoveries of Overpayments	--do--	--do--	--	--do--	--do--
	C03522 Collection of Payment for Services rendered	--do--	--do--	--	--do--	--do--
	03523 Others	--do--	--do--	--	--do--	--do--
	STATIONERY					
	C03529 Sale of Plain Paper used with Stamps	DCO	Commissioner 10 th November	--	Member Board of Revenue 10 th December	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03530 Other stationery Receipts	Controller Printing & Stationery	Controller, Printing & Stationery 15 th November	--	Secretary Industries 10 th December	--do--
MISCELLANEOUS						
C03 Miscellaneous Receipts	C038 Others					
	C03801 Un-claimed Deposits	Secretary to Govt./DCO	Secretary to Government/ Commissioner 15 th November	--	Secretary to Govt./Commissioner 10 th December	--do--
	C03802 Other-Sale of Store and Materials	--do--	--do--	--	--do--	--do--
	C03803 Others-Sale of Land and Houses, etc.	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03805 Rent Rates & Taxes	DCO	--do--	--	--do--	--do--
	C03806 Citizenship, Nationalization, Passport & Copyright Fees	--do--	--do--	--	--do--	--do--
	C03829 Others-Fees, Fines & Forfeiture-	--do--	--do--	--	--do--	--do--
	C03844 Copying agency accounts	--do--	--do--	--	--do--	--do--
	C03401 Fees for Government Audit	Director Local Fund Audit	Provincial Director Local Fund Audit 15 th November	--	Finance Department 10 th December	-do-

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03831 Fees & subscription from Petition Writers & Traders in Katchary compounds	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03832 Licence Fees for the storage & sale of Petroleum	--do--	--do--	--	--do--	--do--
	C03833 Fees under the Poisons Act & Rules	--do--	--do--	--	--do--	--do--
	C03835 Arms Licence Fee	-do-	-do-	--	Home Secretary 1 st December	--do--
	C03808 Receipts under the Mines & Mineral Development (Govt. Control) Act, 1948	Deputy Director Mines & Mineral	Director Mines & Mineral 15 th November	Director General Mines & Mineral 1 st December	Secretary Mines & Mineral 10 th December	--do--
	C03815 Other Receipts- Collection charges of Sugarcane Development Cass	Cane Commissioner	Secretary Food 15 th November	--	Secretary Food 10 th December	--do--
	Others-Recoveries of over payments	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03825 Others-Collection of payment for services rendered	--do--	--do--	--	--do--	--do--
	C03845 Ferry receipts under the Ferries Act, 1978	D CO	Commissioner	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03846 Receipts from the Deposits Accountant of Chief Settlement Commissioner	Settlement Commissioner	Chief Settlement Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03870 Others	Deputy Secretary (Resources)	Deputy Secretary (Resources)	--	Finance Secretary 31 st March	--do--
CIVIL DEFENCE						
C02 Receipts From Civil Administration and Other Functions	C026 Law & Order Receipts					
	C02666 Ordinary Receipts	Director Civil Defence	Director Civil Defence 15 th November	--	Secretary Home 10 th December	-do-
	02667 Reimbursement from Federal Government	--do--	--do--	--	--do--	--do--
	C02668 Fines realization	--do--	--do--	--	--do--	--do--
	C02669 Others	--do--	--do--	--	--do--	--do--
	C02676 Sale Proceeds of unclaimed & Escheated Property	--do--	--do--	--	--do--	--do--
	C02677 Other Receipts	--do--	--do--	--	--do--	--do--
EXTRA-ORDINARY RECEIPTS						
C03 Miscellaneous Receipts	C 037 Extra-Ordinary Receipts					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03702 Extra Ordinary Receipts- Sale of Land	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	1 st January
	C03703 Sale of town sites in colonies, Sale of under-development agricultural land by auction or private treaty in colonies	--do--	--do--	--	--do--	--do--
	C03705 Sale of proprietary rights to tenants in other than colonies	--do--	--do--	--	--do--	--do--
EXTRA-ORDINARY RECEIPTS 1300 Miscellaneous Receipts (Contd.)						
	C03711 Sale of Tractors	Director, Agricultural Engineering	Director General Agricultural 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03712 Sale of Agricultural Machinery- Threshers	--do--	--do--	--	--do--	--do--
	C03713 Sale of threshers Machinery & Equipment	--do--	--do--	--	--do--	--do--
	C03720 Others--	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03721 Sale proceeds and rent of Urban Evacuee Property & Rent Mortgage money in respect of Agricultural Lands	Chief Settlement Commissioner	Chief Settlement Commissioner 15 th November	--	Member, Board Revenue of 10 th December	1 st January
	C03722 Interest deferred payments of land sold in Colonies	DCO	Commissioner 15 th November	--	-do-	-do-
	C03723 Receipts from sale of plots in Industrial Estate Multan	Director Industries	Director Industries 15 th November	--	--do--	--do--
	C03725 Others	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	-do-

APPENDIX – D

**LIST OF MAJOR, MINOR AND DETAILED OBJECTS/FUNCTIONS
(EXCLUDING DEPOSITS, ADVANCES AND REMITTANCES SECTIONS)**

WITH

**COLLECTING, DISBURSING AND CONTROLLING OFFICERS,
REGIONAL HEADS AND HEAD OF DEPARTMENTS**

Part I – Receipts

Pages

Part II – Expenditure

Pages

PART – I RECEIPT

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
DIVISIBLE POOL TAXES/FEDERAL TRANSFERS						
B01 Direct Taxes						
Direct Taxes on Income	B01108 Share of Net Proceeds assigned to Provinces	Deputy Secretary (Resources)	Deputy Secretary (Resources) 31 st March	--	Finance Secretary 30 th April	30 th April
Capital Value Tax	B01809 Capital Value Tax on Moveable Property, Share assigned to Provinces	--do--	--do--	--	--do--	--do--
B02 Indirect Taxes						
Custom Duties	B02170 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--
Sales Tax	B02303 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--
GST in CE Mode	B02367 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--
Excise Duty	B02408 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
Excuse Duty on Natural Gas	B02503 Share of Net Proceeds assigned to Provinces	--do--	--do--	--	--do--	--do--
General Sales Tax (Provincial)	B02366 Sales Tax on Services collected on behalf of provinces	--do--	--do--	--	--do--	--do--
C01 Income from Property and Enterprise	C01006 Electricity-Hydel Profit from Gazi Brotha Project	--do--	--do--	--	--do--	--do--
C03 Miscellaneous Receipts	C03904 Net Proceeds from Development Surcharge on Gas assigned to provinces	--do--	--do--	--	--do--	--do--
	C03907 Net proceeds of Royalty on Crude Oil assigned to provinces	--do--	--do--	--	--do--	--do--
	C03908 Net Proceeds of Royalty on Natural Gas assigned to provinces	--do--	--do--	--	--do--	--do--
OPIUM						
B02 Indirect Taxes	B029 Sale of Opium					
	B02902- Sale Proceeds of Medicinal Opium	Manager Opium Factory	Director General Excise 1 st December	--	Secretary Excise & Taxation 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
LAND REVENUE						
B01 Direct Taxes	B01173 Tax on Agricultural Income in the Punjab	Deputy District Officer (Revenue)	Commissioner 10 th November	--	Member, Board of Revenue 10 th December	1 st January
	B014 Land Revenue					
	B01401 Ordinary Collection	District Officer, (Revenue)	Commissioner 1 st December	--	Member, Board of Revenue 10 th December	--do--
	B01402 Development Cess	--do--	--do--	--	--do--	--do--
	B01403 Malkana	--do--	--do--	--	--do--	--do--
	B01404 Sale of Government Estates	--do--	--do--	--	--do--	--do--
	B01405 Sale of Waste land	--do--	--do--	--	--do--	--do--
	B01406 Fines and Forfeitures.	--do--	--do--	--	--do--	--do--
	B01407 Rent of Agriculture land for a Single year of harvest or for a fixed number of years	--do--	--do--	--	--do--	--do--
	B01408 Rents from Shops and Other Sites Nazul Building and Land	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B01409 Others Elsewhere not Classified	--do--	--do--	--	--do--	--do--
	B01410 Recovery from Pakistan Atomic Energy Commission on account of Resettlement of Displaced Persons.	--do--	Commissioner 1 st December	--	--do--	--do--
	B01411 Recovery on account of Survey & Settlement Charges	--do--	Commissioner 1 st December	--	--do--	--do--
	B01412 Recovery for Maintenance of Boundaries & Pillars	--do--	--do--	--	--do--	--do--
	B01413 Fees for Consolidation of Holdings	--do--	Director Land Records 1 st December	--	-do-	-do-
	B01414 Trini Grazing Dues.	--do--	Commissioner 1 st December	--	--do--	--do--
	B01415 Collection Fee on the dues recovered as Arrears of Land Revenue through Revenue Agencies	--do--	--do--	--	--do--	--do--
	B01416 Revenue Talbana.	--do--	--do--	--	--do--	--do--
	B01417 Mutation Fee.	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B01418 Copying & Inspection Fees of Patwari Records.	--do--	--do--	--	--do--	--do--
	B01419 Copying fees for the preparation of produce statements and 5 yearly abstracts of yield	--do--	--do--	--	--do--	--do--
	B01420 Examination of fees of Naib Tehslidar and Patwaries	--do--	--do--	--	--do--	--do--
	B01421 Recoveries of Overpayment	--do--	--do--	--	--do--	--do--
	B01422 Collection of Payments for Services rendered	--do--	--do--	--	--do--	--do--
	B01423 Portion of Land Revenue Transferred to Irrigation	--do--	--do--	--	--do--	--do--
	B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	--do--	--do--	--	--do--	--do--
	B01425 Land Revenue Others	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
Provincial Excise						
B02 Indirect Taxes	B026 Provincial Excise					
	B02601 Malt Liquors- Duty on Bear manufactured in Pakistan.	Excise & Taxation Officer	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	1 st January
	B02602 Foreign Liquors- Duty on Spirits manufactured in Pakistan & classed as Foreign Spirit.	--do--	--do--	--do--	--do--	--do--
	B02603 Licence Fees or the generally sale of foreign liquor whether imported or manufactured in Pakistan.	--do--	--do--	--do--	--do--	--do--
	B02610 Others	--do--	--do--	--do--	--do--	--do--
	B02611 Licence Fees for Commercial Spirits	--do--	--do--	--do--	--do--	--do--
	B02612 Licence Fee for Denatured Spirits.	--do--	--do--	--do--	--do--	--do--
	B02613 Permit fees for Denatured Spirits	--do--	--do--	--do--	--do--	--do--
	B02619 Others	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B02620 Medicinal & Toilet preparations containing Alcohol	--do--	--do--	--do--	--do--	--do--
	B02621 Duty on spirit used in the manufacture of medicine and on rectified spirits & absolute Alcohol used for Medicine purposes	--do--	--do--	--do--	--do--	--do--
	B02622 Receipts from Distilleries	--do--	--do--	--do--	--do--	--do--
	B02623 Collection payments for Service rendered	--do--	--do--	--do--	--do--	--do--
	B02624 Sale proceeds of Opium Tablets	--do--	--do--	--do--	--do--	--do--
	B02625 Fines, Confiscation & Miscellaneous	--do--	--do--	--do--	--do--	--do--
	B02628 Others	--do--	--do--	--do--	--do--	--do--
Stamps						
B02 Indirect taxes	B027 Stamp Duties.					
Non-Judicial	B02701 Sale of Stamps	District Officer (Revenue)	Commissioner 1 st December	--	Member, BOR 10 th December	1 st January
	B02702 On Bill of exchange, cheques & other commercial	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	documents					
	B02703 Receipt on account of Stamp Duties levied under Supplementary Tax Ordinance, 1957	--do--	--do--	--	--do--	--do--
	B02704 Other Non-Judicial Sale and General Stamps	--do--	--do--	--	--do--	--do--
	B02705 Duty recovered under Rule 10 & 11 of Pakistan Stamps Rules, 1925.	--do--	--do--	--	--do--	--do--
	B02706 Duty on Document voluntarily brought for Adjudication Section 31, Act 11 of 1899	--do--	--do--	--	--do--	--do--
	B02707 Duty on Other Impressing Documents	--do--	--do--	--	--do--	--do--
	B02708 Fines and Penalties.	--do--	--do--	--	--do--	--do--
	B02709 Consular Fees	--do--	--do--	--	--do--	--do--
	B02710 On Transfer of Property Rights	--do--	--do--	--	--do--	--do--
	B02711 On declaration of News papers	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	/periodicals and Printing Press					
	B02712 Sale of Property Transactions	--do--	--do--	--	--do--	--do--
	B02713 Duty levied on un-stamped or insufficiently stamped documents under chapter IV of Act II of 1899	--do--	--do--	--	--do--	--do--
	B02714 Non-Judicial-Recoveries from Government Departments for Stamps Supplies	--do--	--do--	--	--do--	--do--
	B02715 Non-Judicial-Duty on Air Tickets	--do--	--do--	--	--do--	--do--
	B02716 Non-Judicial- Duty on Bills issued by Luxury Hotels & Restaurants	--do--	--do--	--	--do--	--do--
	B02717 Duty on Bill of Entry	--do--	--do--	--	--do--	--do--
	B02718 Duty on Letter of Credit	--do--	--do--	--	--do--	--do--
	B02719 Stamp Duty on Receipts issued by Couriers	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B02730 Other	--do--	--do--	--	--do--	--do--
Judicial	B02731 Sale of Stamps	--do--	--do--	--	--do--	--do--
	B02732 Court Fees	--do--	--do--	--	--do--	--do--
	B02733 Record Room Receipts	--do--	--do--	--	--do--	--do--
	B02734 Court Fees realized in Stamps	--do--	--do--	--	--do--	--do--
	B02735 Fines and Penalties	--do--	--do--	--	--do--	--do--
REGISTRATION						
B01 Direct Taxes	B013 Transfer of Property Tax					
	B01311 Fees for Registering Documents.	Registrar	Commissioner 1 st December	--	Member, Board of Revenue 10 th December	-do-
	B01312 Copying Registered Documents.	--do--	--do--	--	--do--	--do--
	B01320 Others	--do--	--do--	--	--do--	--do--
RECEIPTS UNDER MOTOR VEHICLES ACT						
B02 Indirect Taxes	B028 Motor Vehicles					
	B02801 Fee for Registration	Excise & Taxation Officer	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B02802 Fee for Miscellaneous Receipts	--do--	--do--	--do--	--do--	--do--
	B02803 Receipts under Provincial Motor Vehicles Taxation Act.	--do--	--do--	--do--	--do--	--do--
	B02804 Receipts form Bus & Truck Services	--do--	--do--	--do--	--do--	--do--
	B02805 Tax on Luxury Vehicles levied under Finance Act 1997	--do--	--do--	--do--	--do--	--do--
	B02806 Taxes on Vehicles other than under Motor Vehicles Act	--do--	--do--	--do--	--do--	--do--
	B02811 Other Receipts on Account of Motor Vehicles Fitness Certificates	Secretary R.T.A.	Commissioner 15 th November	Chairman Provincial Transport Authority 1 st December	Secretary Transport 10 th December	--do--
	B02812 Other Receipts on account of Motor Vehicles Route Permit Fees	Secretary R.T.A.	Commissioner 10 st November	--do--	--do--	--do--
OTHER TAXES AND DUTIES						
B01 Direct Taxes	B013 Urban Immoveable					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	Property Tax					
	B01301 Ordinary Collection	Excise & Taxation Officer	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	1 st January
	B01302 Share of Net Proceeds Assigned to District & TMAs	--do--	--do--	--do--	--do--	--do--
	B01303 Tax on Luxury Houses	--do--	--do--	--do--	--do--	--do--
	B01310 Other Collection	--do--	--do--	--do--	--do--	--do--
Other Direct Taxes (Capital Gains)	B01903 Capital Gain Tax-Ordinary Collection	--do--	--do--	--do--	--do--	--do--
	B01904 Capital Gain Tax-Other Collection	--do--	--do--	--do--	--do--	--do--
B016 Tax on Profession, Trade & Callings	B01601 Ordinary Collection	Excise & Taxation Officer	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	1 st January
B03 Other Indirect Taxes	B030 Other Indirect Taxes					
Entertainment Tax	B03001 Duty recovered by Sale of Stamps	--do--	--do--	--do--	--do--	--do--
	B03002 Duty recovered otherwise than by Sale of Stamps	--do--	--do--	--do--	--do--	--do--
	B03003 Fines & Penalties	--do--	--do--	--do--	--do--	--do--
	B03004 Tax on Cinemas	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B03020 Others	--do--	--do--	--do--	--do--	--do--
Cess all Types	B03021 Education Cess	--do--	--do--	--do--	--do--	--do--
	B03024 Development Cess on Hotels	--do--	--do--	--do--	--do--	--do--
Electricity	B03031 Fees Payable under the Electricity Rules	Electric Inspector	Chief Engineer (Power) 15 th November	--	Secretary Irrigation & Power 10 th December	--do--
	B03033 Fees payable for the Grant of certificates of competency to supervisors & Licences to Electrical Contractors	--do--	--do--	--	--do--	--do--
	B03034 Electricity Duty Current Receipts (WAPDA)	--do--	--do--	--	--do--	--do--
	B03035 Miscellaneous Receipts & Fees	--do--	--do--	--	--do--	--do--
	B03051 Paddy Husking Tax	Excise & Taxation Officer	Director Excise 15 th November	Director General Excise 1 st December	Secretary Excise & Taxation 10 th December	--do--
	B03052 Receipts from the Sale of Tobacco Dealer's Licence Forms	--do--	--do--	--do--	--do--	--do--
	B03053 Fees for registration of Real Estate Agent	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	B03054 Fines and Penalties	--do--	--do--	--do--	--do--	--do--
	B03055 Cotton Fee	-do-	-do-	--do--	-do-	-do-
	B03073 Others- (NES)	--do--	--do--	--do--	--do--	--do--
FORESTS						
C03 Miscellaneous receipts	C033 Economic Services Receipts-Forests					
	C03301 Timber and other Produce removed from the Forests by Government Agencies-Timber	Divisional Forest Officers	Conservator of Forest 15 th November	Chief Conservator of Forest 1 st December	Secretary, Forest wildlife & Fisheries 10 th December	--do--
	C03302 Timber and other Produce removed from the Forests by Government Agencies-Firewood & Charcoal	--do--	--do--	--do--	--do--	--do--
	C03303 Timber and other Produce removed from the Forests by Government Agencies- Brush Wood Chips & Stumps.	--do--	--do--	--do--	--do--	--do--
	C03304 Timber & Other Produce removed from the Forest by	-do-	-do-	--do--	-do-	-do-

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	Government-Rosin					
	C03305 Timber & other Produce removed from the Forest by Government-Planting Stumps, Seeds, Mazri, Palm, Grass, other than Fodder etc.	--do--	--do--	--do--	--do--	--do--
	C03306 Timber & other Produce removed from the Forest by Government-Sericulture Receipts	Assistant/Dy. Director (Seri) Entomologists, Sericulture Development, Officers	Deputy Director Sericulture 15 th November	Chief Conservator of Forest 1 st December	Secretary Forest, Wildlife & Fisheries 10 th December	--do--
	C03307 Timber & other Produce removed from Forests by Consumers or Purchasers-Timber	--do--	--do--	--do--	--do--	--do--
	C03308 Timber & other Produce removed from the Forest by Consumer or Purchasers- Fire wood & Charcoal	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03309 Timber & other Produce removed from the Forest by Consumer or Purchasers- Brushwood Chips & Stumps	--do--	--do--	--do--	--do--	--do--
	C03310 Timber & other Produce removed from the Forest by Consumer or Purchasers-Grazing & Fodder Grass	--do--	--do--	--do--	--do--	--do--
	C03311 Timber & other Produce removed from the Forest by Consumer or Purchasers-Honey, Herbs & Medicinal Plants	--do--	--do--	--do--	--do--	--do--
	C03312 Timber & other Produce removed from the Forest by Consumer or Purchasers- Plants, Stumps, Seeds, Mazri, Palm, Grass other than Fodder	--do--	--do--	--do--	--do--	--do--
	C03313 Drift & Waif Wood & confiscated Forest Produce-Driftwood	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03314 Drift & Waif Wood & Confiscated Forest Produce	--do--	--do--	--do--	--do--	--do--
	C03315 Revenue from Forests not managed by Government	--do--	--do--	--do--	--do--	--do--
	C03317 Jallo Rosin Factory- Sale of Rosin.	Manager Jallo Rosin Factory	Chief Conservator Forest 15 th November	--do--	--do--	--do--
	C03318 Jallo Rosin Factory- Sale of Turpentine.	--do--	--do--	--do--	--do--	--do--
	C03319 Jallo Rosin Factory- Sale of Store	--do--	--do--	--do--	--do--	--do--
	C03320 Jallo Rosin Factory- Other Factory Receipts	--do--	--do--	--do--	--do--	--do--
	C03321 Fines & Forfeitures (except fines by Courts)	Divisional Forest Officers	Conservator of Forests 15 th November	--do--	--do--	--do--
	C03322 Compensation under Forest Act including Fines by Courts	--do--	--do--	--do--	--do--	--do--
	C03323 Lease Rent from Temporary Cultivation	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03325 Recovery of Water Rate	--do--	--do--	--do--	--do--	--do--
	C03326 Rent of Buildings, Shops & Lands & Watermills	--do--	--do--	--do--	--do--	--do--
	C03327 Receipts under wild birds & wild animal Protection Act	--do--	--do--	--do--	--do--	--do--
	C03328 Recoveries of Overpayments	--do--	--do--	--do--	--do--	--do--
	C03329 Collection of Payments for Services rendered	--do--	--do--	--do--	--do--	--do--
	C03330 Receipts on account of Tree Cess	--do--	--do--	--do--	--do--	--do--
	C03370 Other Receipts	--do--	--do--	--do--	--do--	--do--
IRRIGATION						
03 Miscellaneous Receipts	C034 Economic Service Receipts- Cooperation, Irrigation & Embankment- Drainage – Works.					
	C03431 Direct Receipts on account of Water Rate	District Officer (Revenue)	Commissioner 15 th November	--	Secretary Irrigation & Power 10 th December	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03432 Direct Receipts on account of Sale Water	--do--	--do--	--	--do--	--do--
	C03433 Recoveries of Expenditure	Executive Engineer	Superintending Engineer 10 th November	Chief Engineer 1 st December	--do--	--do--
	C03434 Other	--do--	--do--	--do--	--do--	--do--
	C03435 Toll on Barrages	--do--	--do--	--do--	--do--	--do--
	C03461 Direct Receipts on account of Sale of Water	-do-	-do--	-do-	-do-	-do-
	C03462 Hill Torrents	-do-	-do--	-do-	-do-	-do-
	C03463 Recoveries of Expenditure	--do--	--do--	--do--	--do--	--do--
	C03464 Collection of payments for Services rendered	--do--	--do--	--do--	--do--	--do--
	C03465 Others	-do-	-do--	-do-	-do-	-do-
ADMINISTRATION OF JUSTICE						
	C026 Law & Order Receipts					
	C02601 Sale proceeds of un-claimed and Escheated Property	District Officer (Revenue) and Courts concerned	District and Session Judges & Commissioner 15 th November	--	Chief Justice High Court, Member Board of Revenue 10 th December	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02602 Courts fees realised in Cash	-do-	District & Session Judges 15 th November	--	--do--	--do--
	C02607 Receipts of the Official Assignee	Administrator General	Administrator General 15 th November	--	Secretary Law 10 th December	--do--
	C02608 Commission on sale proceeds of attached property	District Officer (Revenue)	District & Session Judges 15 th November	--	Chief Justice Lahore High Court 10 th December	--do--
	C02609 Receipts of the Official Record Room	--do--	--do--	--	--do--	--do--
	C02610 Justice recoveries of over payments	District Officer (Revenue)	District and Sessions Judge 15 th November	--	--do--	--do--
	C02611 Collection of the Payments	--do--	--do--	--	--do--	--do--
	C02612 Collection of Payments for Service rendered	Registrar, Lahore High Court	Registrar, Lahore High Court 15 th November	--	--do--	--do--
	C02613 Other receipts	All DDOs	District & Session Judge 15 th December	--	--do--	--do--
JAILS AND CONVICT SETTLEMENT						
C02 Receipts From Civil Administration and Other Functions	C026 Law and Order Receipts.					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02656 Sale Proceeds of Articles Manufactured in Jail	Superintendent Jail	Inspector General of Prisons 15 th November	--	Secretary Home 10 th December	1 st January
	C02657 Value of Supply made by Factory Department to Maintenance Department in Jail	--do--	--do--	--	--do--	--do--
	C02658 Income from Hired convicts	--do--	--do--	--	--do--	--do--
	C02659 Recoveries of Overpayment	--do--	--do--	--	--do--	--do--
	C02660 Collection of Payments for services rendered	--do--	--do--	--	--do--	--do--
	C02661 Others	--do--	--do--	--	--do--	--do--
POLICE						
C02 Receipts From Civil Administration and Other Functions	026 Law and Order Receipts.					
	C02631 Police Supplied to Railway	Superintendent of Police	Inspector General of Police 15 th November	--	Inspector General of Police 1 st December	--do--
	C02632 Police Supplied to Federal Government	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02633 Police supplied to Municipalities & Cantonments	--do--	--do--	--	--do--	--do--
	C02634 Police Supplied To Public Departments, Private Companies & Persons	--do--	--do--	--	--do--	--do--
	C02636 Fees, Fines & Forfeitures	--do--	--do--	--	--do--	--do--
	C02637 Motor Driving Licenses	--do--	--do--	--	--do--	--do--
	C02638 Traffic Fines	--do--	--do--	--	--do--	--do--
	C02639 Police land Receipts	--do--	--do--	--	--do--	--do--
	C02640 Recoveries of Overpayments	--do--	--do--	--	--do--	--do--
	C02641 Collection of Payments for Services Rendered	--do--	--do--	--	--do--	--do--
	C02642 Other	--do--	--do--	--	--do--	--do--
EDUCATION						
C02 Receipts From Civil Administration and Other Functions	C028 Receipts from Social Service					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02801 University-Fees Government Arts Colleges	Principals	Director of Education 15 th November	Director Public Instructions 1 st December	Secretary Higher Education 10 th December	1 st January
	C02802 University-Fees Government Professional College	--do--	--do--	--do--	--do--	--do--
	C02803 Secondary-Fees Government Schools	Principals/ Headmasters/ Headmistresses	--do--	--do--	--do--	--do--
	C02812 General Hostel Fee	--do--	--do--	--do--	--do--	--do--
	C02813 General-Admission Fees	--do--	--do--	--do--	--do--	--do--
	C02814 General-Recoveries of Overpayment	Principals/ Headmasters/ Headmistresses	EDO/Director of Education 1 st November	DPI (C)/DPI (E)/DPI (S) 1 st December	Secretary Higher/School Education 10 th December	--do--
	C02815 General-Collection of Payment for Services Rendered	--do--	--do--	--	--do--	--do--
	C02818 Others	--do--	--do--	--	--do--	--do--
HEALTH						
C02 Receipts From Civil Administration and Other Functions	C028 Receipts from Social Service					
	C02851 Health- Medical Colleges	Principals	Secretary Health 15 th November	--	Secretary Health 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02852 Health- Dental College	--do--	--do--	--	--do--	--do--
	C02853 Health Schools	--do--	Director General Health Services 15 th November	--	--do--	--do--
	C02854 Health-Medical Schools	--do--	--do--	--	--do--	--do--
	C02855 Health-Sale of Outdoor Tickets	Medical Superintendent & District Officer (Health)	EDO/ Director General Health Services 15 th November	--	--do--	--do--
	C02856 Recoveries of Diet Charges	--do--	--do--	--	--do--	--do--
	C02857 Health- Room Rent	--do--	--do--	--	--do--	--do--
	C02858 Health-Government share of Fees realized by Doctors from patients	--do--	--do--	--	--do--	--do--
	C02859 Health-Mental Hospital Receipts	--do--	--do--	--	--do--	--do--
	C02860 Sale of Medicines & Vaccines	District Officer (Health)	--do--	--	--do--	--do--
	C02861 Health- Contributions from Local Bodies on account of Salaries of District Medical Officers	Director General Health Services	Director General Health Services 15 th November	--	Secretary Health 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02862 Health-Contributions from Local bodies for the maintenance of Health Centres	--do--	--do--	--	--do--	--do--
	C02863 Health-Contributions by the Federal Government for Fatima Jinnah Medical College for Women & its Allied Hospitals	Principal F.J.M.C./Sir Ganga Ram Hospital	Secretary Health 15 th November	--	--do--	--do--
	C02864 Health-Contributions by the Federal Government of reservation of beds in TB Sanatorium Samli	Medical Superintendent T.B. Sanatorium	Director General Health Services 15 th November	--	--do--	--do--
	C02865 Health-Other Contributions	Director General Health	--do--	--	--do--	--do--
	C02866 Health-Recoveries of Overpayments	All Collecting Officers of Health Department.	EDO/Director General Health 15 th November	--	--do--	--do--
	C02867 Health-Collection of Payment for Services rendered	All Collecting Officers of Health Department.	EDO/Director General Health 15 th November	--	--do--	--do--
	C02868 Health-Fees for Chemical Examination	Chemical Examiner	Director General Health 15 th November	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02869 Health-Fees for Medical Examination	Medical Superintendent	EDO/Director Health 15 th November	--	--do--	--do--
	C02870 Health- Fee realized on account of Registration of Private Clinics, Laboratories & X-Ray Clinics	Director General Health Services	Secretary Health 15 th November	--	--do--	--do--
	C02871 Health-Other Receipts	All Collecting Officers of Health Department	EDO/Director General Health 15 th November	--	--do--	--do--
	C02872 Fees realized on account of Birth & Death Certificates	District Officer (Health)	EDO (Health) 15 th November	Director General Health Services 1 st December	--do--	--do--
	C02873 Fees realized on account of Anti-Rabic treatment	Medical Superintendent District Officer (Health)	Director General Health 15 th November	--do--	--do--	--do--
	C02874 Income from Endowments	--do--	Director General Health Services 15 th November	--do--	--do--	--do--
	C02875 Health-Hospital Receipts	--do--	Director General Health Services 15 th November	--do--	--do--	--do--
PUBLIC HEALTH						
C02 Receipts from Civil Administration & other functions	C027 Community Services Receipts					
	C02724 Recovery of Overpayments	Executive Engineer	Superintending Engineer 15 th November	Chief Engineer 1 st December	Secretary HUD&PHED 10 th December	1 st January

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02725 Collection of payment for services rendered	--do--	--do--	--do--	--do--	--do--
	C02726 Others-Recovery of Departmental Charges form other Government Departments & Local Bodies	--do--	--do--	--do--	--do--	--do--
	C02726-02 Miscellaneous Receipts	--do--	--do--	--do--	--do--	--do--
AGRICULTURE						
C03 Miscellaneous Receipts	C031 Economic Service Receipts Food & Agriculture					
	C03117 Receipts from Experimental Farms	Deputy Director/ Extra Assistant Director	Director 15 th November	Director General 1 st December	Secretary Agriculture 10 th December	1 st January
	C03118 Receipts from Seed Farms	--do--	--do--	--do--	--do--	--do--
	C03119 Receipts from District Forms	--do--	--do--	--do--	--do--	--do--
	C03120 Receipts from Agricultural Engineering / Machinery Maintenance Farms	Agriculture Engineer	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03121 Receipts from Boring Operations	Agriculture Engineer	--do--	--do--	--do--	--do--
	C03122 Receipts from Research Operations	Horticulturist Agronomist	--do--	--do--	--do--	--do--
	C03123 Receipts from Plant Protection Operation	Deputy Director	--do--	--do--	--do--	--do--
	C03124 Receipts from Soil Conservation and Operation	Agriculture Engineer	Director Agriculture Engineer 15 th November	--do--	--do--	--do--
	C03126 Fees other than Cotton Fee under Cotton Control Ordinance	Extra Assistant Director	Director Agriculture 15 th November	--do--	--do--	--do--
	C03127 Agriculture College & School Receipts	Principal	Director General 15 th November	--do--	--do--	--do--
	03128 Grants by the Agricultural Research Council & the Central Cotton Committee	Secretary Agriculture	Secretary Agriculture	--do--	--do--	--do--
	C03129 Receipts from Karkhana Alate-Zarae,	Project Director	Director General 15 th November	--do--	--do--	--do--
	C03130 Agricultural Receipts from Government Gardens	Superintendent Gardens, Lahore	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03131 Receipts from Station Gardens	District Officer (Agriculture)	Commissioner 15 th November	--do--	--do--	--do--
	C03132 Agriculture-Receipt of arrears from Ex-Commission Agents on account of Sale of Cotton seeds & Fertilizer	Director Agriculture	Director General 15 th November	--do--	--do--	--do--
	C03133 Agriculture Receipt from on Farm Management Project	Deputy Director	--do--	--	--do--	--do--
	C03134 Agriculture Recoveries of Overpayments	All DDOs	--do--	--	--do--	--do--
	C03135 Collection of Payments for Services Rendered	--do--	--do--	--	--do--	--do--
	C03136 Agriculture Others	--do--	--do--	--	--do--	--do--
	C03137 Hire Charges of Tractors, Laser Land Levelling Equipment	District Officer (Agriculture)/ Deputy Director	--do--	--	--do--	--do--
	C03199 Others	--do--	--do--	--	--do--	--do--
FISHERIES						
C03 Miscellaneous Receipts	C032 Economic Services Receipts & Animal					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03201 Ordinary Receipts	Director /Deputy/ Assistant Director, Fisheries Training Centre Lahore	Deputy Director Fisheries 15 th November	Director General Fisheries 1 st December	Secretary Forest, Wildlife & Fisheries 10 th December	--do--
	C03203 Recoveries of Overpayments	All DDOs	Deputy Director Fisheries 15 th November	--do--	-do-	--do--
	C03204 Collection of Payment for Services Rendered	--do--	--do--	--do--	--do--	--do--
	C03205 Others	--do--	--do--	--do--	--do--	--do--
VETERINARY						
C03 Miscellaneous Receipts	C032 Economic Services Receipts & Animal					
	C03221 Veterinary College & School Fees	Principal	Director General 15 th November	--	Secretary Livestock 10 th December	--do--
	C03222 Grants made by the Agriculture Research Council	Director General	Director General 15 th November	--	--do--	--do--
	C03223 Receipts from the livestock Farms	Director livestock Farms	Director General 15 th November	--	--do--	--do--
	C03224 Receipts from Boiler Farms	Director Poultry Development	--do--	--	--do--	--do--
	C03225 Receipts from Research Institute	Director Veterinary Research Institute, Lahore	Director General 15 th December	--	Secretary Livestock 10 th December	-do-

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03226 Receipts from transferred Agricultural Farms	Director livestock Farms	--do--	--	--do--	--do--
	C03227 Insemination Fee	Director Livestock Production & Extension Artificial Insemination	--do--	--	--do--	--do--
	C03228 Receipts from Biological Sections	--do--	--do--	--	--do--	--do--
	C03229 Recoveries of Overpayments	All DDOs	--do--	--	--do--	--do--
	C03230 Collection of Payments for Services Rendered	--do--	--do--	--	--do--	--do--
	C03231 Others	--do--	--do--	--	--do--	--do--
CO-OPERATION						
C 03 Miscellaneous Receipts	C034 Economic Services Receipts, Cooperation, Irrigation and Embankment – Drainage Works					
	C03401 Audit Fees	Registrar Cooperatives	Registrar Cooperatives 15 th November	--	Secretary Cooperatives 10 st December	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03402 Income from Pak-German Demonstration Farm	Project Director	--do--	--	--do--	--do--
	C03403 Recoveries from Provincial Governments on account of training in Cooperative Training Institutes	Principal, Co-operative Training Institute	--do--	Registrar Co-operative Societies 1 st December	Secretary Co-operatives 10 th December	--do--
	C03404 Recoveries of Overpayments	All DDOs	--do--	--do--	--do--	--do--
	C03405 Collection of Payments for services Rendered	--do--	--do--	--do--	--do--	--do--
	C03406 Others	Circle Registrar Co-operatives	--do--	--do--	--do--	-do-
Industries						
C03 Miscellaneous Receipts	C035 Economic Services Receipts – Others					
	C03541 Industries Ordinary Collection	Industrial Development Officers	Director Industries 15 th November	Director Industries 1 st December	Secretary Industries 10 th December	--do--
	C03542 Cottage Industries	Deputy Director Industries	--do--	--do--	--do--	--do--
	C03544 Fees of Inspection of Boilers	Chief Inspector of Boilers/Inspector of Boilers	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03545 Fees under Partnership Act, 1932	All Deputy Directors	--do--	--do--	--do--	--do--
	C03546 Recoveries of Over Payments	Director of Industries & all Deputy Director	--do--	--do--	--do--	--do--
	C03947 Collection of Payment for Services Rendered	All Deputy Directors	--do--	--do--	--do--	--do--
	C03548 Metal Research and Development Centres	Director Industries	--do--	--do--	--do--	--do--
	C03549 Others	Director /All Deputy Directors Industries	--do--	--do--	--do--	--do--
	C0350A Technical Education & Vocational Training Authority	General Manager TEVTA	Secretary TEVTA 15 th November	--	Secretary TEVTA 15 th December	--do--
MISCELLANEOUS DEPARTMENT						
C02 Receipts From Civil Administration and Other Functions	C021 General Administration Receipts	Organs of State				
	C02101 Examination Fee realized by Public Service Commission	Secretary, Public Service Commission	Chief Secretary 15 th November	--	Chief Secretary 10 th December	--do--
	C02103 Organs of State-Recoveries of Overpayments	All DDOs	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02104 Organs of State-Collection of Payments for Services Rendered	All DDOs	--do--	--	--do--	--do--
	C02304 Receipts under the Companies Ordinance, 1984	Director Industries	Director Industries 15 th November	--	Secretary Industries 10 th December	--do--
	C02306 Economic Regulation Receipts under the Weight & Measures & Trade Employees Act	Deputy/Joint Director	Director/Labour Welfare 15 th November	--	Secretary Labour 10 th December	--do--
	C02817 Receipts from Museums	Commissioner Bahawalpur	Secretary, Information Culture 15 th November	--	Secretary, Information Culture 10 th December	--do--
	C02905 Receipts under West Pakistan Shops & Establishments Ordinance, 1969	Deputy/Joint Director Labour Welfare	Director Labour Welfare 10 th December	--	Secretary Labour 10 th December	--do--
	C02951 Receipts under the Wild Birds & Wild Animal Protection Act	Deputy Game Warden	Director General Wildlife 1 st December	--	Secretary, Forestry, Wildlife & Fisheries 10 th December	--do--
03 Miscellaneous Receipts						
	C03838 Fees for the Compulsory Screening of Films (in Punjab)	Director Public Relations	Director General Public Relations 15 th November	--	Secretary Information Culture 10 th December	-do-

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03823 Recoveries from Federal Government on account of compulsory film screening scheme	--do--	--do--	--	--do--	--do--
	C03818 Fees for Registration of Societies under the Registration Act	Director Industries	Director Industries 15 th November	--	Secretary Industries 1 st December	--do--
	C03125 Zoological Gardens, Bahawalpur	Deputy Director Wildlife	Director General Wildlife 15 th November	-	Secretary Forestry Wildlife & Fisheries 10 th December	--do--
CIVIL WORKS	C27 Community Services Receipts.					
C02 Receipts From Civil Administration and Other Functions	C027 Community Services Receipts	BUILDINGS				
	C02701 Building Rent.	Executive Engineer /Estate Officer	Superintending Engineer 15 th November	Chief Engineer 1 st December	Secretary C&W 10 th December	--do--
	C02702 Receipts from Workshops & Rent of Equipment	Executive Engineer	--do--	--do--	--do--	--do--
	C02703 Recoveries of Expenditure	--do--	--do--	--do--	--do--	--do--
	C02704 Recoveries of Overpayments	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02705 Collection of Payment for Services Rendered	--do--	--do--	--do--	--do--	--do--
	02706 Others	--do--	--do--	--do--	--do--	--do--
COMMUNICATIONS						
	C02711 Building Rent	Executive Engineer	Superintending Engineer 15 th November	Chief Engineer 1 st December	Secretary C & W 10 th December	-do-
	C02712 Tolls on Roads & Bridges	-do-	-do-	-do-	-do-	-do-
	C02713 Recoveries of Expenditure	--do--	--do--	--do--	--do--	--do--
	C02714 Recoveries of Overpayments	--do--	--do--	--do--	--do--	--do--
	C02715 Collection of Payment for Services Rendered	--do--	--do--	--do--	--do--	--do--
	C02716 Others	--do--	--do--	--do--	--do--	--do--
	C02717 Fees for Right of Way for laying cables along Provincial Roads	--do--	--do--	--do--	--do--	--do--
	C02718 Taxes on Roads & Bridges	--do--	--do--	--do--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C02719 Receipts from Workshops	--do--	--do--	--do--	--do--	--do--
HOUSING & PHYSICAL PLANNING DEPARTMENT						
C02 Receipts From Civil Administration and Other Functions	C029 Social Services Miscellaneous					
	C02931 Sale of Plots	Secretary District Housing Committee	Director PHATA 15 th November	Director General PHATA 1 st December	Secretary HUD & PHED 10 th December	--do--
	C02932 Sale of Buildings	--do--	--do--	--do--	--do--	--do--
	C02933 Income from Satellite Town Scheme	--do--	--do--	--do--	--do--	--do--
	C02934 Recoveries of Overpayments	--do--	--do--	--do--	--do--	--do--
	C02935 Collecting of payment for Services rendered	--do--	--do--	--do--	--do--	--do--
	C02950 Others	--do--	--do--	--do--	--do--	--do--
RECEIPTS-IN-AID OF SUPERANNUATION						
C02 Receipts From Civil Administration and	C022 General Administration					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
Other Functions	Receipts-Fiscal Administrations					
	C02241 Contribution of Pension & Gratuity	Accountant General	Accountant General 15 th November	--	Finance Secretary 10 th December	1 st January
	C02243 Others	--do--	--do--	--do--	--do--	--do--
	C02244 Receipts-in-Aid of Superannuation – Share of Pension Liability recovered from the Local Bodies for Provincialized Colleges / Schools	--do--	--do--	--do--	--do--	--do--
STATIONERY & PRINTING						
C03 Miscellaneous Receipts	C035 Economic Service Receipts-Others					
	C03511 Sale of Gazette	Controller Printing & Stationery	Controller, Printing & Stationery 15 th November	--	Secretary Industries 10 th December	--do--
	C03512 Sale of other Government Publication	--do--	--do--	--	--do--	--do--
	C03513 Pakistan Law Reports	--do--	--do--	--	--do--	--do--
	03514 Civil List & Other Publications	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03515 Sale of other Forms & Registers	--do--	--do--	--	--do--	--do--
	C03516 Sale of Service Books	--do--	--do--	--	--do--	--do--
	C03517 Sale of Farms & Registers to Union Councils	--do--	--do--	--	--do--	--do--
	C03518 Sale of Other Farms	--do--	--do--	--	--do--	--do--
	C03519 Press Receipts	--do--	--do--	--	--do--	--do--
	C03520 Printing Charges for work done for Provincial Government Departments	--do--	--do--	--	--do--	--do--
	C03521 Recoveries of Overpayments	--do--	--do--	--	--do--	--do--
	C03522 Collection of Payment for Services rendered	--do--	--do--	--	--do--	--do--
	03523 Others	--do--	--do--	--	--do--	--do--
	STATIONERY					
	C03529 Sale of Plain Paper used with Stamps	DCO	Commissioner 10 th November	--	Member Board of Revenue 10 th December	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03530 Other stationery Receipts	Controller Printing & Stationery	Controller, Printing & Stationery 15 th November	--	Secretary Industries 10 th December	--do--
MISCELLANEOUS						
C03 Miscellaneous Receipts	C038 Others					
	C03801 Un-claimed Deposits	Secretary to Govt./DCO	Secretary to Government/ Commissioner 15 th November	--	Secretary to Govt./Commissioner 10 th December	--do--
	C03802 Other-Sale of Store and Materials	--do--	--do--	--	--do--	--do--
	C03803 Others-Sale of Land and Houses, etc.	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03805 Rent Rates & Taxes	DCO	--do--	--	--do--	--do--
	C03806 Citizenship, Nationalization, Passport & Copyright Fees	--do--	--do--	--	--do--	--do--
	C03829 Others-Fees, Fines & Forfeiture-	--do--	--do--	--	--do--	--do--
	C03844 Copying agency accounts	--do--	--do--	--	--do--	--do--
	C03401 Fees for Government Audit	Director Local Fund Audit	Provincial Director Local Fund Audit 15 th November	--	Finance Department 10 th December	-do-

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03831 Fees & subscription from Petition Writers & Traders in Katchary compounds	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03832 Licence Fees for the storage & sale of Petroleum	--do--	--do--	--	--do--	--do--
	C03833 Fees under the Poisons Act & Rules	--do--	--do--	--	--do--	--do--
	C03835 Arms Licence Fee	-do-	-do-	--	Home Secretary 1 st December	--do--
	C03808 Receipts under the Mines & Mineral Development (Govt. Control) Act, 1948	Deputy Director Mines & Mineral	Director Mines & Mineral 15 th November	Director General Mines & Mineral 1 st December	Secretary Mines & Mineral 10 th December	--do--
	C03815 Other Receipts- Collection charges of Sugarcane Development Cass	Cane Commissioner	Secretary Food 15 th November	--	Secretary Food 10 th December	--do--
	Others-Recoveries of over payments	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03825 Others-Collection of payment for services rendered	--do--	--do--	--	--do--	--do--
	C03845 Ferry receipts under the Ferries Act, 1978	D CO	Commissioner	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03846 Receipts from the Deposits Accountant of Chief Settlement Commissioner	Settlement Commissioner	Chief Settlement Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03870 Others	Deputy Secretary (Resources)	Deputy Secretary (Resources)	--	Finance Secretary 31 st March	--do--
CIVIL DEFENCE						
C02 Receipts From Civil Administration and Other Functions	C026 Law & Order Receipts					
	C02666 Ordinary Receipts	Director Civil Defence	Director Civil Defence 15 th November	--	Secretary Home 10 th December	-do-
	02667 Reimbursement from Federal Government	--do--	--do--	--	--do--	--do--
	C02668 Fines realization	--do--	--do--	--	--do--	--do--
	C02669 Others	--do--	--do--	--	--do--	--do--
	C02676 Sale Proceeds of unclaimed & Escheated Property	--do--	--do--	--	--do--	--do--
	C02677 Other Receipts	--do--	--do--	--	--do--	--do--
EXTRA-ORDINARY RECEIPTS						
C03 Miscellaneous Receipts	C 037 Extra-Ordinary Receipts					

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03702 Extra Ordinary Receipts- Sale of Land	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	1 st January
	C03703 Sale of town sites in colonies, Sale of under-development agricultural land by auction or private treaty in colonies	--do--	--do--	--	--do--	--do--
	C03705 Sale of proprietary rights to tenants in other than colonies	--do--	--do--	--	--do--	--do--
EXTRA-ORDINARY RECEIPTS 1300 Miscellaneous Receipts (Contd.)						
	C03711 Sale of Tractors	Director, Agricultural Engineering	Director General Agricultural 15 th November	--	Member Board of Revenue 10 th December	--do--
	C03712 Sale of Agricultural Machinery- Threshers	--do--	--do--	--	--do--	--do--
	C03713 Sale of threshers Machinery & Equipment	--do--	--do--	--	--do--	--do--
	C03720 Others--	--do--	--do--	--	--do--	--do--

Major Object (Receipts)	Minor, Detailed Objects	Collecting Officer	Controlling Officers and date by which the estimates should reach them	Regional Heads and the date by which the estimates should reach them	Head of Department and the date by which the estimates should reach them	Date by which the estimates should reach the Finance Department
1	2	3	4	5	6	7
	C03721 Sale proceeds and rent of Urban Evacuee Property & Rent Mortgage money in respect of Agricultural Lands	Chief Settlement Commissioner	Chief Settlement Commissioner 15 th November	--	Member, Board Revenue of 10 th December	1 st January
	C03722 Interest deferred payments of land sold in Colonies	DCO	Commissioner 15 th November	--	-do-	-do-
	C03723 Receipts from sale of plots in Industrial Estate Multan	Director Industries	Director Industries 15 th November	--	--do--	--do--
	C03725 Others	DCO	Commissioner 15 th November	--	Member Board of Revenue 10 th December	-do-

PART – II
EXPENDITURE

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
PC21001 Opium	044 Mining and Manufacturing 044120 Others					
04 Economic affairs	LQ 4001 Opium Factory	Manager Opium Factory Lahore	Director General Excise & Taxation 15 th November	--	Secretary Excise & Taxation 10 th December	1 st January
PC21002 Land Revenue						
04 Economic Affairs	042102 Land Management (Land Records & Colonization)	Director Land Records	Member Board of Revenue 15 th November	--	Member Board of Revenue 10 th December	--do--
042102 Land Management	LQ 4002 Superintendence	Assistant Secretary (Consolidations)	--do--	--	--do--	--do--
-do-	LQ 4003 Land Record:- Superintendence	Director Land Records	--do--	--	--do--	--do--
-do-	LQ 4004 Consolidation of Land Holdings Superintendence	Deputy Secretary	--do--	--	--do--	--do--
PC 21003 Provincial Excise						
01 General Public Service	011205 Tax-Management (Customs, Income Tax, Excise.) (Provincial Excise)					

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
011205 Tax Management	LQ 4005 Direction	Director General Excise & Taxation	Director General Excise & Taxation 15 th November	--	Secretary Excise & Taxation 10 th December	1 st January
-do-	LQ 4006 Cost of Opium supplied to Provincial Excise Department.	Director General, Excise & Taxation	--do--	--	--do--	--do--
-do-	LQ 4007 Excise Bureau	Director Excise Bureau	--do--	--	--do--	--do--
PC 21004 Stamps						
01 General Public Service	011205 Tax Management					
011205 Tax Management	LQ 4008 Superintendence	Assistant Secretary Board of Revenue	Member Board of Revenue 15 th November	--	Member Board of Revenue 10 th December	--do--
-do-	LQ 4009 Cost of Stamps Supplied form Central Stamps Store	District Officer Revenue	Commissioner 15 th November	--	--do--	--do--
-do-	LQ 4010 Charges for the sale of stamps	--do--	--do--	--	--do--	--do--
PC 21005 Forests						
04 Economic Affairs	0424 Forestry 042402 Administration					

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1	2	3	4	5	6	7
042402 Administration	LQ 4011 Direction	Administrative Officer	Chief Conservator, Forests 15 th November	--	Secretary Forestry, Wildlife & Fisheries 10 th December	-do-
-do-	LQ 4013 Regional & Field Establishment	Conservators/ D.F.Os/Principal	--do--	--	--do--	1 st January
-do-	LQ 4014 Conservancy & Works	Assistant/ Deputy Dir. (Seri) /Entomologist	Conservator Forests 15 th November	Chief Conservator Forests 1 st December	Secretary Forestry, Wildlife & Fisheries 10 th December	--do--
PC 21006 Registration						
01 General Public Service	011205 Tax-Management (Customs, Income Tax, Excise.) (Provincial Excise)					
011205 Tax Management	LQ 4016 Superintendence	Registrar	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
PC 21007 Charges on Account of MV Act						
01 General Public Service	01205 Tax Management					
011205 Tax Management	LQ 4017 Registration & Token Tax	Excise & Taxation Officers	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	--do--
-do-	LQ 4018 Route Permit of Vehicles	Secretary, Regional/ /Provincial Transport Authority	Commissioner Chairman P.T.A. 15 th November	--	Secretary Transport 10 th December	--do--

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1	2	3	4	5	6	7
PC 21008 Other Taxes & Duties						
01 General Public Service	011205 Tax Management					
011205 Tax-Management	LQ 4021 Cotton Fee	Excise & Taxation Officer	Director Excise 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	--do--
011205 Tax Management	LQ 4022 Urban Immoveable Property Tax	--do--	--do--	--do--	--do--	--do--
011205 Tax Management	LQ 4023 Charges in connection with Tobacco Duties	--do--	--do--	--do--	--do--	--do--
011205 Tax Management	LQ 4024 Charge under Electricity Act	Electric Inspector	Chief Engineer Power 15 th November	--	Secretary Irrigation & Power 10 th December	--do--
PC 21009 Irrigation & Power						
04 Economic Affairs	0422 Irrigation 042201 Administration					
042201 Administration	LQ 4025 Chief Engineers	Administrative Officer	Chief Engineer 15 th November	--	Secretary Irrigation & Power 10 th December	--do--
--do--	LQ 4026 Chief Engineer, Water Treaty Implementation Cell	Administrative Officer	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4027 Chief Engineer Planning & Review	Administrative Officer	--do--	--	--do--	--do--
-do-	LQ 4028 Superintending Engineers	Superintendent Engineer	Chief Engineer 15 th November	--	--do--	--do--
042202 Irrigation Dams	LQ 4038 Irrigation Dams	Executive Engineer	Superintendent Engineer 15 th November	Chief Engineer 1 st December	--do--	--do--
042203 Canal Irrigation	LQ 4029 Canal Irrigation (Executive)	Executive Engineer	--do--	--do--	--do--	--do--
-do-	LQ 4039 Canal Irrigation Special Revenue	--do--	--do--	--do--	--do--	--do--
-do-	LQ 4030 Chashma Right Bank Canal	--do--	--do--	--do--	--do--	--do--
-do-	LQ 5309 Chashma Right Bank Project 67 & 68 Stage III (Exec)	Project Director	--do--	--do--	--do--	--do--
-do-	LQ 4764 Greater Thal Canal	--do--	--do--	--do--	--do--	--do--
042204 Tube wells	LQ 4040 Tube wells	Executive Engineer	--do--	--do--	--do--	--do--
042205 Machinery Workshops	LQ 4031 Excavator and Store Division	--do--	--do--	--do--	--do--	--do--
042206 Irrigation Research	LQ 4041 Research Institute	Chief Engineer	Chief Engineer 15 th November	--	--do--	--do--
-do-	LQ 4042 Director Design	Director	--do--	Chief Engineer 1 st December		
107105	LQ 4043	Chief Engineer	--do--	--do--	--do--	--do--

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1	2	3	4	5	6	7
Flood Control	Chief Engineer Flood Cell					
-do-	LQ 4044 Director Hydrology	Director	--do--	--do--	--do--	--do--
-do-	LQ 4045 Drainage	Executive Engineer	Superintending Engineer 15 th November	--do--	--do--	--do--
042205 Machinery Workshops	LQ 4032 Moghalpura Irrigation workshop	-do-	-do-	-do-	-do-	--do--
-do-	LQ 4033 Bahawal Irrigation workshop	-do-	-do-	-do-	-do-	-do-
014110 Others	RP 4001 Hill Torrents, Rajanpur	District Officer (Revenue)	DCO 1 st December	--do--	Secretary Irrigation & Power 10 th December	-do-
-do-	DG 4003 Hills Torrents DG Khan	--do--	--do--	--do--	--do--	--do--
-do-	LQ 4049 Grant in Aid to Engineering Academy	Director	Chief Engineer 15 th November	--do--	--do--	--do--
042301 Administration	LQ 4047 Director Land Reclamation	Director Land Reclamation	Director Land Reclamation 15 th November	--do--	--do--	--do--
042302 Water Logging	LQ 4048 Water Logging & Salinity Control	Executive Engineer	Superintending Engineer 15 th December	--do--	--do--	--do--
042250 Others	LQ 5945 Suspense-Chief Engineers etc	Executive Engineer	Superintending Engineer	--do--	--do--	--do--

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1	2	3	4	5	6	7
PC 21010/PC24010 General Administration						
01 General Public Service	011 Executive & Legislative Organs, Financial Affairs					
011101 Parliamentary/ Legislative Affairs	LQ 4053 Provincial Assembly (Voted)	Secretary Provincial Assembly	Secretary Provincial Assembly 15 th November	--	Secretary Provincial Assembly 10 th December	--do--
-do-	LQ 4054 Provincial Assembly (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4055 Provincial Assembly Department. (Charged)	--do--	--do--	--	--do--	--do--
011103 Provincial Executive	LQ 4056 Governor's House (Charged)	Military Secretary to the Governor	Military Secretary to the Governor 15 th November	--	Military Secretary to the Governor 10 th December	--do--
-do-	LQ 4057 Governor's Secretariat (Charged)	Secretary to the Governor	Secretary to the Governor 15 th November	--	Secretary to the Governor 10 th December	--do--
-do-	LQ 4058 Chief Ministers Secretariat	Secretary to the Chief Minister	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--
-do-	LQ 4059 Minister	Secretary (I&C) S&GA	Chief Secretary 15 th November	--	Chief Secretary 10 th December	--do--
-do-	LQ 4769 Water Courses (Punjab Component)	Project Director	Secretary Agriculture 15 th November	--	Secretary Agriculture 10 th December	--do--

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1	2	3	4	5	6	7
-do-	LQ 4770 Water Courses (Regional Offices)	Regional Manager	Project Director 15 th November	--	--do--	--do--
011104 Administrative Inspection	LQ 4060 Chief Ministers Inspection Team	Secretary CM I T	Chairman Chief Minister's Inspection Team	--	Chairman CMIT 10 th December	-do-
-do-	LQ 4061 Provincial Ombudsman	Additional Secretary	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--
011101 Parliamentary /Legislative Affairs	LQ 4062 Law Department	Secretary Law	Secretary Law 15 th November	--	Secretary Law 10 th December	--do--
015101 Establishment. S & G AD	LQ 4063 Services & General Administration	Chief Secretary	Chief Secretary 15 th November	--	Chief Secretary 10 th December	--do--
015102 Human Resource Development.	LQ 4383 Management & Professional Development Deptt	Secretary	--do--	--	Secretary 10 th December	--do--
	LQ 5992 Punjab Institute of Management & Professional Development	Director General	Secretary MPDD 15 th November	--	--do--	--do--
047202 Tourism	LQ 4384 Tourism & Resort Development Department	Secretary	Secretary 15 th November	--	--do--	--do--
036101 Secretariat Administration.	LQ 4064 Home Department	Secretary	--do--	--	--do--	-do-
-do-	LQ 5276 Public Prosecution Department	Secretary	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 5283 Prosecutor General	Prosecutor General	--do--	--	--do--	--do--
-do-	LQ 5362 Child Protection	Chairperson	--do--	--	--do--	--do--
-do-	LQ 5363 Project Management Unit Home	Project Director	--do--	--	--do--	--do--
-do-	LQ 4771 Aviation Flight (RW)	Section Officer	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--
011103 Provincial Executive	LQ 4376 Governor House Staff & House Hold	Military Secretary to Governor	Military Secretary to Governor 15 th November	--	Military Secretary to Governor 10 th December	--do--
011108 Local Authority & Regulation	LQ 4065 Local Government & Community Development	Secretary	Secretary Local Govt. & Community Development 15 th November	--	Secretary Local Govt. & Community Development 10 th December	--do--
011206 Accounting Services	LQ 4100 Inspectorate of Treasuries	Finance Secretary	Finance Secretary 15 th November	--	Finance Secretary 10 th December	--do--
011204 Administration. of Financial Affairs	LQ 4066 Finance Department	--do--	--do--	--	--do--	--do--
-do-	LQ 5293 Provincial Finance Commission	--do--	--do--	--	--do--	--do--
011205 Tax Management	LQ 4067 Excise & Taxation Department	Secretary	Secretary Excise & Taxation 15 th November	--	Secretary Excise & Taxation 10 th December	--do--
015201 Planning	LQ 4772 PMU (P&D)	Director General	Secretary P&D 15 th November	--	Secretary P&D 10 th December	--do--
-do-	LQ 4068 Planning & Development Department	Chairperson	Chairman Planning & Development Board 15 th November	--	Chairman Planning & Development. Board 10 th December	--do--

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1	2	3	4	5	6	7
086101 Administration	LQ 4069 Information Culture & Youth Affairs Department	Secretary	Secretary 15 th November	--	Secretary 10 th December	--do--
015406 Information Technology	LQ 4070 Information Technology Department	Secretary	--do--	--	--do--	--do--
042601 Administration	LQ 4071 Communication & Works Department	Secretary	--do--	--	--do--	--do--
093103 Administration	LQ 4448 Higher Education Department	Secretary	--do--	--	--do--	--do--
	LQ 4451 School Education	Secretary	--do--	--	--do--	--do--
-do-	LQ 4766 Monitoring & Evaluation Cell	District Managers	Secretary School Education 15 th November	--	--do--	--do--
-do-	LQ 4073 Literacy Department	Secretary	Secretary 15 th November	--	--do--	--do--
094101 School for Handicap	LQ 4378 Special Education Department	Secretary	--do--	--	--do--	--do--
076101 Administration	LQ 4074 Health Department	Secretary	--do--	--	--do--	--do--
074107 Population Welfare Measures	LQ 5364 Population Welfare Department	Secretary	--do--	--	--do--	--do--
041310 Administration	LQ 4075 Labour and Human Resource	Secretary	--do--	--	--do--	--do--
061101 Administration	LQ 4076 HUD & PHED	Secretary	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4077 Environment Protection	Secretary	--do--	--	--do--	--do--
108101 Social Welfare Measures	LQ 4078 Social Welfare, Baitul maal & Women Development	Secretary	--do--	--	--do--	--do--
--do--	LQ 4079 Zakat & Usher	Secretary	--do--	--	--do--	--do--
081105 Administration	LQ 4379 Sports Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 4152 Grants to Sports Board	Director General Sports	Secretary Sports	--	--do--	--do--
--do--	LQ 4153 Directorate General Sports	--do--	Secretary 15 th November	--	--do--	--do--
084103 Auqaf	LQ 4080 Auqaf Department	Secretary	--do--	--	--do--	--do--
042101 Administration	LQ 4081 Agriculture Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 4082 Food Department	Secretary	--do--	-	--do--	--do--
--do--	LQ 4083 Livestock & Dairy Development	Secretary	--do--	--	--do--	--do--
--do--	LQ 4084 Forestry, Wildlife & Fisheries Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 4085 Co-operative Department	Secretary	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
--do--	LQ 4086 Irrigation & Power Department	Secretary	--do--	--	--do--	-do-
044105 Administration	LQ 4087 Industries Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 5277 Punjab Consumer Protection Council	Director	Secretary Industries 15 th November	--	--do--	--do--
--do--	LQ 5278 District Consumer Protection Council	Deputy Director	--do--	--	--do--	--do--
--do--	LQ 5279 District Consumer Courts	Presiding Officer	--do--	--	--do--	--do--
045201 Administration	LQ 4088 Transport Department	Secretary	Secretary Transport 15 th November	--	--do--	--do--
044105 Administration	LQ 4382 Mines & Mineral Department	Secretary	Secretary 15 th November	--	--do--	--do--
011103 Provincial Executive	LQ 4089 VIP Flight Maintenance & Operation Cell	Section Officer	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--
05101 Establishment, GA	LQ 4090 Director General Protocol	Director General Protocol	--do--	--	--do--	--do--
031101 Courts /Justice	LQ 4091 Punjab Service Tribunal.	Registrar	--do--	--	--do--	--do--
011110 General Commission	LQ 4092 Public Services Commission	Secretary Public Service Commission	Chairman Public Service Commission 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
011207 Auditing Services	LQ 4102 Local Fund Audit Department.	Provincial/ Divisional Directors	Finance Secretary 15 th November		Finance Secretary 10 th December	--do--
011205 Tax Management	LQ 4099 Board of Revenue	Assistant Secretary (General)	Senior Member Board of Revenue 15 th November	--	Senior Member, Board of Revenue 10 th December	--do--
--do--	LQ 4768 Member Colonies	Member Colonies	--do--	--	--do--	--do--
011206 Accounting Services	LQ 4101 Treasuries/District Accounts Offices	Treasury/District Accounts Officers	Finance Secretary 15 th November	--	Finance Secretary 10 th December	--do--
034120 Others	LQ 4103 Reclamation & Probation	Director Reclamation	Home Secretary 15 th November	--	Home Secretary 10 th December	--do--
032108 Economic Crime Invest.	LQ 4093 Anti-Corruption Establishment	Assistant Director	Director General Anti-Corruption 15 th November	--	Additional Chief Secretary 10 th December	--do--
-do-	LQ 4094 Special Judges Anticorruption	Senior Special Judge ACE	--do--	--	--do--	--do--
076101 Administration	LQ 4105 Drug Courts	Special Judge-cum- Inquiry Officers	Secretary Health 15 th November	--	Secretary 10 th December	--do--
036101 Secretariat Administration.	LQ 4095 Crises Management & Control Centre	Secretary	Secretary 15 th November	--	--do--	--do--
-do-	LQ 4096 District Public Safety Commission	Secretary DPSC	Home Secretary 15 th November	--	--do--	--do--
-do-	LQ 4097 Forensic Science Laboratory	Director	--do--	--	--do--	--do--
044105 Administration	LQ 4106 Punjab Prices & Supply Board	Secretary Industries	Secretary Industries 15 th November	--	Secretary Industries 10 th December	--do--

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1	2	3	4	5	6	7
041214 Administration	LQ 4767 Commerce & Investment	Secretary	Secretary 15 th November	--	Secretary 10 th December	--do--
10710 Relief	LQ 5365 Relief Measures	Secretary Relief	Secretary Relief 15 th November	--	--do--	--do--
	LQ 4446 Director General Punjab Historic Areas	Director General	Secretary Information 15 th November	--	--do--	--do--
	LQ 4766 Monitoring & Evaluation Cell	Deputy Director	Secretary School Education 15 th November	--	--do--	--do--
	LQ 4772 Director General Monitoring & Evaluation P&D	Director General	Secretary P&D 15 th November	--	--do--	--do--
	LW 4065 Cane Commissioner	Cane Commissioner	Secretary Food 15 th November	--	--do--	--do--
PC 21011 Administration of Justice						
03 Public Order and Safety Affairs	031 Law Courts 0311 Law courts					
031102 Attorneys	LQ 5467 Solicitors Department	Solicitor	Solicitor 15 th November	--	Secretary Law 10 th December	--do--
-do-	LQ 5468 Mufassil Establishment	District Attorney	Secretary Law 15 th November	--	--do--	--do--
-do-	LQ 5469 Advocate General	Advocate General	Advocate General 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
031120 Others	LQ 4110 Administrative General & Official Trustee	Administrative General	Administrative General 15 th November	--	--do--	--do--
031101 Courts/Justice	LQ 4111 High Court (Voted)	Registrar, Lahore High Court	Registrar Lahore High Court 15 th November	--	Chief Justice Lahore High Court 10 th December	--do--
-do-	LQ 4112 High Court (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4114 Session Judges	District & Session Judges	--do--	--	--do--	-do-
-do-	LQ 4115 Civil Courts	Senior Civil Judges	--do--	--	--do--	--do--
-do-	LQ 4117 Courts of Small Causes	Judge, Small Causes court	--do--	--	--do--	--do--
-do-	LQ 4116 Special Courts	Special Judges	--do--	--	--do--	--do--
PC 21012 Jail & Convict Settlement						
03 Public Order and Safety Affairs	034 Prison Administration and Operation 0341 Prison Administration and Operation					
034101 Jails & Convict Settlement	LQ 4118 Direction	Inspector General of Prisons	Inspector General of Prisons 15 th November	--	Home Secretary 10 th December	--do--

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1	2	3	4	5	6	7
--do--	LQ 4119 Central Jails	Superintendent Jail	--do--	--	--do--	--do--
--do--	LQ 4120 District Jails	--do--	--do--	--	--do--	--do--
--do--	LQ 4121 Lock-ups	District Officer (Revenue)	--do--	--	--do--	--do--
--do--	LQ 4122 Jails (Manufactures) Central Jails	Superintendent Jail	--do--	--	--do--	--do--
--do--	LQ 4123 Jails (Manufactures) District Jails	--do--	--do--	--	--do--	--do--
--do--	LQ 4124 Works	--do--	--do--	--	--do--	--do--
PC21013 Police						
03 Public Order and Safety Affairs	032 Police 0321 Police					
032102 Provincial Police	LQ 4125 Direction	Inspector General Police	Inspector General Police 15 th November	--	Inspector General Police 10 th December	--do--
--do--	LQ 4126 Superintendence	Deputy Inspector General of Police	-do-	--	--do--	--do--
--do--	LQ 4127 District Police	Superintendents of Police	--do--	--	--do--	--do--
--do--	LQ 4128 Crime Investigation Department	Superintendent Police (Crime)	Additional Inspector General Police 15 th November	--	--do--	--do--
--do--	LQ 4129 Special Branch	Superintendent Police Special Branch	Additional Inspector General Special Branch 15 th November	--	--do--	--do--

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032103 Local Police	RP 4002 Border Military Police (Rajanpur)	Commandant	Commissioner 15 th November	--	Home Secretary 10 th December	--do--
--do--	DG 4005 Border Military Police (DG Khan)	Commandant	Commissioner 51 th November	--	--do--	--do--
--do--	DG 4006 Balouch Levy, D.G. Khan	--do--	--do--	--	--do--	--do--
03213 Other Civil Armed Forces	LQ 4131 Punjab Constabulary	Commandant	Inspector General Police 15 th November	--	Inspector General Police 10 th December	--do--
032150 Others	LQ 4132 Police Employed for Agency	Superintendent of Police	Deputy Inspector General of Police 15 th November	--	--do--	--do--
--do--	LQ 4133 Police supplied to Public Departments, Private Bodies & Persons	--do--	--do--	--	--do--	--do--
--do--	LQ 4134 Quami Razakar Organization	Inspector General of Police	Inspector General of Police 15 th November	--	--do--	--do--
--do--	LQ 4135 Works	Superintendent of Police	--do--	--	--do--	--do--
032111 Training	LQ 4136 Police Training Institutes	Superintendents of Police	--do--	--	--do--	--do--
032102 Provincial Police	LW 4120 Elite Police Force	Deputy Inspector General Police	--do--	--	--do--	--do--
PC 21014 Museums						

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1	2	3	4	5	6	7
09 Education Affairs & Services	095 Subsidiary Services to Education					
095101 Archives Library & Museums	LQ 4137 Museums	Commissioner	Secretary Information Culture 10 th December	--	Secretary Information Culture 10 th December	--do--
PC 21015 Education						
09 Education Affairs & Services	0921 Secondary Education Affairs & Services					
093103 Administration	LQ 4138 Direction (Elementary)	Director Public Instructions	Director Public Instructions (Ele) 15 th November	--	Secretary School Education 10 st December	--do--
--do--	LQ 4139 Direction (Secondary)	Director Public Instructions	Director Public Instructions (Secondary) 15 th November	--	--do--	--do--
--do--	LQ 4140 Direction (College)	Director Public Instructions	Director Public Instructions (C) 15 th November	--	Secretary Higher Education 10 th December	--do--
093101 General Universities / Colleges	LQ 4145 Arts College	Principal	--do--	--	--do--	--do--
093102 Professional Colleges	LQ 4146 Professional Colleges	Principal	--do--	--	--do--	--do--
-do-	LQ 4147 Elementary Teachers Training Colleges	Principal	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--

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1	2	3	4	5	6	7
094101 School for Handicapped	LQ 4148 Directorate of Special Education	Director	Secretary Special Education 15 th November	--	Secretary Special Education 10 th December	--do--
095101 Archives Library	LQ 4149 Libraries	Librarian	Director General Libraries	--	Secretary Higher Education 10 th December	--do--
09103 Administration	LQ 4343 Programme Management & Implement Unit	Project Director	Secretary School Education 10 th November	--	Secretary School Education 10 th December	--do--
--do--	LQ 5255 Punjab Education Assessment System	Director	Director Public Instructions 10 th November	--	--do--	--do--
--do--	LQ 5296 Chief Minister's Monitoring Force & Evaluation Cell	Director	--do--	--	--do--	--do--
--do--	LQ 5308 Inspection Colleges	--do--	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
097120 Others	LQ 5318 Miscellaneous Grants	All DDOs	Director Public Instructions 10 th November	--	--do--	--do--
--do--	LQ 5319 In-service Teachers Training	Director	D P I (School)	--	Secretary School Education 10 th December	--do--
	LQ 4413 Government College University Lahore	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	AQ 4001 Cadet college Hassan Abdal	Principal	Secretary School Education 15 th November	--	Secretary School Education 15 th December	--do--
	BO 4007 Sadiq Public High School Bahawalpur	Principal	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
	FQ 4002 Government College University Faisalabad	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	GU 4002 University of Gujrat	--do--	--do--	--	--do--	--do--
	LQ 4414 Punjab Examination Commission	Director General	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
	LQ 4416 School of Mathematical Sciences GC University	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	LQ 4417 Lahore College for Women University, Lahore	--do--	--do--	--	--do--	--do--
	LQ 4418 Children Library Complex	Director	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
	LQ 4419 University Education Lahore	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	LQ 4420 Government Central Model School	Headmaster	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
	LQ 4421 Queen Mary College	Principal	Secretary Higher Education 15 th School	--	Secretary Higher Education 15 th December	--do--
	LQ 4422 Kinnaird College for Women	Principal	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
	LQ4423 Government Fatima College for Women Chuna Mandi	Principal	--do--	--	--do--	--do--
	LQ 4424 Quaid-e-Azam Library	Director General	--do--	--	--do--	--do--
	RA 4001 Lawrence College Murree	Principal	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
	RA 4002 Fatima Jinnah Women University	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	RA 4003 Government Degree College Khauta	Principal	--do--	--	--do--	--do--
	SQ 4002 University of Sargodha	Vice Chancellor	--do--	--	--do--	--do--
PC 21016 Health Service						
07 Health	073 Health Services					
093102 Professional Colleges & Universities	LW 4113 King Edward Medical College, University Lahore	Vice Chancellor	Secretary Health 15 th November	--	Secretary, Health 10 th December	--do--
073101 General Hospital Services	MP 4005 Nishtar Hospital / Nishtar Medical College, Multan	Principal	--do--	--	--do--	--do--
-do-	LQ 4173 Punjab Institute of Cardiology, Lahore.	Project Director	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
093102 Professional Colleges	LQ 4155 College of Nursing, Lahore	Principal	Director General Nursing 15 th November	--	--do--	--do--
--do--	LQ 4156 College of Community Medicines, Lahore.	--do--	Secretary Health 15 th November	--	--do--	--do--
073101 General Hospital Services	LQ 4176 Services Hospital / SIMS, Lahore	--do--	--do--	--	--do--	--do--
--do--	BO 4002 BV Hospital /Quaid- e-Azam Medical College, Bahawalpur	--do--	--do--	--	--do--	--do--
--do--	FQ 4001 DHQ / Allied Hospital / Punjab Medical College, Faisalabad	--do--	--do--	--	--do--	--do--
--do--	RA 4005 DHQ/RGH/Holy Family Hospital Rawalpindi Medical College, Rawalpindi	--do--	--do--	--	--do--	--do--
--do--	LQ 4175 Ganga Ram Hospital/Fatimah Jinnah Medical College for Women, Lahore.	--do--	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4171 Lahore General Hospital Post- Graduate Medical Institute, Lahore	--do--	--do--	--	--do--	--do--
-do-	LQ 4172 Jinnah Hospital /Alma Iqbal Medical College, Lahore	--do--	--do--	--	--do--	--do--
093102 Professional Colleges	LQ 4154 Medical schools	--do--	--do--	--	--do--	--do--
076101 Administration	LQ 4161 Superintendence	Director General Health Service	--do--	--	--do--	--do--
-do-	LQ 4160 Directorate of Nursing Services, Punjab.	Director General Nursing	--do--	--	--do--	--do--
-do-	LQ 4162 Grant-in-Aid	Deputy Director	Director General Health Services 10 th November	--	--do--	--do--
-do-	LQ 4165 Audit Cell.	Director Audit	Secretary Health 15 th November	--	--do--	--do--
-do-	LQ 4164 Central Medical Equipment Repair Workshop, Lahore	Manager	Director General Health Services 15 th November	--	--do--	--do--
-do-	MP4004 Central Medical Equipment Repair Workshop, Multan	--do--	--do--	--	--do--	--do--
-do-	SQ 4001 Central Medical Equipment Repair Workshop, Sargodha	--do--	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
093102 Professional Colleges	LQ 4158 Provincial Health Development Centre	Project Director	--do--	--	--do--	--do--
036101 General Hospital Service	LQ 5879 Mayo Hospital, Lahore	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--
-do-	LQ 5882 Lady Willington Hospital	--do--	--do--	--	--do--	--do--
--do--	LQ5883 Lady Aitcheson Hospital	--do--	--do--	--	--do--	--do--
093102 Professional Colleges	LQ 4394 School of Allied Health Science, Children, Lahore.	--do--	--do--	--	--do--	--do--
073101 General Hospital Services	LQ 4167 Dental Hospital Lahore	--do--	--do--	--	--do--	--do--
-do-	RA 4004 Tuberculosis Sanatorium, Samli	--do--	--do--	--	--do--	--do--
076101 Administration	LQ 4163 Provincial Blood Transfusion Services	Blood Transfusion Officer	Director Blood Transfusion 15 th November	--	--do--	--do--
073101 General Hospital Services	MP 4009 Multan Institute of Cardiology, Multan	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--
-do-	LQ 4169 Other Hospital & Dispensaries Mufasil Hospitals & Dispensaries	Medical Superintendent	Director General Health Services 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	MP 4010 Children's Complex, Multan. Phase-II	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--
-do-	LQ 4166 Model Chest Clinic, Lahore.	Senior Medical Officer	Director General Health Services 15 th November	--	--do--	--do--
-do-	LQ 4168 Paediatric Hospital/ Institute Lahore Nursing School cum Hostel	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--
-do-	RR 4001 Sh. Zayed Hospital Rahim Yar Khan	Principal	--do--	--	--do--	--do--
-do-	LQ 4179 Punjab Rural Support Programme.	Chief Operating Officer	--do--	--	--do--	--do--
-do-	LQ 4180 Lump sum provision for Protection of the Public Environment from ionizing Radiation.	Secretary Health	--do--	--	--do--	--do--
-do-	FQ 4551 Faisalabad Institute of Cardiology, Faisalabad.	Project Director	--do--	--	--do--	--do--
093102 Professional Colleges	LQ 5242 Public Health Nursing Schools	Principal	Director General Nursing 15 th November	--	--do--	--do--
073201 Special Hospital Services	LQ 4181 Mental Hospital Lahore	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
074104 Chemical Examiner & Laboratories	LQ 4182 Chemical Examiner	Chemical Examiner	Director General Health Services 15 th November	--	--do--	--do--
-do-	LQ 4183 Bacteriological Laboratory	Bacteriologist	--do--	--	--do--	--do--
-do-	LQ 4184 Food Laboratory.	Public Analyst	--do--	--	--do--	--do--
-do-	LQ 4185 Drug Laboratories	Director	--do--	--	--do--	--do--
	LQ 4157 De- montmorency College of Dentistry	Principal	Secretary Health 15 th November	--	--do--	--do--
	LQ 5877 Chief Minister Task Force on Medical Education	Secretary Health	--do--	--	--do--	--do--
	LQ5878 School of Nursing Mayo Hospital	Principal	--do--	--	--do--	--do--
	LW 4096 Punjab Institute of Preventive Ophthalmology	Director General	--do--	--	--do--	--do--
PC 2117 Public Health						
06 Housing & Community Amenities	0631 Water Supply					
063101 Administration	LQ 4201 Chief Engineers (North Zone)	Chief Engineers	Chief Engineer 15 th November	--	Secretary HUD & PHED 10 th December	--do--

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1	2	3	4	5	6	7
-do-	LQ 4202 Chief Engineer (South Zone)	--do--	--do--	--	Secretary HUD & PHED 10 th December	--do--
063103 Grants	LQ 4340 DG PHA	Director General PHA	Secretary PHED 15 th November	--	--do--	--do--
053101 Environment Protection	LQ 4186 Environmental Protection Agency	Director General EPA	Director General EPA 15 th November	--	Secretary EPD 1 st December	--do--
PC 21018 Agriculture						
04 Economic Affairs	0421 Agriculture					
042113 Information & Statistics	LQ 5299 Agricultural Census / Statistics	Statistical Officer	Statisticians 15 th November	Director Crop Reporting 1 st December	Secretary Agriculture 10 th December	--do--
083103 Publicity	LQ 4188 Agriculture Information Bureau	Deputy Director	Director Agriculture (Information) 15 th November	--	--do--	--do--
082120 Others	LQ 4189 Government Gardens	Superintendent Govt. Gardens	Director Agriculture 15 th November	Director General Extension. 1 st December	--do--	--do--
093102 Professional Universities	RA 4006 University of ARID Rawalpindi.	VC ARID	Secretary Agriculture 15 th November	--	Secretary Agriculture 10 th December	--do--
-do-	LQ 4190 Agriculture Training Institute	Principal	--do--	--	--do--	--do--
042103 Agriculture Research & Extension	LQ 4193 Extension Service (Extension)	D.G.A. (Field) D.G.A. (Ext.)	D.G.A. (Field) D.G.A. (Ext.) 15 th November	--	--do--	--do--
-do-	LQ 4195 Extension Service (Research)	D.G.A. (Research)	D.G.A. (Research) 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
042101 Administration	LQ 4191 Planning & Evaluation Cell	Chief Planning & Evaluation Officer	Director General Agriculture (Ext.) 15 th November	--	--do--	--do--
042103 Agriculture Research & Extension	LQ 4765 WTO Cell	Secretary Agriculture	Secretary Agriculture 1 st December	--	--do--	--do--
-do-	LQ 4192 Subordinate & Expert Staff	Extra Assistant Director	Director of Agriculture 15 th November	Director General Agriculture, Field 1 st December	Secretary Agriculture 10 th December	--do--
-do-	LQ 4196 On Farm Water Management Programme	Water Management Officer	Director General Agriculture (OFW) 15 th November	--	--do--	--do--
-do-	LQ 4194 Extension Service (Floriculture)	Director (Floriculture)	Director Agriculture 15 th November	Director General Agriculture (Ext.) 1 st December	Secretary Agriculture 10 th December	--do--
042103 Agriculture Research & Extension	VQ 4001 RAEDC Vehari	Chief Coordinator	Director of Agri. (Ext.) 15 th November	--do--	--do--	--do--
-do-	LQ 4200 Lump sum Provision for Incentives	Secretary Agriculture	Secretary Agriculture 15 th November	--	-do-	-do-
042103 Agriculture Research & Extension	LQ 4197 Agriculture Engineering Soil Conservation & Boring operations	Director Agriculture Engineering / Agriculture. Engineer	Director of Agricultural Engineering, /Soil Conservation 15 th November	Director General Agriculture Ext. 1 st December	--do--	--do--
-do-	LQ 4198 Grant-in-Aid, Contribution etc	Secretary Agriculture Department	Secretary Agriculture Department	--	--do--	--do--
-do-	LQ 4199 Works	All Officers Mentioned Above	D.G.A. (Ext.) D.G.A. (Research) D.G.A. (Field) 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
042104 Plants Protection & Locust Control	MP 4006 Plant Protection & Locust Control	Deputy Director plant protection	Director of Agriculture 15 th November	Director General Agri. Research 1 st December	Secretary Agriculture 10 th December	--do--
042101 Administration	LQ 5306 PAD & SC	Director General	Secretary Agriculture 15 th November	--	--do--	--do--
042103 Agriculture Research & Extension	LQ 4357 PAMCO	Chief Executive Officer	--do--	--	--do--	--do--
044120 Others	BO 4003 Karkhana Alaat-e- Zarai Bahawalpur	Project director	Director General Agriculture (Field) 15 th November	--	--do--	--do--
PC 21019 Fisheries						
04 Economic Affairs	0425 Fishing					
042501 Administration	LQ 4203 Fisheries	Director General Fisheries	Director General Fisheries 15 th November	--	Secretary Forest, Wildlife & Fisheries 10 th December	--do--
PC 21020 Veterinary						
04 Economic Affairs	042106 Animal Husbandry					
042106 Animal Husbandry	LQ 4204 Direction-Extension.	Director General, Extension	Director General, Extension 15 th November	--	Secretary Livestock 10 th December	--do--
--do--	LQ 4205 Direction-Research	--do--	Director General Research 15 th November	--	--do--	--do--
--do--	LQ 4206 Direction-Planning & Evaluation Cell	Director	Director General, Extension 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4207 Superintendence	Deputy Director Livestock	--do--	--	--do--	--do--
-do-	LQ 4208 Veterinary Education & Research	Director	--do--	--	--do--	--do--
-do-	RA 4134 Directorate of Poultry Research Institute	Director	Director General Research 15 th November	--	Secretary Livestock 10 th December	--do--
-do-	LQ 4209 Provincial Schemes (Research)	Additional Director	Director General Research 15 th November	--	--do--	--do--
-do-	MP 4091 Directorate of Punjab Small Ruminants, Multan	Director	Director General Research 15 th November	--	--do--	--do--
-do-	LQ 4393 Provincial Schemes (Extension)	Director	Director General Extension 15 th November	--	--do--	--do--
-do-	LQ 4210 Mufassil Veterinary Hospital & Dispensaries	--do--	--do--	--	--do--	--do--
-do-	LQ 4211 Field Control of Diseases Extension	Director	--do--	--	--do--	--do--
-do-	LQ 4212 Field Control & Disease-Research	Director	--do--	--	--do--	--do--
-do-	LQ 4213 Breeding Operation- Government Farms LPRI (Research)	Director	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4214 Breeding Operations- Government Farms (Extension)	Director	Director General Extension 15 th November	--	--do--	--do--
-do-	LQ 4392 Breeding Operations- Government Farms (DLF)	Director	--do--	---	--do--	--do--
-do-	LQ 4215 Provincial Schemes (Farms)	Director	--do--	--	--do--	--do--
PC 21021 Co-Operation						
04 Economic Services	042107 Co-Operation					
042107 Co-Operation	LQ 4216 Direction	Registrar Co- operative Societies	Registrar Co- operative Societies 15 th November	--	Secretary Co-operative 10 th December	--do--
-do-	LQ 4217 Superintendence	Deputy/Circle Registrar	--do--	--	--do--	--do--
-do-	FQ 4003 Co-operative Training Institute Faisalabad	Principal	--do--	--	--do--	--do--
-do-	BO 4004 Co-operative Training Institute Bahawalpur	Principal	--do--	--	--do--	--do--
PC 21022 Industries						

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1	2	3	4	5	6	7
04 Economic Services	0441 Manufacturing					
044105 Administration	LQ 4218 Headquarter Establishment	Director Industries	Director Industries 15 th November	--	Secretary Industries 10 th December	--do--
044201 Mining of Mineral	LQ 4221 Headquarter Establishment	Director General Mines & Minerals	Director General Mines & Mineral 15 th November	--	Secretary Mines & Mineral 10 th December	--do--
-do-	LQ 4223 Inspectorate of Mines	Chief Inspector Mines	--do--	--	--do--	--do--
-do-	LQ 4331 Mines Labour Welfare Commissioner ate	Commissioner labour Welfare	--do--	--	--do--	--do--
044101 Support & Industrial Development	LQ 4219 Grant in aid to TEVTA	Secretary TEVTA	Secretary TEVTA 15 th November	--	Secretary TEVTA 10 th December	--do--
041305 Industrial Safety	LQ 4220 Inspectorate of Boilers	Chief Inspector of Boilers	Chief Inspector of Boilers 15 th November	--	Secretary Industries 10 th December	--do--
-do-	LQ 4224 Grants-in-Aid to Small Industries Corporation	Secretary Industries	Secretary Industries 15 th November	--	--do--	--do--
	LW 4008 Regional Establishment Mines & Mineral	Deputy Director	Director General Mines & Mineral 15 th November	--	Secretary Mines & Mineral 10 th December	--do--
PC 2123 Miscellaneous Departments						

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1	2	3	4	5	6	7
041212 Trade Mark	LQ 4225 Weight & Measures, Trade Mark & Patent Rights	Joint Director	Director Labour & Human Resource 15 th November	--	Secretary Labour & Human Resource 10 th December	--do--
031101 Courts	LQ 4226 Labour Courts	Presiding Officers Labour Courts	Secretary Labour 15 th November	--	--do--	--do--
041102 Anthropological	LQ 4239 Archaeology	Director General	Director General 15 th November	--	Secretary Information 10 th December	--do--
081103 Zoo & Other Entertainment Places	BO 4055 Zoological Garden Bahawalpur Museum	Deputy Director Wildlife	Director General Wildlife 15 th November	--	Secretary Forest, Wildlife & Fisheries 10 th December	--do--
-do-	LQ 4358 Lahore Fort & Shalimar Gardens	Director General	Director General Archaeology 15 th November	--	Secretary Information 10 th December	--do--
041310 Administration	LQ 4228 Director of Labour Welfare	Assistant/Deputy Join Director of labour welfare	Director of Labour Welfare 15 th November	--	Secretary Labour & Human Resource 10 th December	--do--
041308 Wage Regulation	LQ 4229 Minimum Wages Board	Secretary of Board	Secretary Labour & Human Resource 15 th November	--	--do--	--do--
083103 Publicity	LQ 4236 Compulsory Screening of Films	Director General, Public Relations	Director General Public Relations 15 th November	--	Secretary Information Culture 10 th December	--do--
083104 Public Relations	LQ 4237 Public Relations	Information Officers, Assistant Director	--do--	--	--do--	--do--
015301 Statistics	LQ 4238 Bureau of Statistics	Director /Deputy Director	Director General Bureau of Statistics 15 th November	--	Secretary Planning & Development 10 th December	--do--
082105 Promotion of Cultural Activities	LQ 4241 Promotion of Cultural activities	Secretary Information Culture	Secretary Information, Culture 15 th November	--	Secretary Information Culture 10 th December	--do--

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1	2	3	4	5	6	7
042401 Preservation of Wildlife	LQ 4242 Preservation of Wildlife & Control of Hunting	Deputy Game Wardens	Director General Wildlife 15 th November	--	Secretary Forestry, Wildlife & Fisheries 10 th December	--do--
081103 Zoo & Other Entertainment Places	LQ 4240 Zoo and other Entertainment Places	Director	Secretary Forestry, Wildlife & Fisheries 15 th November	--	--do--	1 st January
PC21024 Civil Works						
04 Economic Services	0457 Construction Works					
045701 Administration	LQ 4351 Chief Engineer	Chief Engineer	Secretary C&W 15 th November	--	Secretary C&W 10 th December	--do--
-do-	LQ 4354 Superintending Engineer	Superintending Engineer	Chief Engineer 20 th December	--	--do--	--do--
-do-	LQ 4352 Director Planning & Design	Director	--do--	--	--do--	--do--
045702 Building & Structure	LQ 4249 Executive Engineers	Executive Engineer	Superintending Engineer 15 th November	Chief Engineer 1 st December	-do-	-do-
-do-	LQ 4250 Maintenance & Repairs (Charged)	-do-	-do-	--do--	-do-	-do-
-do-	LQ 4251 Maintenance & Repairs (Voted)	--do--	--do--	--do--	--do--	--do--
-do-	LQ 4253 PWD Secretariat Irrigation & Power Department	--do--	--do--	--do--	Secretary Irrigation & Power 10 th December	--do--

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1	2	3	4	5	6	7
-do-	LQ 4254 Maintenance of H&PP Buildings	Deputy Director	Director PHATA 15 th November	Director General PHATA 1 st December	Secretary HUD & PHED 10 th December	--do--
-do-	LQ 4255 Maintenance of PHED Buildings	Executive Engineer	Superintending Engineer 15 th November	--	--do--	--do--
-do-	LQ 4256 Tools & Plants	-do-	-do-	Chief Engineer 1 st December	Secretary C&W 10 th December	--do--
045720 Others	LQ 4258 Chief Architect	Chief Architect	Chief Engineer 15 th November	--do--	--do--	--do--
-do-	LQ 4395 Director Building Research Station Lahore	Director	--do--	--do--	--do--	--do--
PC 21025 Communications						
04 Economic Services	045202 Highways Roads & Bridges					
045710 Administration	LW 4001 Chief Engineer	Chief Engineer	Secretary C&W 15 th November	--	--do--	--do--
-do-	LW 4002 Superintending Engineers	Superintending Engineer	Chief Engineer 15 th November	--	--do--	--do--
045202 Highways Roads & Bridges	LQ 5298 Director & Design	Director	--do--	--	--do--	--do--
-do-	LQ 4263 Executive Engineers	Executive Engineer	Superintending Engineer 15 th November	Chief Engineer 1 st December	--do--	--do--
-do-	LQ 4264 Maintenance & Repairs	--do--	--do--	--do--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4265 Tools & Plants	--do--	--do--	--do--	--do--	--do--
-do-	LW 4007 Sub Project Management Unit	Project Director	--do--	--do--	--do--	--do--
045720 Others	LW 4003 Directorate of Bridges	Director	Chief Engineer 15 th November	--	--do--	--do--
-do-	LW 4004 Land Acquisitions & Control Officer	Land Acquisition Officer	Superintending Engineer 15 th November	Chief Engineer 1 st December	--do--	--do--
	LW 4005 Superintending Engineer/ Project Director Engineering Cell	Superintending Engineer	Chief Engineer 15 th November -	--	--do--	--do--
-do-	LW 4006 Road Research & Material Testing Institute	Director	--do--	--	--do--	--do--
PC 21026 Housing & Physical Planning Department						
06 Housing & Community Amenities	06112 Low Cost Housing					
061101 Administration	LQ 4275 Headquarters Establishment	Director General PHATA.	Secretary HUD & PHED 15 th November	--	Secretary HUD & PHED 10 th December	--do--
061102 Low Cost Housing	LQ 4762 Regional Establishment	Dy. Director, PHATA	Director General PHATA 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
	LW 4186 Punjab Government Servants Housing Foundation	Managing Director	Chief Secretary 15 th November	--	Chief Secretary 10 th December	--do--
PC 21027 Relief						
10 Social Protection	1071 Administration					
107101 Relief Measures	LQ 4277 Relief Measures	Director General Relief	Member Board of Revenue 15 th November	--	Member Board of Revenue 10 th December	--do--
PC 24045 Privy Purses						
01 General Public Service	0191 General Public Service Not Elsewhere Defined					
019120 Others	LQ 4319 Privy purses of Ex- Rules of Bahawalpur State	Commissioner	Chief Secretary 1 st December	--	Chief Secretary 1 st December	--do--
PC 21028 Pension						
01 General Public Service	0112 Financial & Fiscal Affairs					
011210 Pension	LQ 4278 Pension	Accountant General	Secretary Finance 15 th November	--	Secretary Finance 10 th December	--do--
PC 21029 Stationery & Printing						
01 General Public Service	0154 Other General Services					

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
015403 Centralized Printing & Stationery	LQ 4279 Controller Printing & Stationery	Controller	Secretary Industries 15 th November	--	Secretary Industries 10 th December	--do--
-do-	LQ 4280 Stationery Offices & Store, Lahore	Superintendent	Controller Printing & Stationery	--	--do--	--do--
-do-	BO 4005 Government Press Bahawalpur	--do--	--do--	--	--do--	--do--
-do-	LQ 4281 Plain Paper supplied from Stationery Office	District officer (Revenue)	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
-do-	LQ 4282 Government Press Lahore	Superintendent	Controller Printing & Stationery 15 th November	--	Secretary Industries 10 th December	--do--
PC 21030 Subsidies						
04 Economic Service	0426 Food					
042602 Subsidy	LQ 4283 Wheat	Director Food	Secretary Food 15 th November	--	Secretary Food 10 th December	--do--
PC 21031 Miscellaneous						
062202 Rural Works Programme	MP 4092 Southern Punjab Basic Urban Services Project	Project Director	Secretary P&D 15 th November	--	Secretary P&D 10 th December	--do--
011110 General Commission & Inquires	LQ 4284 Official Language Committee	Secretary of Committee	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
011250 Others	LQ 4285 Government Contribution to Group Insurance & Benevolent Fund for Employees	Secretary Funds	Additional Chief Secretary 15 th November	--	--do--	--do--
15201 Planning	LQ 4286 Planning & Development Department	Secretary Planning & Development & Directors (Development at Divisional HQ)	Secretary Planning & Development 15 th November	--	Chairman, Planning & Development 10 th December	--do--
034120 Others	LQ 4287 State Prisoners & Detunes	Superintendent Jails	Home Secretary 15 th November	--	Home secretary 10 th December	--do--
	GU 4001 Training Institute, Lalamusa	Principal	Secretary, Local Govt. & Community Development 15 th November	--	Secretary, Local Govt. & Community Development 10 th December	--do--
014110 Others	BO 4006 Grant in aid to Cholistan Dev. Authority	Managing Director	Secretary Planning & Development 15 th November	--	Chairman Planning & Development 10 th December	--do--
107104 Administration	LQ 4295 Directorate of Social Welfare	Deputy/Assistant Director of Social Welfare	Director General Social Welfare 15 th November	--	Secretary Social Welfare & Bait-ul- Maal 10 th December	--do--
108101 Social welfare Measures	LQ 4296 Social Welfare Measures & Grants	Medical Social Officer /Social welfare Officer	--do--	--	--do--	--do--
107102 Rehabilitation & Resettlement	LQ 4297 Settlement & Rehabilitation Organization	Chief Settlement Commissioners	Member, Board of Revenue 15 th November	--	Member, Board of Revenue 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
084105 Religious & Other Charitable Institute	LQ 4299 Headquarter Establishment (Zakat & Ushr Department)	Chief Administrator, Zakat	Secretary Zakat & Usher 15 th November	--	Secretary Zakat & Usher Department 10 th December	--do--
-do-	LQ 4300 District Establishment (Zakat & Ushr Department)	District Zakat Officer	--do--	--	--do--	--do--
014102 To District Governments	LQ 4341 District Government	Secretary Finance	Secretary Finance 31 st March	--	Secretary Finance 31 st March	--do--
014103 To TMAs	LQ 4385 TMAs	--do--	--do--	--	--do--	--do--
-do-	LQ 4342 UAs	--do--	--do--	--	--do--	--do--
062202 Rural works Programme	LQ 4288 Provincial Directorate Local Govt. & Community Development	Director General/ Directors, Assistant Directors of Local Govt. & Community Dev.	Director General Local Govt. & Community Dev. 15 th November	--	Secretary Local Govt. & Community Development 10 th December	--do--
-do-	LQ 4289 District Staff	Assistant Director	--do--	--	--do--	--do--
-do-	LQ 4290 Punjab Local Councils Election Authority	Secretary Punjab Local Councils Election Authority	Chairman, Punjab Local Council Election Authority 15 th November	--	Secretary Local Govt. & Community Development 10 th December	--do--
014110 Others	LQ 4298 Implementation of Jinnah Abadies	Assistant Secretary	Member Board of Revenue 15 th November	--	Member Board of Revenue 15 th November	--do--
062202 Rural Works Programme	LQ 4291 Directorate of Katchi Abadies	Director General	Secretary LG & CD 15 th November	--	Secretary LG & CD 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
097120 Others	GT 4001 Training Institute Lalamusa	Director	Director General LG&CD 15 th November	--	--do--	--do--
014110 Others	LQ 4761 Grants-in-aid	All DDOs	--	--	All Secretaries	--do--
014110 Others	LQ 4363 Guarantee of annual Income from Post offices Telegraph and Telephone Lines	Secretary C& W	Secretary C& W 15 th November	--	Secretary C & W 10 th December	--do--
014110 Others	LQ 4427 Punjab Economic Research Institute	Director	Secretary P&D 15 th November	--	Secretary P&D 10 th December	--do--
014110 Others	LQ 4428 Punjab Quraan Board	Director General	Secretary Auqaf 15 th November	--	Secretary Auqaf 10 th December	--do--
019120 Others	DQ 4007 Allowance to Trubes in D.G Khan & Rajanpur District	District Officer (Revenue)	Commissioner 15 th November	--	Chief Secretary 10 th December	--do--
	LQ 4429 Information Technology Board	Chairman	Secretary Information Technology 15 th November	--	Secretary Information Technology 10 th December	--do--
	LQ 4431 Punjab Privatization Board	Secretary	Member Board of Revenue 15 th November	--	Member Board of Revenue 10 th December	--do--
	LQ 4434 Punjab Social Services Board	Director General	Director General Social Welfare 15 th November	--	Secretary Social Welfare 10 th December	--do--
	LW 4187 Punjab Devolved Social Services Programme	Project Director	Finance Secretary 15 th November	--	Finance Secretary 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
	LW 4189 Directorate of Women Development Punjab	Director	Secretary Social Welfare 15 th November	--	Secretary Social Welfare 10 th December	--do--
	RQ 4066 Miscellaneous Expenditure on Tribes in Rajanpur	District Officer (Revenue)	Commissioner 15 th November	--	Chief Secretary 10 th December	--do--
	LW 4188 Punjab Emergency Services	Director General	Director General Emergency Services 15 th November	--	Home Secretary 10 th December	--do--
PC 21032 Civil Defence						
03 Public Order and Safety Affairs	0331 Fire Protection					
033101 Administration	LQ 4301 Administration	Director Civil Defence	Home Secretary 15 th November	--	Home Secretary 10 th December	--do--
033102 Operation	LQ 4302 Medical Establishment	Assistant Director Civil Defence	Director Civil Defence 15 th November	--	--do--	--do--
PC 24044 Interest on Debt and other Obligations (Charged)						
01 General Public Service						
011209 Domestic Management	LQ 4402 Permanent Debt (Market Loans) (Charged)	Finance Secretary	Finance Secretary 15 th November	--	Finance Secretary 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
-do-	LQ 4403 Floating Debt (Charged)	Secretary Food	Secretary Food 15 th November	--	--do--	--do--
-do-	LQ 4404 Unfunded Debt (Charged)	Accountant General Punjab	Accountant General Punjab 15 th November	--	--do--	--do--
-do-	LQ 4405 Other Obligation (Charged)	Finance Secretary	Finance Secretary 15 th November	--	--do--	--do--
	LQ 4437 Loans Bearing Interest Compensation Bonds (Charged)	--do--	--do--	--	--do--	--do--
	LQ 4438 Market Loans (Charged)	--do--	--do--	--	--do--	--do--
	LQ 4435 Cash Credit Accommodation Advances from commercial Banks A/C II (Charged)	Deputy Director (B&A)	Secretary Food 15 th November	--	--do--	--do--
	LQ 4436 Ways & Means Advances A/C I (Charged)	Secretary Finance	Finance Secretary 15 th November	--	--do--	--do--
	LQ 4399 Cash Dev. Loan (A) (Charged)	--do--	--do--	--	--do--	--do--
	LQ 4406 Cash dev. Loans (B) for Scarp Tube well (Charged)	--do--	--do--	--	--do--	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
	LQ 4410 Part-I US Aid Local Currency Loan (Charged)	--do--	--do--	--	--do--	--do--
	LQ 4411 Other Foreign exchange Loans (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4314 Interest on Domestic Loans taken for ADP from Federal Govt (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4315 Interest on Domestic Loans taken for Scarp Tube Wells from Federal Govt (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4407 Interest on US Aid Local Currency Loans (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4408 Interest on Other Foreign Exchange Loans (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4409 IDA Credits (Charged)	--do--	--do--	--	--do--	--do--
PC 16033 State Trading in Food Grains & Sugar						

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
04 Economic Affairs	041401 Food (Wheat)					
041401 Food (Wheat)	LQ 4387 Directorate of Food (Charged) Interest (Cost of Wheat- State trading)	Budget Accounts Officer	Secretary Food 15 th November	--	--do--	--do--
-do-	LQ 4388 Directorate of Food (Voted)	Establishment Officer in the Office of the Director Food	-do-	--	--do--	--do--
-do-	LQ 4389 District Establishment	District Food Controller /Dy. Director Food (Silos) Multan	-do-	--	-do-	-do-
PC 13034 State Trading in Medical Stores & Coal						
04 Economic Affairs	041403 Medical Stores					
041403 Medical Stores	LQ 4390 Medical Stores Depots	Officer-in-Charge Medical Stores Depot	Secretary Health 15 th November	--	Secretary Health 10 th December	1 st January

PART – II
EXPENDITURE

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
PC21001 Opium	044 Mining and Manufacturing 044120 Others					
04 Economic affairs	LQ 4001 Opium Factory	Manager Opium Factory Lahore	Director General Excise & Taxation 15 th November	--	Secretary Excise & Taxation 10 th December	1 st January
PC21002 Land Revenue						
04 Economic Affairs	042102 Land Management (Land Records & Colonization)	Director Land Records	Member Board of Revenue 15 th November	--	Member Board of Revenue 10 th December	--do--
042102 Land Management	LQ 4002 Superintendence	Assistant Secretary (Consolidations)	--do--	--	--do--	--do--
-do-	LQ 4003 Land Record:- Superintendence	Director Land Records	--do--	--	--do--	--do--
-do-	LQ 4004 Consolidation of Land Holdings Superintendence	Deputy Secretary	--do--	--	--do--	--do--
PC 21003 Provincial Excise						
01 General Public Service	011205 Tax-Management (Customs, Income Tax, Excise.)					

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
	(Provincial Excise)					
011205 Tax Management	LQ 4005 Direction	Director General Excise & Taxation	Director General Excise & Taxation 15 th November	--	Secretary Excise & Taxation 10 th December	1 st January
-do-	LQ 4006 Cost of Opium supplied to Provincial Excise Department.	Director General, Excise & Taxation	--do--	--	--do--	--do--
-do-	LQ 4007 Excise Bureau	Director Excise Bureau	--do--	--	--do--	--do--
PC 21004 Stamps						
01 General Public Service	011205 Tax Management					
011205 Tax Management	LQ 4008 Superintendence	Assistant Secretary Board of Revenue	Member Board of Revenue 15 th November	--	Member Board of Revenue 10 th December	--do--
-do-	LQ 4009 Cost of Stamps Supplied form Central Stamps Store	District Officer Revenue	Commissioner 15 th November	--	--do--	--do--
-do-	LQ 4010 Charges for the sale of stamps	--do--	--do--	--	--do--	--do--
PC 21005 Forests						
04 Economic Affairs	0424 Forestry 042402 Administration					
042402	LQ 4011	Administrative	Chief Conservator,	--	Secretary Forestry,	-do-

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
Administration	Direction	Officer	Forests 15 th November		Wildlife & Fisheries 10 th December	
-do-	LQ 4013 Regional & Field Establishment	Conservators/ D.F.Os/Principal	--do--	--	--do--	1 st January
-do-	LQ 4014 Conservancy & Works	Assistant/ Deputy Dir. (Seri) /Entomologist	Conservator Forests 15 th November	Chief Conservator Forests 1 st December	Secretary Forestry, Wildlife & Fisheries 10 th December	--do--
PC 21006 Registration						
01 General Public Service	011205 Tax-Management (Customs, Income Tax, Excise.) (Provincial Excise)					
011205 Tax Management	LQ 4016 Superintendence	Registrar	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
PC 21007 Charges on Account of MV Act						
01 General Public Service	01205 Tax Management					
011205 Tax Management	LQ 4017 Registration & Token Tax	Excise & Taxation Officers	Director Excise & Taxation 15 th November	Director General Excise & Taxation 1 st December	Secretary Excise & Taxation 10 th December	--do--
-do-	LQ 4018 Route Permit of Vehicles	Secretary, Regional/ Provincial Transport Authority	Commissioner Chairman P.T.A. 15 th November	--	Secretary Transport 10 th December	--do--

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1	2	3	4	5	6	7
PC 21008 Other Taxes & Duties						
01 General Public Service	011205 Tax Management					
011205 Tax-Management	LQ 4021 Cotton Fee	Excise & Taxation Officer	Director Excise 15 th November	Director General Excise& Taxation 1 st December	Secretary Excise & Taxation 10 th December	--do--
011205 Tax Management	LQ 4022 Urban Immoveable Property Tax	--do--	--do--	--do--	--do--	--do--
011205 Tax Management	LQ 4023 Charges in connection with Tobacco Duties	--do--	--do--	--do--	--do--	--do--
011205 Tax Management	LQ 4024 Charge under Electricity Act	Electric Inspector	Chief Engineer Power 15 th November	--	Secretary Irrigation & Power 10 th December	--do--
PC 21009 Irrigation & Power						
04 Economic Affairs	0422 Irrigation 042201 Administration					
042201 Administration	LQ 4025 Chief Engineers	Administrative Officer	Chief Engineer 15 th November	--	Secretary Irrigation & Power 10 th December	--do--
-do-	LQ 4026 Chief Engineer, Water Treaty Implementation Cell	Administrative Officer	--do--	--	--do--	--do--
-do-	LQ 4027 Chief Engineer Planning & Review	Administrative Officer	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4028 Superintending Engineers	Superintendent Engineer	Chief Engineer 15 th November	--	--do--	--do--
042202 Irrigation Dams	LQ 4038 Irrigation Dams	Executive Engineer	Superintendent Engineer 15 th November	Chief Engineer 1 st December	--do--	--do--
042203 Canal Irrigation	LQ 4029 Canal Irrigation (Executive)	Executive Engineer	--do--	--do--	--do--	--do--
-do-	LQ 4039 Canal Irrigation Special Revenue	--do--	--do--	--do--	--do--	--do--
-do-	LQ 4030 Chashma Right Bank Canal	--do--	--do--	--do--	--do--	--do--
-do-	LQ 5309 Chashma Right Bank Project 67 & 68 Stage III (Exec)	Project Director	--do--	--do--	--do--	--do--
-do-	LQ 4764 Greater Thal Canal	--do--	--do--	--do--	--do--	--do--
042204 Tube wells	LQ 4040 Tube wells	Executive Engineer	--do--	--do--	--do--	--do--
042205 Machinery Workshops	LQ 4031 Excavator and Store Division	--do--	--do--	--do--	--do--	--do--
042206 Irrigation Research	LQ 4041 Research Institute	Chief Engineer	Chief Engineer 15 th November	--	--do--	--do--
-do-	LQ 4042 Director Design	Director	--do--	Chief Engineer 1 st December		
107105 Flood Control	LQ 4043 Chief Engineer Flood Cell	Chief Engineer	--do--	--do--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4044 Director Hydrology	Director	--do--	--do--	--do--	--do--
-do-	LQ 4045 Drainage	Executive Engineer	Superintending Engineer 15 th November	--do--	--do--	--do--
042205 Machinery Workshops	LQ 4032 Moghalpura Irrigation workshop	-do-	-do-	-do-	-do-	--do--
-do-	LQ 4033 Bahawal Irrigation workshop	-do-	-do-	-do-	-do-	-do-
014110 Others	RP 4001 Hill Torrents, Rajanpur	District Officer (Revenue)	DCO 1 st December	--do--	Secretary Irrigation & Power 10 th December	-do-
-do-	DG 4003 Hills Torrents DG Khan	--do--	--do--	--do--	--do--	--do--
-do-	LQ 4049 Grant in Aid to Engineering Academy	Director	Chief Engineer 15 th November	--do--	--do--	--do--
042301 Administration	LQ 4047 Director Land Reclamation	Director Land Reclamation	Director Land Reclamation 15 th November	--do--	--do--	--do--
042302 Water Logging	LQ 4048 Water Logging & Salinity Control	Executive Engineer	Superintending Engineer 15 th December	--do--	--do--	--do--
042250 Others	LQ 5945 Suspense-Chief Engineers etc	Executive Engineer	Superintending Engineer	--do--	--do--	--do--
PC 21010/PC24010 General Administration						

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
01 General Public Service	011 Executive & Legislative Organs, Financial Affairs					
011101 Parliamentary/ Legislative Affairs	LQ 4053 Provincial Assembly (Voted)	Secretary Provincial Assembly	Secretary Provincial Assembly 15 th November	--	Secretary Provincial Assembly 10 th December	--do--
-do-	LQ 4054 Provincial Assembly (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4055 Provincial Assembly Department. (Charged)	--do--	--do--	--	--do--	--do--
011103 Provincial Executive	LQ 4056 Governor's House (Charged)	Military Secretary to the Governor	Military Secretary to the Governor 15 th November	--	Military Secretary to the Governor 10 th December	--do--
-do-	LQ 4057 Governor's Secretariat (Charged)	Secretary to the Governor	Secretary to the Governor 15 th November	--	Secretary to the Governor 10 th December	--do--
-do-	LQ 4058 Chief Ministers Secretariat	Secretary to the Chief Minister	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--
-do-	LQ 4059 Minister	Secretary (I&C) S&GA	Chief Secretary 15 th November	--	Chief Secretary 10 th December	--do--
-do-	LQ 4769 Water Courses (Punjab Component)	Project Director	Secretary Agriculture 15 th November	--	Secretary Agriculture 10 th December	--do--
-do-	LQ 4770 Water Courses (Regional Offices)	Regional Manager	Project Director 15 th November	--	--do--	--do--
011104 Administrative Inspection	LQ 4060 Chief Ministers Inspection Team	Secretary CM I T	Chairman Chief Minister's Inspection Team	--	Chairman CMIT 10 th December	-do-

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1	2	3	4	5	6	7
-do-	LQ 4061 Provincial Ombudsman	Additional Secretary	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--
011101 Parliamentary /Legislative Affairs	LQ 4062 Law Department	Secretary Law	Secretary Law 15 th November	--	Secretary Law 10 th December	--do--
015101 Establishment. S & G AD	LQ 4063 Services & General Administration	Chief Secretary	Chief Secretary 15 th November	--	Chief Secretary 10 th December	--do--
015102 Human Resource Development.	LQ 4383 Management & Professional Development Deptt	Secretary	--do--	--	Secretary 10 th December	--do--
	LQ 5992 Punjab Institute of Management & Professional Development	Director General	Secretary MPDD 15 th November	--	--do--	--do--
047202 Tourism	LQ 4384 Tourism & Resort Development Department	Secretary	Secretary 15 th November	--	--do--	--do--
036101 Secretariat Administration.	LQ 4064 Home Department	Secretary	--do--	--	--do--	-do-
-do-	LQ 5276 Public Prosecution Department	Secretary	--do--	--	--do--	--do--
-do-	LQ 5283 Prosecutor General	Prosecutor General	--do--	--	--do--	--do--
-do-	LQ 5362 Child Protection	Chairperson	--do--	--	--do--	--do--
-do-	LQ 5363 Project Management Unit Home	Project Director	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4771 Aviation Flight (RW)	Section Officer	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--
011103 Provincial Executive	LQ 4376 Governor House Staff & House Hold	Military Secretary to Governor	Military Secretary to Governor 15 th November	--	Military Secretary to Governor 10 th December	--do--
011108 Local Authority & Regulation	LQ 4065 Local Government & Community Development	Secretary	Secretary Local Govt. & Community Development 15 th November	--	Secretary Local Govt. & Community Development 10 th December	--do--
011206 Accounting Services	LQ 4100 Inspectorate of Treasuries	Finance Secretary	Finance Secretary 15 th November	--	Finance Secretary 10 th December	--do--
011204 Administration. of Financial Affairs	LQ 4066 Finance Department	--do--	--do--	--	--do--	--do--
-do-	LQ 5293 Provincial Finance Commission	--do--	--do--	--	--do--	--do--
011205 Tax Management	LQ 4067 Excise & Taxation Department	Secretary	Secretary Excise & Taxation 15 th November	--	Secretary Excise & Taxation 10 th December	--do--
015201 Planning	LQ 4772 PMU (P&D)	Director General	Secretary P&D 15 th November	--	Secretary P&D 10 th December	--do--
-do-	LQ 4068 Planning & Development Department	Chairperson	Chairman Planning & Development Board 15 th November	--	Chairman Planning & Development. Board 10 th December	--do--
086101 Administration	LQ 4069 Information Culture & Youth Affairs Department	Secretary	Secretary 15 th November	--	Secretary 10 th December	--do--

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1	2	3	4	5	6	7
015406 Information Technology	LQ 4070 Information Technology Department	Secretary	--do--	--	--do--	--do--
042601 Administration	LQ 4071 Communication & Works Department	Secretary	--do--	--	--do--	--do--
093103 Administration	LQ 4448 Higher Education Department	Secretary	--do--	--	--do--	--do--
	LQ 4451 School Education	Secretary	--do--	--	--do--	--do--
-do-	LQ 4766 Monitoring & Evaluation Cell	District Managers	Secretary School Education 15 th November	--	--do--	--do--
-do-	LQ 4073 Literacy Department	Secretary	Secretary 15 th November	--	--do--	--do--
094101 School for Handicap	LQ 4378 Special Education Department	Secretary	--do--	--	--do--	--do--
076101 Administration	LQ 4074 Health Department	Secretary	--do--	--	--do--	--do--
074107 Population Welfare Measures	LQ 5364 Population Welfare Department	Secretary	--do--	--	--do--	--do--
041310 Administration	LQ 4075 Labour and Human Resource	Secretary	--do--	--	--do--	--do--
061101 Administration	LQ 4076 HUD & PHED	Secretary	--do--	--	--do--	--do--
-do-	LQ 4077 Environment Protection	Secretary	--do--	--	--do--	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
108101 Social Welfare Measures	LQ 4078 Social Welfare, Baitul maal & Women Development	Secretary	--do--	--	--do--	--do--
--do--	LQ 4079 Zakat & Usher	Secretary	--do--	--	--do--	--do--
081105 Administration	LQ 4379 Sports Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 4152 Grants to Sports Board	Director General Sports	Secretary Sports	--	--do--	--do--
--do--	LQ 4153 Directorate General Sports	--do--	Secretary 15 th November	--	--do--	--do--
084103 Auqaf	LQ 4080 Auqaf Department	Secretary	--do--	--	--do--	--do--
042101 Administration	LQ 4081 Agriculture Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 4082 Food Department	Secretary	--do--	-	--do--	--do--
--do--	LQ 4083 Livestock & Dairy Development	Secretary	--do--	--	--do--	--do--
--do--	LQ 4084 Forestry, Wildlife & Fisheries Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 4085 Co-operative Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 4086 Irrigation & Power Department	Secretary	--do--	--	--do--	-do-

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1	2	3	4	5	6	7
044105 Administration	LQ 4087 Industries Department	Secretary	--do--	--	--do--	--do--
--do--	LQ 5277 Punjab Consumer Protection Council	Director	Secretary Industries 15 th November	--	--do--	--do--
--do--	LQ 5278 District Consumer Protection Council	Deputy Director	--do--	--	--do--	--do--
--do--	LQ 5279 District Consumer Courts	Presiding Officer	--do--	--	--do--	--do--
045201 Administration	LQ 4088 Transport Department	Secretary	Secretary Transport 15 th November	--	--do--	--do--
044105 Administration	LQ 4382 Mines & Mineral Department	Secretary	Secretary 15 th November	--	--do--	--do--
011103 Provincial Executive	LQ 4089 VIP Flight Maintenance & Operation Cell	Section Officer	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--
05101 Establishment, GA	LQ 4090 Director General Protocol	Director General Protocol	--do--	--	--do--	--do--
031101 Courts /Justice	LQ 4091 Punjab Service Tribunal.	Registrar	--do--	--	--do--	--do--
011110 General Commission	LQ 4092 Public Services Commission	Secretary Public Service Commission	Chairman Public Service Commission 15 th November	--	--do--	--do--
011207 Auditing Services	LQ 4102 Local Fund Audit Department.	Provincial/ Divisional Directors	Finance Secretary 15 th November		Finance Secretary 10 th December	--do--

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1	2	3	4	5	6	7
011205 Tax Management	LQ 4099 Board of Revenue	Assistant Secretary (General)	Senior Member Board of Revenue 15 th November	--	Senior Member, Board of Revenue 10 th December	--do--
--do--	LQ 4768 Member Colonies	Member Colonies	--do--	--	--do--	--do--
011206 Accounting Services	LQ 4101 Treasuries/District Accounts Offices	Treasury/District Accounts Officers	Finance Secretary 15 th November	--	Finance Secretary 10 th December	--do--
034120 Others	LQ 4103 Reclamation & Probation	Director Reclamation	Home Secretary 15 th November	--	Home Secretary 10 th December	--do--
032108 Economic Crime Invest.	LQ 4093 Anti-Corruption Establishment	Assistant Director	Director General Anti-Corruption 15 th November	--	Additional Chief Secretary 10 th December	--do--
-do-	LQ 4094 Special Judges Anticorruption	Senior Special Judge ACE	--do--	--	--do--	--do--
076101 Administration	LQ 4105 Drug Courts	Special Judge-cum- Inquiry Officers	Secretary Health 15 th November	--	Secretary 10 th December	--do--
036101 Secretariat Administration.	LQ 4095 Crises Management & Control Centre	Secretary	Secretary 15 th November	--	--do--	--do--
-do-	LQ 4096 District Public Safety Commission	Secretary DPSC	Home Secretary 15 th November	--	--do--	--do--
-do-	LQ 4097 Forensic Science Laboratory	Director	--do--	--	--do--	--do--
044105 Administration	LQ 4106 Punjab Prices & Supply Board	Secretary Industries	Secretary Industries 15 th November	--	Secretary Industries 10 th December	--do--
041214 Administration	LQ 4767 Commerce & Investment	Secretary	Secretary 15 th November	--	Secretary 10 th December	--do--

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1	2	3	4	5	6	7
10710 Relief	LQ 5365 Relief Measures	Secretary Relief	Secretary Relief 15 th November	--	--do--	--do--
	LQ 4446 Director General Punjab Historic Areas	Director General	Secretary Information 15 th November	--	--do--	--do--
	LQ 4766 Monitoring & Evaluation Cell	Deputy Director	Secretary School Education 15 th November	--	--do--	--do--
	LQ 4772 Director General Monitoring & Evaluation P&D	Director General	Secretary P&D 15 th November	--	--do--	--do--
	LW 4065 Cane Commissioner	Cane Commissioner	Secretary Food 15 th November	--	--do--	--do--
PC 21011 Administration of Justice						
03 Public Order and Safety Affairs	031 Law Courts 0311 Law courts					
031102 Attorneys	LQ 5467 Solicitors Department	Solicitor	Solicitor 15 th November	--	Secretary Law 10 th December	--do--
-do-	LQ 5468 Mufassil Establishment	District Attorney	Secretary Law 15 th November	--	--do--	--do--
-do-	LQ 5469 Advocate General	Advocate General	Advocate General 15 th November	--	--do--	--do--
031120 Others	LQ 4110 Administrative General & Official Trustee	Administrative General	Administrative General 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
031101 Courts/Justice	LQ 4111 High Court (Voted)	Registrar, Lahore High Court	Registrar Lahore High Court 15 th November	--	Chief Justice Lahore High Court 10 th December	--do--
-do-	LQ 4112 High Court (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4114 Session Judges	District & Session Judges	--do--	--	--do--	-do-
-do-	LQ 4115 Civil Courts	Senior Civil Judges	--do--	--	--do--	--do--
-do-	LQ 4117 Courts of Small Causes	Judge, Small Causes court	--do--	--	--do--	--do--
-do-	LQ 4116 Special Courts	Special Judges	--do--	--	--do--	--do--
PC 21012 Jail & Convict Settlement						
03 Public Order and Safety Affairs	034 Prison Administration and Operation 0341 Prison Administration and Operation					
034101 Jails & Convict Settlement	LQ 4118 Direction	Inspector General of Prisons	Inspector General of Prisons 15 th November	--	Home Secretary 10 th December	--do--
--do--	LQ 4119 Central Jails	Superintendent Jail	--do--	--	--do--	--do--
--do--	LQ 4120 District Jails	--do--	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
--do--	LQ 4121 Lock-ups	District Officer (Revenue)	--do--	--	--do--	--do--
--do--	LQ 4122 Jails (Manufactures) Central Jails	Superintendent Jail	--do--	--	--do--	--do--
--do--	LQ 4123 Jails (Manufactures) District Jails	--do--	--do--	--	--do--	--do--
--do--	LQ 4124 Works	--do--	--do--	--	--do--	--do--
PC21013 Police						
03 Public Order and Safety Affairs	032 Police 0321 Police					
032102 Provincial Police	LQ 4125 Direction	Inspector General Police	Inspector General Police 15 th November	--	Inspector General Police 10 th December	--do--
--do--	LQ 4126 Superintendence	Deputy Inspector General of Police	-do-	--	--do--	--do--
--do--	LQ 4127 District Police	Superintendents of Police	--do--	--	--do--	--do--
--do--	LQ 4128 Crime Investigation Department	Superintendent Police (Crime)	Additional Inspector General Police 15 th November	--	--do--	--do--
--do--	LQ 4129 Special Branch	Superintendent Police Special Branch	Additional Inspector General Special Branch 15 th November	--	--do--	--do--
032103 Local Police	RP 4002 Border Military Police (Rajanpur)	Commandant	Commissioner 15 th November	--	Home Secretary 10 th December	--do--

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1	2	3	4	5	6	7
--do--	DG 4005 Border Military Police (DG Khan)	Commandant	Commissioner 51 th November	--	--do--	--do--
--do--	DG 4006 Balouch Levy, D.G. Khan	--do--	--do--	--	--do--	--do--
03213 Other Civil Armed Forces	LQ 4131 Punjab Constabulary	Commandant	Inspector General Police 15 th November	--	Inspector General Police 10 th December	--do--
032150 Others	LQ 4132 Police Employed for Agency	Superintendent of Police	Deputy Inspector General of Police 15 th November	--	--do--	--do--
--do--	LQ 4133 Police supplied to Public Departments, Private Bodies & Persons	--do--	--do--	--	--do--	--do--
--do--	LQ 4134 Quami Razakar Organization	Inspector General of Police	Inspector General of Police 15 th November	--	--do--	--do--
--do--	LQ 4135 Works	Superintendent of Police	--do--	--	--do--	--do--
032111 Training	LQ 4136 Police Training Institutes	Superintendents of Police	--do--	--	--do--	--do--
032102 Provincial Police	LW 4120 Elite Police Force	Deputy Inspector General Police	--do--	--	--do--	--do--
PC 21014 Museums						
09 Education Affairs & Services	095 Subsidiary Services to Education					

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1	2	3	4	5	6	7
095101 Archives Library & Museums	LQ 4137 Museums	Commissioner	Secretary Information Culture 10 th December	--	Secretary Information Culture 10 th December	--do--
PC 21015 Education						
09 Education Affairs & Services	0921 Secondary Education Affairs & Services					
093103 Administration	LQ 4138 Direction (Elementary)	Director Public Instructions	Director Public Instructions (Ele) 15 th November	--	Secretary School Education 10 st December	--do--
--do--	LQ 4139 Direction (Secondary)	Director Public Instructions	Director Public Instructions (Secondary) 15 th November	--	--do--	--do--
--do--	LQ 4140 Direction (College)	Director Public Instructions	Director Public Instructions (C) 15 th November	--	Secretary Higher Education 10 th December	--do--
093101 General Universities / Colleges	LQ 4145 Arts College	Principal	--do--	--	--do--	--do--
093102 Professional Colleges	LQ 4146 Professional Colleges	Principal	--do--	--	--do--	--do--
-do-	LQ 4147 Elementary Teachers Training Colleges	Principal	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
094101 School for Handicapped	LQ 4148 Directorate of Special Education	Director	Secretary Special Education 15 th November	--	Secretary Special Education 10 th December	--do--

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1	2	3	4	5	6	7
095101 Archives Library	LQ 4149 Libraries	Librarian	Director General Libraries	--	Secretary Higher Education 10 th December	--do--
09103 Administration	LQ 4343 Programme Management & Implement Unit	Project Director	Secretary School Education 10 th November	--	Secretary School Education 10 th December	--do--
--do--	LQ 5255 Punjab Education Assessment System	Director	Director Public Instructions 10 th November	--	--do--	--do--
--do--	LQ 5296 Chief Minister's Monitoring Force & Evaluation Cell	Director	--do--	--	--do--	--do--
--do--	LQ 5308 Inspection Colleges	--do--	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
097120 Others	LQ 5318 Miscellaneous Grants	All DDOs	Director Public Instructions 10 th November	--	--do--	--do--
-do-	LQ 5319 In-service Teachers Training	Director	D P I (School)	--	Secretary School Education 10 th December	--do--
	LQ 4413 Government College University Lahore	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	AQ 4001 Cadet college Hassan Abdal	Principal	Secretary School Education 15 th November	--	Secretary School Education 15 th December	--do--
	BO 4007 Sadiq Public High School Bahawalpur	Principal	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
	FQ 4002 Government College University Faisalabad	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	GU 4002 University of Gujrat	--do--	--do--	--	--do--	--do--
	LQ 4414 Punjab Examination Commission	Director General	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
	LQ 4416 School of Mathematical Sciences GC University	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	LQ 4417 Lahore College for Women University, Lahore	--do--	--do--	--	--do--	--do--
	LQ 4418 Children Library Complex	Director	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
	LQ 4419 University Education Lahore	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	LQ 4420 Government Central Model School	Headmaster	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
	LQ 4421 Queen Mary College	Principal	Secretary Higher Education 15 th School	--	Secretary Higher Education 15 th December	--do--
	LQ 4422 Kinnaird College for Women	Principal	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
	LQ4423 Government Fatima College for Women Chuna Mandi	Principal	--do--	--	--do--	--do--
	LQ 4424 Quaid-e-Azam Library	Director General	--do--	--	--do--	--do--
	RA 4001 Lawrence College Murree	Principal	Secretary School Education 15 th November	--	Secretary School Education 10 th December	--do--
	RA 4002 Fatima Jinnah Women University	Vice Chancellor	Secretary Higher Education 15 th November	--	Secretary Higher Education 10 th December	--do--
	RA 4003 Government Degree College Khauta	Principal	--do--	--	--do--	--do--
	SQ 4002 University of Sargodha	Vice Chancellor	--do--	--	--do--	--do--
PC 21016 Health Service						
07 Health	073 Health Services					
093102 Professional Colleges & Universities	LW 4113 King Edward Medical College, University Lahore	Vice Chancellor	Secretary Health 15 th November	--	Secretary, Health 10 th December	--do--
073101 General Hospital Services	MP 4005 Nishtar Hospital / Nishtar Medical College, Multan	Principal	--do--	--	--do--	--do--
-do-	LQ 4173 Punjab Institute of Cardiology, Lahore.	Project Director	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
093102 Professional Colleges	LQ 4155 College of Nursing, Lahore	Principal	Director General Nursing 15 th November	--	--do--	--do--
--do--	LQ 4156 College of Community Medicines, Lahore.	--do--	Secretary Health 15 th November	--	--do--	--do--
073101 General Hospital Services	LQ 4176 Services Hospital / SIMS, Lahore	--do--	--do--	--	--do--	--do--
--do--	BO 4002 BV Hospital /Quaid- e-Azam Medical College, Bahawalpur	--do--	--do--	--	--do--	--do--
--do--	FQ 4001 DHQ / Allied Hospital / Punjab Medical College, Faisalabad	--do--	--do--	--	--do--	--do--
--do--	RA 4005 DHQ/RGH/Holy Family Hospital Rawalpindi Medical College, Rawalpindi	--do--	--do--	--	--do--	--do--
--do--	LQ 4175 Ganga Ram Hospital/Fatimah Jinnah Medical College for Women, Lahore.	--do--	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	LQ 4171 Lahore General Hospital Post- Graduate Medical Institute, Lahore	--do--	--do--	--	--do--	--do--
-do-	LQ 4172 Jinnah Hospital /Alma Iqbal Medical College, Lahore	--do--	--do--	--	--do--	--do--
093102 Professional Colleges	LQ 4154 Medical schools	--do--	--do--	--	--do--	--do--
076101 Administration	LQ 4161 Superintendence	Director General Health Service	--do--	--	--do--	--do--
-do-	LQ 4160 Directorate of Nursing Services, Punjab.	Director General Nursing	--do--	--	--do--	--do--
-do-	LQ 4162 Grant-in-Aid	Deputy Director	Director General Health Services 10 th November	--	--do--	--do--
-do-	LQ 4165 Audit Cell.	Director Audit	Secretary Health 15 th November	--	--do--	--do--
-do-	LQ 4164 Central Medical Equipment Repair Workshop, Lahore	Manager	Director General Health Services 15 th November	--	--do--	--do--
-do-	MP4004 Central Medical Equipment Repair Workshop, Multan	--do--	--do--	--	--do--	--do--
-do-	SQ 4001 Central Medical Equipment Repair Workshop, Sargodha	--do--	--do--	--	--do--	--do--

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1	2	3	4	5	6	7
093102 Professional Colleges	LQ 4158 Provincial Health Development Centre	Project Director	--do--	--	--do--	--do--
036101 General Hospital Service	LQ 5879 Mayo Hospital, Lahore	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--
-do-	LQ 5882 Lady Willington Hospital	--do--	--do--	--	--do--	--do--
--do--	LQ5883 Lady Aitcheson Hospital	--do--	--do--	--	--do--	--do--
093102 Professional Colleges	LQ 4394 School of Allied Health Science, Children, Lahore.	--do--	--do--	--	--do--	--do--
073101 General Hospital Services	LQ 4167 Dental Hospital Lahore	--do--	--do--	--	--do--	--do--
-do-	RA 4004 Tuberculosis Sanatorium, Samli	--do--	--do--	--	--do--	--do--
076101 Administration	LQ 4163 Provincial Blood Transfusion Services	Blood Transfusion Officer	Director Blood Transfusion 15 th November	--	--do--	--do--
073101 General Hospital Services	MP 4009 Multan Institute of Cardiology, Multan	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--
-do-	LQ 4169 Other Hospital & Dispensaries Mufasil Hospitals & Dispensaries	Medical Superintendent	Director General Health Services 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
-do-	MP 4010 Children's Complex, Multan. Phase-II	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--
-do-	LQ 4166 Model Chest Clinic, Lahore.	Senior Medical Officer	Director General Health Services 15 th November	--	--do--	--do--
-do-	LQ 4168 Paediatric Hospital/ Institute Lahore Nursing School cum Hostel	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--
-do-	RR 4001 Sh. Zayed Hospital Rahim Yar Khan	Principal	--do--	--	--do--	--do--
-do-	LQ 4179 Punjab Rural Support Programme.	Chief Operating Officer	--do--	--	--do--	--do--
-do-	LQ 4180 Lump sum provision for Protection of the Public Environment from ionizing Radiation.	Secretary Health	--do--	--	--do--	--do--
-do-	FQ 4551 Faisalabad Institute of Cardiology, Faisalabad.	Project Director	--do--	--	--do--	--do--
093102 Professional Colleges	LQ 5242 Public Health Nursing Schools	Principal	Director General Nursing 15 th November	--	--do--	--do--
073201 Special Hospital Services	LQ 4181 Mental Hospital Lahore	Medical Superintendent	Secretary Health 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
074104 Chemical Examiner & Laboratories	LQ 4182 Chemical Examiner	Chemical Examiner	Director General Health Services 15 th November	--	--do--	--do--
-do-	LQ 4183 Bacteriological Laboratory	Bacteriologist	--do--	--	--do--	--do--
-do-	LQ 4184 Food Laboratory.	Public Analyst	--do--	--	--do--	--do--
-do-	LQ 4185 Drug Laboratories	Director	--do--	--	--do--	--do--
	LQ 4157 De- montmorency College of Dentistry	Principal	Secretary Health 15 th November	--	--do--	--do--
	LQ 5877 Chief Minister Task Force on Medical Education	Secretary Health	--do--	--	--do--	--do--
	LQ5878 School of Nursing Mayo Hospital	Principal	--do--	--	--do--	--do--
	LW 4096 Punjab Institute of Preventive Ophthalmology	Director General	--do--	--	--do--	--do--
PC 2117 Public Health						
06 Housing & Community Amenities	0631 Water Supply					
063101 Administration	LQ 4201 Chief Engineers (North Zone)	Chief Engineers	Chief Engineer 15 th November	--	Secretary HUD & PHED 10 th December	--do--

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1	2	3	4	5	6	7
-do-	LQ 4202 Chief Engineer (South Zone)	--do--	--do--	--	Secretary HUD & PHED 10 th December	--do--
063103 Grants	LQ 4340 DG PHA	Director General PHA	Secretary PHED 15 th November	--	--do--	--do--
053101 Environment Protection	LQ 4186 Environmental Protection Agency	Director General EPA	Director General EPA 15 th November	--	Secretary EPD 1 st December	--do--
PC 21018 Agriculture						
04 Economic Affairs	0421 Agriculture					
042113 Information & Statistics	LQ 5299 Agricultural Census / Statistics	Statistical Officer	Statisticians 15 th November	Director Crop Reporting 1 st December	Secretary Agriculture 10 th December	--do--
083103 Publicity	LQ 4188 Agriculture Information Bureau	Deputy Director	Director Agriculture (Information) 15 th November	--	--do--	--do--
082120 Others	LQ 4189 Government Gardens	Superintendent Govt. Gardens	Director Agriculture 15 th November	Director General Extension. 1 st December	--do--	--do--
093102 Professional Universities	RA 4006 University of ARID Rawalpindi.	VC ARID	Secretary Agriculture 15 th November	--	Secretary Agriculture 10 th December	--do--
-do-	LQ 4190 Agriculture Training Institute	Principal	--do--	--	--do--	--do--
042103 Agriculture Research & Extension	LQ 4193 Extension Service (Extension)	D.G.A. (Field) D.G.A. (Ext.)	D.G.A. (Field) D.G.A. (Ext.) 15 th November	--	--do--	--do--
-do-	LQ 4195 Extension Service (Research)	D.G.A. (Research)	D.G.A. (Research) 15 th November	--	--do--	--do--

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1	2	3	4	5	6	7
042101 Administration	LQ 4191 Planning & Evaluation Cell	Chief Planning & Evaluation Officer	Director General Agriculture (Ext.) 15 th November	--	--do--	--do--
042103 Agriculture Research & Extension	LQ 4765 WTO Cell	Secretary Agriculture	Secretary Agriculture 1 st December	--	--do--	--do--
-do-	LQ 4192 Subordinate & Expert Staff	Extra Assistant Director	Director of Agriculture 15 th November	Director General Agriculture, Field 1 st December	Secretary Agriculture 10 th December	--do--
-do-	LQ 4196 On Farm Water Management Programme	Water Management Officer	Director General Agriculture (OFW) 15 th November	--	--do--	--do--
-do-	LQ 4194 Extension Service (Floriculture)	Director (Floriculture)	Director Agriculture 15 th November	Director General Agriculture (Ext.) 1 st December	Secretary Agriculture 10 th December	--do--
042103 Agriculture Research & Extension	VQ 4001 RAEDC Vehari	Chief Coordinator	Director of Agri. (Ext.) 15 th November	--do--	--do--	--do--
-do-	LQ 4200 Lump sum Provision for Incentives	Secretary Agriculture	Secretary Agriculture 15 th November	--	-do-	-do-
042103 Agriculture Research & Extension	LQ 4197 Agriculture Engineering Soil Conservation & Boring operations	Director Agriculture Engineering / Agriculture. Engineer	Director of Agricultural Engineering, /Soil Conservation 15 th November	Director General Agriculture Ext. 1 st December	--do--	--do--
-do-	LQ 4198 Grant-in-Aid, Contribution etc	Secretary Agriculture Department	Secretary Agriculture Department	--	--do--	--do--
-do-	LQ 4199 Works	All Officers Mentioned Above	D.G.A. (Ext.) D.G.A. (Research) D.G.A. (Field) 15 th November	--	--do--	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
042104 Plants Protection & Locust Control	MP 4006 Plant Protection & Locust Control	Deputy Director plant protection	Director of Agriculture 15 th November	Director General Agri. Research 1 st December	Secretary Agriculture 10 th December	--do--
042101 Administration	LQ 5306 PAD & SC	Director General	Secretary Agriculture 15 th November	--	--do--	--do--
042103 Agriculture Research & Extension	LQ 4357 PAMCO	Chief Executive Officer	--do--	--	--do--	--do--
044120 Others	BO 4003 Karkhana Alaat-e- Zarai Bahawalpur	Project director	Director General Agriculture (Field) 15 th November	--	--do--	--do--
PC 21019 Fisheries						
04 Economic Affairs	0425 Fishing					
042501 Administration	LQ 4203 Fisheries	Director General Fisheries	Director General Fisheries 15 th November	--	Secretary Forest, Wildlife & Fisheries 10 th December	--do--
PC 21020 Veterinary						
04 Economic Affairs	042106 Animal Husbandry					
042106 Animal Husbandry	LQ 4204 Direction-Extension.	Director General, Extension	Director General, Extension 15 th November	--	Secretary Livestock 10 th December	--do--
--do--	LQ 4205 Direction-Research	--do--	Director General Research 15 th November	--	--do--	--do--
--do--	LQ 4206 Direction-Planning & Evaluation Cell	Director	Director General, Extension 15 th November	--	--do--	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
-do-	LQ 4207 Superintendence	Deputy Director Livestock	--do--	--	--do--	--do--
-do-	LQ 4208 Veterinary Education & Research	Director	--do--	--	--do--	--do--
-do-	RA 4134 Directorate of Poultry Research Institute	Director	Director General Research 15 th November	--	Secretary Livestock 10 th December	--do--
-do-	LQ 4209 Provincial Schemes (Research)	Additional Director	Director General Research 15 th November	--	--do--	--do--
-do-	MP 4091 Directorate of Punjab Small Ruminants, Multan	Director	Director General Research 15 th November	--	--do--	--do--
-do-	LQ 4393 Provincial Schemes (Extension)	Director	Director General Extension 15 th November	--	--do--	--do--
-do-	LQ 4210 Mufassil Veterinary Hospital & Dispensaries	--do--	--do--	--	--do--	--do--
-do-	LQ 4211 Field Control of Diseases Extension	Director	--do--	--	--do--	--do--
-do-	LQ 4212 Field Control & Disease-Research	Director	--do--	--	--do--	--do--
-do-	LQ 4213 Breeding Operation- Government Farms LPRI (Research)	Director	--do--	--	--do--	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
-do-	LQ 4214 Breeding Operations- Government Farms (Extension)	Director	Director General Extension 15 th November	--	--do--	--do--
-do-	LQ 4392 Breeding Operations- Government Farms (DLF)	Director	--do--	---	--do--	--do--
-do-	LQ 4215 Provincial Schemes (Farms)	Director	--do--	--	--do--	--do--
PC 21021 Co-Operation						
04 Economic Services	042107 Co-Operation					
042107 Co-Operation	LQ 4216 Direction	Registrar Co- operative Societies	Registrar Co- operative Societies 15 th November	--	Secretary Co-operative 10 th December	--do--
-do-	LQ 4217 Superintendence	Deputy/Circle Registrar	--do--	--	--do--	--do--
-do-	FQ 4003 Co-operative Training Institute Faisalabad	Principal	--do--	--	--do--	--do--
-do-	BO 4004 Co-operative Training Institute Bahawalpur	Principal	--do--	--	--do--	--do--
PC 21022 Industries						

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
04 Economic Services	0441 Manufacturing					
044105 Administration	LQ 4218 Headquarter Establishment	Director Industries	Director Industries 15 th November	--	Secretary Industries 10 th December	--do--
044201 Mining of Mineral	LQ 4221 Headquarter Establishment	Director General Mines & Minerals	Director General Mines & Mineral 15 th November	--	Secretary Mines & Mineral 10 th December	--do--
-do-	LQ 4223 Inspectorate of Mines	Chief Inspector Mines	--do--	--	--do--	--do--
-do-	LQ 4331 Mines Labour Welfare Commissioner ate	Commissioner labour Welfare	--do--	--	--do--	--do--
044101 Support & Industrial Development	LQ 4219 Grant in aid to TEVTA	Secretary TEVTA	Secretary TEVTA 15 th November	--	Secretary TEVTA 10 th December	--do--
041305 Industrial Safety	LQ 4220 Inspectorate of Boilers	Chief Inspector of Boilers	Chief Inspector of Boilers 15 th November	--	Secretary Industries 10 th December	--do--
-do-	LQ 4224 Grants-in-Aid to Small Industries Corporation	Secretary Industries	Secretary Industries 15 th November	--	--do--	--do--
	LW 4008 Regional Establishment Mines & Mineral	Deputy Director	Director General Mines & Mineral 15 th November	--	Secretary Mines & Mineral 10 th December	--do--
PC 2123 Miscellaneous Departments						

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
041212 Trade Mark	LQ 4225 Weight & Measures, Trade Mark & Patent Rights	Joint Director	Director Labour & Human Resource 15 th November	--	Secretary Labour & Human Resource 10 th December	--do--
031101 Courts	LQ 4226 Labour Courts	Presiding Officers Labour Courts	Secretary Labour 15 th November	--	--do--	--do--
041102 Anthropological	LQ 4239 Archaeology	Director General	Director General 15 th November	--	Secretary Information 10 th December	--do--
081103 Zoo & Other Entertainment Places	BO 4055 Zoological Garden Bahawalpur Museum	Deputy Director Wildlife	Director General Wildlife 15 th November	--	Secretary Forest, Wildlife & Fisheries 10 th December	--do--
-do-	LQ 4358 Lahore Fort & Shalimar Gardens	Director General	Director General Archaeology 15 th November	--	Secretary Information 10 th December	--do--
041310 Administration	LQ 4228 Director of Labour Welfare	Assistant/Deputy Join Director of labour welfare	Director of Labour Welfare 15 th November	--	Secretary Labour & Human Resource 10 th December	--do--
041308 Wage Regulation	LQ 4229 Minimum Wages Board	Secretary of Board	Secretary Labour & Human Resource 15 th November	--	--do--	--do--
083103 Publicity	LQ 4236 Compulsory Screening of Films	Director General, Public Relations	Director General Public Relations 15 th November	--	Secretary Information Culture 10 th December	--do--
083104 Public Relations	LQ 4237 Public Relations	Information Officers, Assistant Director	--do--	--	--do--	--do--
015301 Statistics	LQ 4238 Bureau of Statistics	Director /Deputy Director	Director General Bureau of Statistics 15 th November	--	Secretary Planning & Development 10 th December	--do--
082105 Promotion of Cultural Activities	LQ 4241 Promotion of Cultural activities	Secretary Information Culture	Secretary Information, Culture 15 th November	--	Secretary Information Culture 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
042401 Preservation of Wildlife	LQ 4242 Preservation of Wildlife & Control of Hunting	Deputy Game Wardens	Director General Wildlife 15 th November	--	Secretary Forestry, Wildlife & Fisheries 10 th December	--do--
081103 Zoo & Other Entertainment Places	LQ 4240 Zoo and other Entertainment Places	Director	Secretary Forestry, Wildlife & Fisheries 15 th November	--	--do--	1 st January
PC21024 Civil Works						
04 Economic Services	0457 Construction Works					
045701 Administration	LQ 4351 Chief Engineer	Chief Engineer	Secretary C&W 15 th November	--	Secretary C&W 10 th December	--do--
-do-	LQ 4354 Superintending Engineer	Superintending Engineer	Chief Engineer 20 th December	--	--do--	--do--
-do-	LQ 4352 Director Planning & Design	Director	--do--	--	--do--	--do--
045702 Building & Structure	LQ 4249 Executive Engineers	Executive Engineer	Superintending Engineer 15 th November	Chief Engineer 1 st December	-do-	-do-
-do-	LQ 4250 Maintenance & Repairs (Charged)	-do-	-do-	--do--	-do-	-do-
-do-	LQ 4251 Maintenance & Repairs (Voted)	--do--	--do--	--do--	--do--	--do--
-do-	LQ 4253 PWD Secretariat Irrigation & Power Department	--do--	--do--	--do--	Secretary Irrigation & Power 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
-do-	LQ 4254 Maintenance of H&PP Buildings	Deputy Director	Director PHATA 15 th November	Director General PHATA 1 st December	Secretary HUD & PHED 10 th December	--do--
-do-	LQ 4255 Maintenance of PHED Buildings	Executive Engineer	Superintending Engineer 15 th November	--	--do--	--do--
-do-	LQ 4256 Tools & Plants	-do-	-do-	Chief Engineer 1 st December	Secretary C&W 10 th December	--do--
045720 Others	LQ 4258 Chief Architect	Chief Architect	Chief Engineer 15 th November	--do--	--do--	--do--
-do-	LQ 4395 Director Building Research Station Lahore	Director	--do--	--do--	--do--	--do--
PC 21025 Communications						
04 Economic Services	045202 Highways Roads & Bridges					
045710 Administration	LW 4001 Chief Engineer	Chief Engineer	Secretary C&W 15 th November	--	--do--	--do--
-do-	LW 4002 Superintending Engineers	Superintending Engineer	Chief Engineer 15 th November	--	--do--	--do--
045202 Highways Roads & Bridges	LQ 5298 Director & Design	Director	--do--	--	--do--	--do--
-do-	LQ 4263 Executive Engineers	Executive Engineer	Superintending Engineer 15 th November	Chief Engineer 1 st December	--do--	--do--
-do-	LQ 4264 Maintenance & Repairs	--do--	--do--	--do--	--do--	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
-do-	LQ 4265 Tools & Plants	--do--	--do--	--do--	--do--	--do--
-do-	LW 4007 Sub Project Management Unit	Project Director	--do--	--do--	--do--	--do--
045720 Others	LW 4003 Directorate of Bridges	Director	Chief Engineer 15 th November	--	--do--	--do--
-do-	LW 4004 Land Acquisitions & Control Officer	Land Acquisition Officer	Superintending Engineer 15 th November	Chief Engineer 1 st December	--do--	--do--
	LW 4005 Superintending Engineer/ Project Director Engineering Cell	Superintending Engineer	Chief Engineer 15 th November -	--	--do--	--do--
-do-	LW 4006 Road Research & Material Testing Institute	Director	--do--	--	--do--	--do--
PC 21026 Housing & Physical Planning Department						
06 Housing & Community Amenities	06112 Low Cost Housing					
061101 Administration	LQ 4275 Headquarters Establishment	Director General PHATA.	Secretary HUD & PHED 15 th November	--	Secretary HUD & PHED 10 th December	--do--
061102 Low Cost Housing	LQ 4762 Regional Establishment	Dy. Director, PHATA	Director General PHATA 15 th November	--	--do--	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
	LW 4186 Punjab Government Servants Housing Foundation	Managing Director	Chief Secretary 15 th November	--	Chief Secretary 10 th December	--do--
PC 21027 Relief						
10 Social Protection	1071 Administration					
107101 Relief Measures	LQ 4277 Relief Measures	Director General Relief	Member Board of Revenue 15 th November	--	Member Board of Revenue 10 th December	--do--
PC 24045 Privy Purses						
01 General Public Service	0191 General Public Service Not Elsewhere Defined					
019120 Others	LQ 4319 Privy purses of Ex- Rules of Bahawalpur State	Commissioner	Chief Secretary 1 st December	--	Chief Secretary 1 st December	--do--
PC 21028 Pension						
01 General Public Service	0112 Financial & Fiscal Affairs					
011210 Pension	LQ 4278 Pension	Accountant General	Secretary Finance 15 th November	--	Secretary Finance 10 th December	--do--
PC 21029 Stationery & Printing						
01 General Public Service	0154 Other General Services					

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
015403 Centralized Printing & Stationery	LQ 4279 Controller Printing & Stationery	Controller	Secretary Industries 15 th November	--	Secretary Industries 10 th December	--do--
-do-	LQ 4280 Stationery Offices & Store, Lahore	Superintendent	Controller Printing & Stationery	--	--do--	--do--
-do-	BO 4005 Government Press Bahawalpur	--do--	--do--	--	--do--	--do--
-do-	LQ 4281 Plain Paper supplied from Stationery Office	District officer (Revenue)	Commissioner 15 th November	--	Member Board of Revenue 10 th December	--do--
-do-	LQ 4282 Government Press Lahore	Superintendent	Controller Printing & Stationery 15 th November	--	Secretary Industries 10 th December	--do--
PC 21030 Subsidies						
04 Economic Service	0426 Food					
042602 Subsidy	LQ 4283 Wheat	Director Food	Secretary Food 15 th November	--	Secretary Food 10 th December	--do--
PC 21031 Miscellaneous						
062202 Rural Works Programme	MP 4092 Southern Punjab Basic Urban Services Project	Project Director	Secretary P&D 15 th November	--	Secretary P&D 10 th December	--do--
011110 General Commission & Inquires	LQ 4284 Official Language Committee	Secretary of Committee	Additional Chief Secretary 15 th November	--	Additional Chief Secretary 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
011250 Others	LQ 4285 Government Contribution to Group Insurance & Benevolent Fund for Employees	Secretary Funds	Additional Chief Secretary 15 th November	--	--do--	--do--
15201 Planning	LQ 4286 Planning & Development Department	Secretary Planning & Development & Directors (Development at Divisional HQ)	Secretary Planning & Development 15 th November	--	Chairman, Planning & Development 10 th December	--do--
034120 Others	LQ 4287 State Prisoners & Detunes	Superintendent Jails	Home Secretary 15 th November	--	Home secretary 10 th December	--do--
	GU 4001 Training Institute, Lalamusa	Principal	Secretary, Local Govt. & Community Development 15 th November	--	Secretary, Local Govt. & Community Development 10 th December	--do--
014110 Others	BO 4006 Grant in aid to Cholistan Dev. Authority	Managing Director	Secretary Planning & Development 15 th November	--	Chairman Planning & Development 10 th December	--do--
107104 Administration	LQ 4295 Directorate of Social Welfare	Deputy/Assistant Director of Social Welfare	Director General Social Welfare 15 th November	--	Secretary Social Welfare & Bait-ul- Maal 10 th December	--do--
108101 Social welfare Measures	LQ 4296 Social Welfare Measures & Grants	Medical Social Officer /Social welfare Officer	--do--	--	--do--	--do--
107102 Rehabilitation & Resettlement	LQ 4297 Settlement & Rehabilitation Organization	Chief Settlement Commissioners	Member, Board of Revenue 15 th November	--	Member, Board of Revenue 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
084105 Religious & Other Charitable Institute	LQ 4299 Headquarter Establishment (Zakat & Ushr Department)	Chief Administrator, Zakat	Secretary Zakat & Usher 15 th November	--	Secretary Zakat & Usher Department 10 th December	--do--
-do-	LQ 4300 District Establishment (Zakat & Ushr Department)	District Zakat Officer	--do--	--	--do--	--do--
014102 To District Governments	LQ 4341 District Government	Secretary Finance	Secretary Finance 31 st March	--	Secretary Finance 31 st March	--do--
014103 To TMAs	LQ 4385 TMAs	--do--	--do--	--	--do--	--do--
-do-	LQ 4342 UAs	--do--	--do--	--	--do--	--do--
062202 Rural works Programme	LQ 4288 Provincial Directorate Local Govt. & Community Development	Director General/ Directors, Assistant Directors of Local Govt. & Community Dev.	Director General Local Govt. & Community Dev. 15 th November	--	Secretary Local Govt. & Community Development 10 th December	--do--
-do-	LQ 4289 District Staff	Assistant Director	--do--	--	--do--	--do--
-do-	LQ 4290 Punjab Local Councils Election Authority	Secretary Punjab Local Councils Election Authority	Chairman, Punjab Local Council Election Authority 15 th November	--	Secretary Local Govt. & Community Development 10 th December	--do--
014110 Others	LQ 4298 Implementation of Jinnah Abadies	Assistant Secretary	Member Board of Revenue 15 th November	--	Member Board of Revenue 15 th November	--do--
062202 Rural Works Programme	LQ 4291 Directorate of Katchi Abadies	Director General	Secretary LG & CD 15 th November	--	Secretary LG & CD 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
097120 Others	GT 4001 Training Institute Lalamusa	Director	Director General LG&CD 15 th November	--	--do--	--do--
014110 Others	LQ 4761 Grants-in-aid	All DDOs	--	--	All Secretaries	--do--
014110 Others	LQ 4363 Guarantee of annual Income from Post offices Telegraph and Telephone Lines	Secretary C& W	Secretary C& W 15 th November	--	Secretary C & W 10 th December	--do--
014110 Others	LQ 4427 Punjab Economic Research Institute	Director	Secretary P&D 15 th November	--	Secretary P&D 10 th December	--do--
014110 Others	LQ 4428 Punjab Quraan Board	Director General	Secretary Auqaf 15 th November	--	Secretary Auqaf 10 th December	--do--
019120 Others	DQ 4007 Allowance to Trubes in D.G Khan & Rajanpur District	District Officer (Revenue)	Commissioner 15 th November	--	Chief Secretary 10 th December	--do--
	LQ 4429 Information Technology Board	Chairman	Secretary Information Technology 15 th November	--	Secretary Information Technology 10 th December	--do--
	LQ 4431 Punjab Privatization Board	Secretary	Member Board of Revenue 15 th November	--	Member Board of Revenue 10 th December	--do--
	LQ 4434 Punjab Social Services Board	Director General	Director General Social Welfare 15 th November	--	Secretary Social Welfare 10 th December	--do--
	LW 4187 Punjab Devolved Social Services Programme	Project Director	Finance Secretary 15 th November	--	Finance Secretary 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
	LW 4189 Directorate of Women Development Punjab	Director	Secretary Social Welfare 15 th November	--	Secretary Social Welfare 10 th December	--do--
	RQ 4066 Miscellaneous Expenditure on Tribes in Rajanpur	District Officer (Revenue)	Commissioner 15 th November	--	Chief Secretary 10 th December	--do--
	LW 4188 Punjab Emergency Services	Director General	Director General Emergency Services 15 th November	--	Home Secretary 10 th December	--do--
PC 21032 Civil Defence						
03 Public Order and Safety Affairs	0331 Fire Protection					
033101 Administration	LQ 4301 Administration	Director Civil Defence	Home Secretary 15 th November	--	Home Secretary 10 th December	--do--
033102 Operation	LQ 4302 Medical Establishment	Assistant Director Civil Defence	Director Civil Defence 15 th November	--	--do--	--do--
PC 24044 Interest on Debt and other Obligations (Charged)						
01 General Public Service						
011209 Domestic Management	LQ 4402 Permanent Debt (Market Loans) (Charged)	Finance Secretary	Finance Secretary 15 th November	--	Finance Secretary 10 th December	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
-do-	LQ 4403 Floating Debt (Charged)	Secretary Food	Secretary Food 15 th November	--	--do--	--do--
-do-	LQ 4404 Unfunded Debt (Charged)	Accountant General Punjab	Accountant General Punjab 15 th November	--	--do--	--do--
-do-	LQ 4405 Other Obligation (Charged)	Finance Secretary	Finance Secretary 15 th November	--	--do--	--do--
	LQ 4437 Loans Bearing Interest Compensation Bonds (Charged)	--do--	--do--	--	--do--	--do--
	LQ 4438 Market Loans (Charged)	--do--	--do--	--	--do--	--do--
	LQ 4435 Cash Credit Accommodation Advances from commercial Banks A/C II (Charged)	Deputy Director (B&A)	Secretary Food 15 th November	--	--do--	--do--
	LQ 4436 Ways & Means Advances A/C I (Charged)	Secretary Finance	Finance Secretary 15 th November	--	--do--	--do--
	LQ 4399 Cash Dev. Loan (A) (Charged)	--do--	--do--	--	--do--	--do--
	LQ 4406 Cash dev. Loans (B) for Scarp Tube well (Charged)	--do--	--do--	--	--do--	--do--

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
	LQ 4410 Part-I US Aid Local Currency Loan (Charged)	--do--	--do--	--	--do--	--do--
	LQ 4411 Other Foreign exchange Loans (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4314 Interest on Domestic Loans taken for ADP from Federal Govt (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4315 Interest on Domestic Loans taken for Scarp Tube Wells from Federal Govt (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4407 Interest on US Aid Local Currency Loans (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4408 Interest on Other Foreign Exchange Loans (Charged)	--do--	--do--	--	--do--	--do--
-do-	LQ 4409 IDA Credits (Charged)	--do--	--do--	--	--do--	--do--
PC 16033 State Trading in Food Grains & Sugar						

Grant Number/ Major Function	Minor Detailed Function including DDO Codes	Disbursing Officer	Controlling Officers and the date by which the Estimates should reach them	Regional Heads and the date by which the Estimates should reach them	Heads of Departments and the date by which the Estimates should reach them	Date by which the Estimates should reach the Finance Department
1	2	3	4	5	6	7
04 Economic Affairs	041401 Food (Wheat)					
041401 Food (Wheat)	LQ 4387 Directorate of Food (Charged) Interest (Cost of Wheat- State trading)	Budget Accounts Officer	Secretary Food 15 th November	--	--do--	--do--
-do-	LQ 4388 Directorate of Food (Voted)	Establishment Officer in the Office of the Director Food	-do-	--	--do--	--do--
-do-	LQ 4389 District Establishment	District Food Controller /Dy. Director Food (Silos) Multan	-do-	--	-do-	-do-
PC 13034 State Trading in Medical Stores & Coal						
04 Economic Affairs	041403 Medical Stores					
041403 Medical Stores	LQ 4390 Medical Stores Depots	Officer-in-Charge Medical Stores Depot	Secretary Health 15 th November	--	Secretary Health 10 th December	1 st January

APPENDIX-E

(Referred to in Paragraph 6.18)

Directions regulating the exhibition of recoveries of expenditure in Government Accounts have been issued by the Auditor- General of Pakistan.

The directions in this chapter shall regulate the exhibition of recoveries of expenditure in Government accounts.

1. In these directions the term 'recovery' means repayment by another government, department or an outside body or person of expenditure initially borne by a government department and recorded as such in its accounts.

Recoveries from private persons or bodies, Pakistan States and Governments outside Pakistan.

2. Recoveries from private persons or bodies (including local funds, Pakistan States and Governments outside Pakistan) should, as a general rule, be treated as revenue and not as deduction from expenditure.

Exceptions

- i) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to Government being nil, the recoveries may be taken in reduction of expenditure,
- (ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts.

The technical estimates take cognizance of all anticipated receipts from sale proceeds of materials, plant, etc. received from the old structure, while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. The recoveries falling under these two categories should therefore be treated as reduction of gross expenditure.

RECOVERIES BY ONE GOVERNMENT FROM ANOTHER

3. As between two or more Governments the following directions shall regulate the classification of recoveries: -

- (a) If the recoveries represent, debits to another Government of expenditure which was so debatable from the moment it was sanctioned, they should not be treated as revenue of the Government effecting the recoveries but as deductions from expenditure.

- (b) In the case of joint establishments, where the expenditure is not shared by two or more Government ab-initio but is incurred by one of the Governments and partially repaid by the others, the repayment if made while the accounts of the year are still open, should be treated as deduction from expenditure.
- (c) Recoveries of the classes falling under (a) and (b), if not effected within the accounts of the year in which the expenditure was incurred, should be treated as revenue.

Exception: -

In cases where the recovery is made on the basis of the calendar year instead of the financial year, the whole amount of the recovery may be treated as reduction of expenditure though a portion of it relates to expenditure incurred during the previous financial year.

- (d) Recoveries on account of commuted value of pensions affected from other Government should be treated as deductions from expenditure.
- (e) All other recoveries should be credited as revenue of the recovering Government whenever they are received.

**RECOVERIES BY ONE DEPARTMENT FROM ANOTHER
DEPARTMENT OF THE SAME GOVERNMENT**

4. As between different departments of the same Government the recoveries should be treated as deduction from the gross expenditure except such recoveries as are made by a commercial department, which be treated as receipts of that department.

Note. 1. The terms “recoveries by commercial department” for purpose of this Direction shall apply to recoveries in respect of service rendered to other department in pursuance of the proper functions for which the departments is constituted, that is to say in the case of the Posts, Telegraphs and Telephones Department, recoveries shall be treated as receipts only when they are made in respect of Postal, Telegraph or Telephone service rendered to the other departments. Where, however, a commercial department acts as an agent of another department for the discharge of functions not germane to the essential purpose of the department the recoveries shall be taken in reduction of expenditure.

Note. 2. Recoveries made from another department if not effected within the accounts of the year in which the expenditure was incurred, should be treated as revenue and not as deduction from expenditure, unless the letter course is authorized by provision in the budget estimates.

RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT

5. Notwithstanding anything to the contrary that may be provided by or under the directions in this chapter, receipts and recoveries on Capital Accounts in so far as they represent recoveries of expenditure previously debited to a Capital major head shall be taken in reduction of expenditure under the major head concerned except where under the rules of allocation applicable to a particular department, such receipts have to be taken to revenue.

SETTLEMENT OF DOUBTS OR DISPUTES

6. In case of doubt or dispute, the question whether any particular recovery is classifiable as revenue or as deduction from expenditure under the directions in this chapter will be decided by the Auditor General, with the approval of the President.

APPENDIX-E

NEW ACCOUNTING MODEL

1. Under Article 170 of the Constitution of the Islamic Republic of Pakistan, the Accounts of the Federation and of the Provinces shall be kept in such form and in accordance with such principles and methods as the Auditor General may with the approval of the President prescribe.

2. At the time of inception of Pakistan the structure of accounts was mainly derived from the main directions issued by the Auditor General of India with the approval of the Governor General in pursuance of Section 168 of the Government of India Act 1935. These accounts were essentially classified in accordance with the lists of Major and Minor Heads of Accounts of Central and Provincial Receipts and Disbursements. The accounting practices dealing with the initial and subsidiary accounts kept at the treasuries were outlined in the Accounts Codes divided into four volumes.

- i) General Principles and Methods of Accounts.
- ii) Treasury Accounts
- iii) Departmental Accounts
- iv) Accounts kept in Account Offices.

3. The evolutionary process regarding the maintenance of accounts was successively sustained through the Constitutional provisions contained in Article 123 of the Constitution of Pakistan 1956, Article 197 of the Constitution of Pakistan 1962, and Article 170 of the Constitution of Pakistan 1973. The salient features of the Accounts were:

- i) Cash basis
- ii) Single Entry System
- iii) Fixed period of Accounts (F.Y)
- iv) Classified Accounting.

4. A major shift in the Accounting formats was done with the introduction of Chart of Classification in the year 1981. The chart not only classified the receipts and expenditures on functional basis, but also grouped transactions according to their economic character. The chart was divided into two parts viz. the Provincial Consolidated Fund and the Public Account. In part 1 the functions were divided into Major Minor and detailed Functions, while the objects were divided into Major Minor and Detailed Objects. The Chart of Classification remained in vogue up to the year 2005 till the

introduction of the New Chart of Accounts (CoA) under the New Accounting Model (NAM).

5. The New Accounting Model was introduced by the Auditor General of Pakistan in the year 2004 after approval by the President of Pakistan. It was formally adopted by the Punjab Government in the financial year 2005-06. It not only changed the basic accounting structure, but also introduced a New Chart of Accounts under the Project for Improvement in Financial Reporting and Auditing (PIFRA). The NAM replaces the existing Accounting Codes by (i) the Chart of Accounts (ii) Financial Reporting Manual (iii) Accounting Policies and Procedure Manual and forms (iv) Handbook of Accounting Guidelines (v) Manual of Accounting Principles and (vi) Accounting Code for Self Accounting Entities.

6. The key features of NAM are:

- i) Modified cash basis of accounting.
 - a) Commitments.
 - b) Fixed Assets
 - c) Contain assets & liabilities.
- ii) Chart of Accounts
- iii) The Accounting framework adopting the Generally Accepted Accounting Principles (where applicable).

CASH BASIS OF ACCOUNTING

7. (a) Cash basis of accounting is a system of accounting that records cash payments and receipts as they are made, on a day to day basis. This form of accounting is necessary so that a record of expenditure against the Consolidated Fund is maintained, up to the amounts specified in the Schedule of Authorized Expenditure.

(b) Under cash accounting, receipts and payments recorded in the books of account result in a corresponding increase or decrease in the cash balance of the Government.

(c) Cash accounting, while useful for measuring cash transactions against budget, imposes limitations on the usefulness of financial information being produced:

- the timing of cash inflows and outflows for many entities has no direct relationship to its actual financial performance during the reporting period

- cash accounting provides little or no indication of an entity's financial position (apart from the cash position) at the end of the period
- obligations to make future payments, such as commitments, are not properly identified against budget, thus increasing the risk of overspend

MODIFIED CASH BASIS OF ACCOUNTING

8. (a) The modified cash model follows the cash accounting model for recording day to day transactions. Receipts and payments continue to be recorded on the basis of collections received and payments issued. In addition, modified cash accounting provides for the systematic recording of the following items, for inclusion in the Financial Statements:

- commitments
- fixed assets
- financial assets and liabilities

(b) Modified cash enables the Government to obtain a better understanding of its financial position by recording assets and liabilities. It also improves control of expenditures against budget, by recording commitments.

ACCRUAL ACCOUNTING

9. (a) Accrual accounting is a model used to measure the actual financial performance of an entity over a reporting period by recognizing expenses and revenues.

(b) In accrual accounting, expenses are recognized when the benefits inherent in assets controlled by an entity have been consumed, which is not necessarily linked to the making of a payment. For example, consumable goods received and used up in one reporting period can constitute expenses, but might not be paid until a future period.

(c) Similarly, in accrual accounting, revenues are recognized when it is probable that future benefits will be realized and the amount can be reliably measured. For example, demand notices issued can constitute revenue, but might not be collected until a future reporting period.

COMMITMENTS

10. (a) A commitment is defined as an obligation to make a future payment, and arises when an entity issues a legally binding purchase order or enters a contract for the

provision of goods or services. However, only those commitments which are of significant value need be recorded, (i.e. up to a threshold set in Rupees or as a percentage of a budget head).

(b) In the accounting and budgeting system, commitments are booked against the funds available in a particular budget head, so that the funds can not be spent for another purpose.

(c) At the close of the financial year, all outstanding commitments relating to that year would be reversed, and duly scrutinized by the AG/MoF. Provisions would then need to be made in the next year's appropriation to allow for the reinstatement of any commitments valid in the next financial year. These carried-over commitments may require a supplementary budget as they would not have been anticipated at the time of preparing the original budget, or they could be accommodated by a readjustment of the original budget.

FIXED ASSETS

11. (a) Fixed assets mainly consist of assets that are physical in nature, such as plant and equipment. They are also characterized by their strategic or long-term value, by having a useful life exceeding one year.

(b) Control of fixed assets is an important feature of financial management. It involves accurate reporting of asset purchases, disposals and transfers as well as avoiding losses through theft and misuse of those assets under an entity's control.

FINANCIAL ASSETS

12. (a) In addition to fixed assets, the other classes of assets to be reported in the financial statements at year-end are financial assets. Financial assets are defined as cash or any other assets which are readily convertible to cash. They include:

- cash
- current assets
- other assets

13. (b) Under the modified cash model, a Financial Assets Register will be maintained to record detailed information on financial assets where required, including loans and advances provided by the Government and its investments. This register will be held at the Accountant General Pakistan Revenues and Accountant General Offices and be updated directly from the General Ledger or as periodically advised from the concerned agencies.

LIABILITIES

14. (a) The major classes of liability to be reported in the balance sheet under the modified cash accounting model are as follows:

- public debt
- deferred liabilities
- current liabilities

(b) Under the modified cash accounting model, the coding of ledger transactions involving public debt and other liabilities will be such as to allow journal entry vouchers to be produced at year-end, updating the various liability accounts.

RECEIPTS

15. (a) Generally Accepted Accounting Principles (GAAP) permit accruals of receipts (i.e. revenues) only if the amounts are definitely known and there is no uncertainty about collection. Because of this constraint, Government receipts from taxation and other sources are normally recorded on a cash basis (i.e.. as collected).

16. (a) While receipts should be accounted for on a cash basis, additional useful information on anticipated revenues could be provided through memorandum accounts of tax demands outstanding. For all taxes where demand registers are compiled, the tax authorities should report the balances regularly to AG/AGPR to enable these entries to be made. Financial reports would then show expected receipts as a note.

CHART OF ACCOUNTS

17. (a) The Chart of Accounts is an essential component of the accounting framework. It provides the structure by which accounting transactions are coded, and thus used in financial reporting.

(b) The chart of accounts structure consists of elements that each represents a 'view' or 'dimension' of financial information, considered useful for financial reporting. The chart of accounts elements are as follows:

- i) **Entity** - the organization unit within Government of Punjab responsible for management and control of particular resources. In the budget process each entity shall receive an allocation of funds, with entity managers held responsible for the expenditure incurred. This code is further divided to provide meaningful financial information about the entity:
 - Government - the Government within with the entity exists

- Division or Department - primary sub-units of Government
 - Attached Department - a sub-unit of Division
 - Drawing and Disbursing Officer - the lowest level within entity to which budget is allocated and controlled
 - (in addition the district in which each transaction of an entity takes place is included)
- ii) **Object** - the accounting classification, describing the item of expenditure, receipt, asset or liability. Each accounting classification is further sub-divided into a hierarchy, down to the level of detailed object head.
- iii) **Fund** - the pool of money from which budgetary allocation is made (eg. Consolidated Fund), and is further sub-divided into grants (in the case of Consolidated Fund) or Public Account detailed heads - refer also Section 5.7 below.
- iv) **Function** - the economic function, relating to the provision of a particular service, activity or Government program. The function code is directly related to IMF public sector reporting requirements.
- v) **Project** - an element used for identifying development projects.

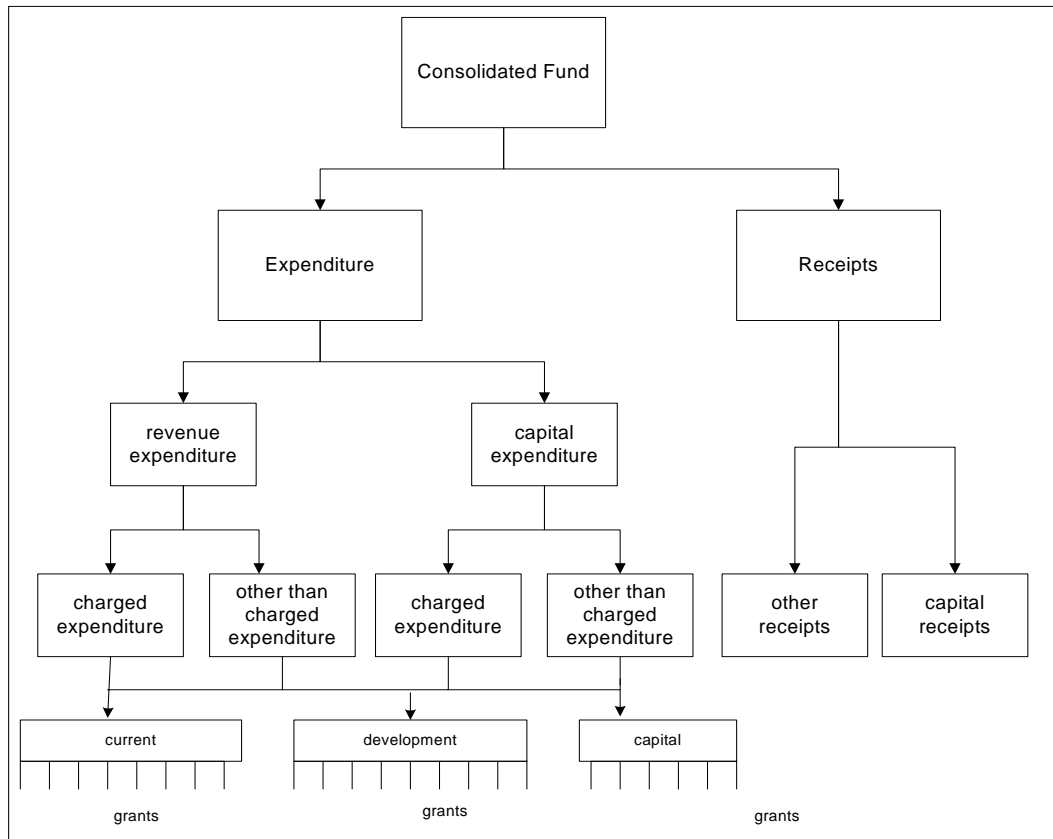
CLASSIFICATION OF FUNDS

18. This section provides an overview of the classification used within the Consolidated Fund and the Public Account.

CONSOLIDATED FUND

19. (a) The Consolidated Fund represents those moneys for which the Government is at liberty to appropriate for the operations of Government. The Consolidated Fund is sub-divided into several components of revenue and expenditure, to meet Constitutional requirements (e.g. requirement for voted and charged expenditures) and administrative requirements. The Annual Budget Statement follows this broad scheme of classification.

(b) The following diagram is an overview of the scheme of classification adopted by the Government of Pakistan for the Consolidated Fund:



PUBLIC ACCOUNT

17.20. (a) The Public Account consists of those moneys received by the Government for which it has a fiduciary duty, but is not at liberty to appropriate for the general services of Government, unless provided for under an Act of Parliament or Presidential order. Unlike the Consolidated Fund, the balances in the Public Account are carried forward at year end, to be used for the specific purpose for which they are established.

(b) The Public Account consists of trust accounts and special deposit accounts. Trust accounts are generally separate legal entities, and as such expected to produce financial statements. Examples of trust accounts are:

- general provident funds
- insurance funds
- benevolent funds
- relief and welfare funds
- reserves

(c) Special deposit accounts are accounts which are established under the authority of Ministry of Finance for a particular purpose, but are not legal entities. Examples of special deposit accounts are:

- savings bank accounts
- national deposit accounts
- national deposit certificates
- revenue deposits
- court deposits
- personal deposits

FORM B.M. 1

(Referred to in Para 5.2 and 6.2)

Estimates of Receipts and Expenditure on Permanent Activities

Major & Minor Head of Accounts(a)	Actuals 20.....(b)	Sanctioned Estimate 20.... (c)	Revised Estimate/ Modified Grant 20.....(d)	Budget Estimate 20.....(c) Proposed by		
				Collecting or Disbursing Officer	Controlling Officer	Head of Department.
a)	Rs.	Rs (i)	Rs.	Rs.	Rs.	Rs.
Total						

District

Head of Department

The 20.....

Controlling Officer

Collecting Officers

Disbursing Officer

- (a) In certain cases the forms are printed with the details under minor heads and detailed heads filled in.
- (b) The Financial year just closed should be entered here before the forms are printed.
- (c) The current financial year should be filled in here before the forms are printed.
- (d) Here also the financial year current should be filled in before the forms are printed. In the forms relating to receipts "Revised Estimates" should be retained, whereas in those relating to expenditure "Modified grant" should be printed. The modified grant relating to expenditure should give the amount under each Primary Unit, which has been allotted to the Disbursing Officer up to date only totals by Primary Units should be given.
- (e) Here the coming financial year should be filled before the forms are printed. Under this an additional column for "Regional Head" may be added wherever necessary.
- (f) The Sanctioned estimates of the current financial year should be printed in this column before the forms are distributed.

FORM B.M. 2

(Referred to Para 5.3 and 6.4)

Estimates of Receipts/Expenditure by Head of Department and Finance Department

Major Minor & Detailed Objects	Amount of Sanctioned Estimates (a)	Outlay up to the end of 20.....20 (Financial Year just closed)	20.....(Coming a Financial year)		20.....(current Financial year)		Accounts 20... (Financial year just closed).	Budget Estimates 20.. (Financial year just closed) (c)	Account 20... (Financial year immediately preceding the one just closed)	Accounts 20... (financial year before the immediately preceding the financial year just closed).	Actuals of the last eight months of the financial year just closed.	Actuals of the first four month of the current financial year.	Revised estimates 20.. (current financial year) proposed by the Head of Department	Probable outlay in the current financial year (a)	Budget proposed by the Head of Department.	
			Budget Estimates (a)	Foreign Exchange (b) Component	Revised Estimates (b)	Budget Estimates (c)									Budget estimates for the coming financial year	Foreign exchange component of the budget estimate for the coming financial year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

- (a) Necessary in respect of estimates of expenditure on works relating to Irrigation, Building, Highway and Public Health Engineering Departments.
- (b) Estimates adopted by the Finance Department to be entered here.
- (c) To be printed before the forms are supplied.
- (d) Necessary only in respect of estimates of receipts.

Note:-1 In the portion of the forms which deal with the summary by minor head the following should be inserted at the top of the forms.

Receipts

Major Object
Head of Department

Expenditure

Major Object
Charged
Voted
Total

Note:-2. Column 2, 3 and 15 should not appear in the form showing the summary by minor heads.

Note: 3. This form should be checked to see that total of column 3, 15 and 16 does not exceed the figures in col.7 and in case it does exceed the position should be explained.

FORM B.M. 3

[Referred to in Para 6.9 (a) (ii) and 6.15 (x)]

Abstract of the Estimates under “Basic pay of Officers”, “Basic Pay of Other Staff”, and “Operating Expenses” etc

Major Object

Minor Object

Detailed Object	DETAILS	AMOUNT
1	2	3
Basic Pay of Officers (a)		
Basic Pay of Other Staff (a)		
Operating Expenses, etc		

- (a) Number of Officers / Officials and their rates of Pay should be furnished.
- (b) All important items of Operating Expenses should be shown separately.

FORM B.M. 4

(Referred to in Para 5.12)

Annexure to Estimates of fixed collections of Land Revenue for the year.....

Fluctuating

Ending 30th June 20_____

1	2	3	4	5	6	7
				BALANCES		
On account of Year prior to 1 st July	20---20 Actuals to date 20---20 Revised estimate 20---20 Budget estimate	Demand Rs.	Collections Rs.	Irrecoverable Rs.	Under Suspension Rs.	Not under Suspension Rs
On account of Rabi	20---20 Actuals to date 20---20 Revised estimate 20---20 Budget estimate					
On account of Kharif	20---20 Actuals to date 20---20 Revised estimate 20---20 Budget estimate					
On accounts of future years	20---20 Actuals to date 20---20 Revised estimate 20---20 Budget estimate					
Total	20---20 Actuals to date 20---20 Revised estimate 20---20 Budget estimate					

FORM B.M. 5

(Referred to in Para 5.13)

Estimates of Interest on Loans and Advances by Provincial Government for the year

Category of Loan	Rate of Interest	Outstanding on 1 st July 20.....(c)	Recoveries 20....(d) (Revised)	Loans 20 (b) (Revised)	Outstanding 1 st July 20...(d)	Recoveries 20..(a) (Budget)	Loans (Budget) 20..(a)	Outstanding July..20 (a)	INTEREST	
									20..(b) (Revised)	20..(a) (Budget)
1	2	3	4	5	6	7	8	9	10	11

- (a) Coming financial years.
- (b) Current financial year.
- (c) First day of the current financial year.
- (d) First day of the coming financial year.
- (e) First day of the financial year subsequent to the coming financial year.

FORM B.M. 6

(Referred to in Para 5.14)

Dated _____

Statement relating to sale proceeds of undeveloped land

Year _____

1. Sale held during the year under report.	Area sold in acres	Total sale price	Average per acre	

INSTALLMENTS DUE IN

	20 ---20			20 ---20			20 ---20			20 ---20			20 ---20			20 ---20		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2. Instalments as entered for the last five years of row (5) of the previous year's statements																		
3. Previous year's Statement brought up-to-date																		
4. Instalments on accounts of sales held during report																		
5.Total of rows (5) & (4)																		

- (a) Row (1) will show particulars as given in the headings for the year under report only.
- (b) The figures for instalments will be given for six years only beginning from the year succeeding that under report. Thus if the year under report is 2007-08 the figure will be given for 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13.
- (c) Row (2) will show instalments for the last 5 year of previous year's statement. This of the year under report is 2008-09 the year shown will be 2009-10, 2010-11, 2011-12 and 2012-13, The instalments for 2008-09 will not given since they are of no interest.
- (d) Row (3) will bring the previous years' statement up-to-date for sale that were included in it but not for subsequent sales. To do this it will be necessary; (1) to enter instalment for another year' namely, for 2008-09 in the example given above and (2) to incorporate changes due to (a) unpaid instalments, (b) instalments paid in advance. (c) Instalment postponed or changed by competent order, and (d) cancellation of sale.
- (e) Row (4) gives the instalments for sales held during the year under report.
- (f) Row (5) is the total of rows (5) and (4).

FORM B.M. 7

(Referred to in Para 5.14)

Dated _____ **Statement Relating To Purchase of Proprietary Rights by Government Tenants** Year _____

1. Purchases begun during the financial year under report	Area to which purchase relates	Amount of realizations during the financial year.	Average realization per acre.	

INSTALLMENTS DUE IN

	20 ---20			20 ---20			20 ---20			20 ---20			20 ---20			20 ---20		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2. Installments as entered for the last five Financial years of Row (5) of the previous year's statements																		
3. Previous financial year's Statement brought up-to-date																		
4. Installments on accounts of purchase begun during the financial under report																		
5. Total of Rows (5) & (4)																		

- (a) Row (1) will show particulars as given for the financial year under report only.
- (b) The figure for installments will be given for six financial years only beginning from the financial year succeeding that under report. Thus if the financials year under report is 2008-09 the figures will be given for 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14.
- (c) Row (2) will show installment for the last five years of the previous financial year's statement. Thus if the financial year under report is 2008-09 the years shown will be 2009-10, 2010, 11, 2011-12, 2012-13. The installments for 2008-09 will not be given since they are of no further interest.
- (d) Row (3) will bring the previous financial year's statement up-to-date, for purchase that were included in it, but not for subsequent purchase. To do this will be necessary to (1) enter installments for another financial year, namely for 2007-08, in the examination given above; and (2) incorporate changes due to (a) unpaid installments, (b) installments paid in advance, (c) Installments postponed or charged by concealment order, and (d) cancellation of purchase.
- (e) Row (4) gives the installments on account of purchases begun during the financial year under report.
- (f) It is to be assumed that the first installment, in the absence of orders to contrary, determines subsequent installments.

FORM B.M. 8

(Referred to in Para 5.14)

Dated _____

Sale-Proceeds of Undeveloped Lands

Year _____

(A) On account of past			Estimated Receipts during the current financial year			Estimated Receipts during the coming financial year				Remarks
			Principal	Interest	Total	Principal	Interest	Total	Rs.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
	Area in acres	Average Price	Principal		Interest	Total	Principal		Interest	Total
			Advance	Installment			Advance	Installment		
Class of Land & Conditions of Sale			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) Proposed during current financial year										
(a) Rs. 100 in advance rest in 4 yearly installments without interest.										
(b) Quarter in advance Balance in half yearly installments interest 6%										
(2) Proposed during the coming financial year.										
(c) Condition as above.										
Total										
			Principal	Interest	Total	Principal	Interest	Interest	Total	
Total (A) & (B)			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	

- Notes (a) Items on account of past sales will include items for all sales during the previous financial years and the current financial year held previous to submission of estimates.
- (b) For proposed sales, the proposed conditions of sale, the area for sale and the estimated average price should be given.
- (c) Where the conditions have not been sanctioned this should be stated in remarks column; and the District Officer (Revenue) or the colonization Officer should assume the conditions he intends to recommend.

FORM B.M. 9

(Referred to in Para 5.14)
Purchase of Proprietary Rights by Tenants

District _____										Year _____	
1	2	3	4	5	6	7	8	9	10	11	12
Year	On account of purchase but not completed	On account of estimated purchase begun during rest of current financial year.				On account of estimated purchase begun during rest of current financial year.				Totals of column 2.6 & 10	
		Area in acres	Average installment per acre	No. of installment during the year	Estimated proceeds	Area in acres	Average installment per acre	No. of installment during the year	Estimated proceeds		
	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	

- Notes: - (a) Conditions of purchase should be stated in the remarks column viz. price acre, number of installments and whether installment is Yearly or half-yearly.
- (b) Column 2 will include all purchases begun previous to preparation of the statement including those begun in the current year.
- (c) Where in one district there are different sets of conditions, the estimates in columns 3 to 10 should be given separately for each.

FORM B.M. 10

[Referred to in Para 6.9 (a) (iii)]

Statement of details of Provision Proposed for Basic Pay of Officers/Other Staff for the year 20.....20.....

Department _____

Office _____

1	2	3			4	5			6	7
Name & Designation	Reference to page of estimate form	Sanctioned pay of the post			Amount of provision for the coming financial year at the rate in column 3 (c)	Increment falling due within the financial year.			Total provision for the coming year i.e. total of columns 4 & 5 (c)	
		(a)	(b)	(c)		(a)	(b)	(c)		

- Notes- (1) Items of expenditure which are charged upon the Provincial Consolidated Fund and those which are not so charged should be shown separately.
- (2) Number and amount of provision should agree with the entries in the estimates form.
- (3) Names need not be given in the case of officers whose names are omitted from pay bills.

Dated of 20.....

Signature and Designation of Officer

FORM B.M. 11

[Referred to in Para 6.9 (a) (iv)]

ITEMS OF EXTERNAL EXPENDITURE, WHICH HAVE BEEN PROVIDED FOR IN FORMS B M 1 & B M 2

Note: - Provision should be made only to the extent that these items cannot be purchased within the country.

Sr. No.	Items of external expenditure (The items of external expenditure shown under this heading are by way of illustration only)	Amount Provided
1.	Iron and steel	
2.	Cement	
3.	Coal/Coke	
4.	Bitumen	
5.	Motor Cars/Jeep/Motor Cycle and other Vehicles	
6.	Tractors	
7.	Machinery	
8.	Spare parts	
9.	Scientific and Surgical instruments, apparatus and appliance.	
10.	Drugs and journals, etc.	
11.	Books and journals, etc.	
12.	Other miscellaneous items (each item to be listed)	
	Total	

FORM B.M. 12

(Referred to in para 4.5)

Proforma for the preparation of annual development program

Sector _____

Sub-Sector _____

(Rupee in million)

Sr. #	Name of Scheme	Status of the Scheme	Estimated cost	Expenditure during				Provision for			Foreign Exchange required for						Expenditure in subsequent years	
				20		20		20		20		20		20		20		
				Expenditure in preceding years of the plan	Actuals 20-20 (Plan period)	Revised estimate	*Total	Capital	Revenue	Total	Total		Foreign Aid Loan		Own Resources			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	

*Total of column 5.6 and 7.

FORM B.M. 13

(Referred to in Para 10.7)

ESTIMATES OF UNFONDED DEBT, DEPOSITS AND ADVANCES INCLUDING SUSPENSE, AND REMITTANCES

Head

	Opening balance on 1 st July	Credits Receipts	Debits out going	Closing balance on 30 th June
Accounts 20-----20				
Accounts 20-----20				
Accounts 20-----20 (Financial year just closed.				
Budget Estimates 20-----20 (Current financial year)				
First 8 months, actuals of 20-----20 (Financial year just Closed)				
Last 4 months, actual of 20-----20 (Financial year just Closed)				
First 8 months actuals of 20-----20 (Current financial year)				
4+8 months actuals.				
Revised Estimates 20-----20 (Current financial year)				
Budget Estimates 20---- (coming financial year).				

EXPLANATORY NOTE

Note: - Separate form should be used for each head.

FORM B.M. 14

(Referred to in Para 8.8)

**SCHEDULE OF NEW EXPENDITURE PROPOSED BY
THE _____ FOR INCLUSION IN THE BUDGET ESTIMATES FOR *20-----20**

Major Function _____

1	2	3			4	5	6	
Minor Function & Detailed Object	Particulars of scheme		Amount to be spent during the year 20----20 (coming financial year)			Foreign exchange Component of the amount proposed in column (3)	Number & date of the order conveying administrative approval to the scheme	Remarks
	Sr. No.		Non- recurring	Recurring	Total			

- Note:- 1. The schedule should be prepared for each minor function separately.
2. No scheme should be entered in this schedule if funds have been proposed for it in the estimates of expenditure on permanent activities.
- * That is in the year for which the schedule is prepared.

FORM B.M. 15

(Referred to in Para 13.5)

BUDGET CONTROL FORM FOR THE FINANCIAL YEAR FOREST DEPARTMENT

Minor Function _____

Month _____

Sub Head & primary unit of appropriation	No. of project	Name of Project	BUDGET ALLOTMENT				ACTUAL RESULTS												Variation From Revised Budget	
			Original appropriation	Modified grants			July	August	September	October	November	December	January	February	March	April	May	June	Excess over budget	Deficiency under budget
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

FORM B.M. 16

(Referred to in Para 8.8)

**LIST SCHEDULE OF NEW EXPENDITURE RELATING TO WORKS OF THE _____ DEPARTMENT PROPOSED FOR INCLUSION IN
THE BUDGET ESTIMATES FOR THE YEAR 20----20_____**

Major Function _____

1	2	3	4			5	6
Minor Function & Detailed Object	Description of work	Total cost of each work	Amount to be spent during the year 20-----20 (coming financial year)			Foreign exchange component of the amount proposed in column (4)	No. & date of order giving administrative approval
			Non- recurring	Recurring	Total		
		Rs.	Rs.	Rs.	Rs.	Rs.	

FORM B.M. 17

[(Referred to in Para 13.6 (b))]

FOREST DEPARTMENT _____ DIVISION

Classified Abstract of Revenue during _____ 20

- Note:
1. Items in this abstract should be arranged in accordance with the prescribed Major Detailed Objects.
 2. The Corresponding is FAC. Form No. 14

No. of item in Cash Book		Items	Account	Total of Budget sub-head	Remarks
Items	Voucher.				
	1	2	3	4	5
		Total			

CERTIFICATE

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers, and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could no, with due regard to the interests of the Government service, be avoided and that to the best of my knowledge and belief, the payments included in this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs. 100 in amount and vouchers for all items adjusted by book-transfer with other departments, are attached to the accounts. I have as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again:-

- (i) Certified that all the articles detailed in the vouchers attached to the account and in those retained by the Drawing Officer have been duly received in good order and accounted for in the stock register: and
- (ii) The quantities noted in the vouchers are correct, the quality is good the rates paid are not in excess of the accepted and the market rates and that suitable notes of payments have been recorded against the indents and invoices concerned to avoid double payment.
- (iii) The daily labour charged in this account was actually employed and paid for.

Conservator of Forests

Dated _____ The _____

In charge of the Division

- Note:- The certificate required by Article 448-A, Para 48, will invariably be attached to the classified abstract of expenditure forwarded to the Accountant General: -
- (i) Sufficient details should be given in column 3 to enable the charges to be at once understood and checked.
 - (ii) The authority for charges lying outside the powers of sanction of the officer submitting the accounts should invariably be quoted in the Remarks column.
 - (iii) Wherever expenditure in any work is spread over two or more months, the total previous expenditure on such work should be noted in the remarks column before beginning to enter the items expended during the month.

(iv) **FORM B.M. 18**

(v) (Referred to in Para 5.17)

(vi) **Budget Estimate showing probable amount of direct and indirect Receipts for the year 20_____**

(vii) Note: Corresponding Form is stereo I.B. No. 416 in the Irrigation Department.

PARTICULARS	CIRCLES			
	a	a	a	a
1. Average of the actuals for the past 3 normal years. Note: (a) The years taken should be indicated with actual for the year 20..... Note: (b) If any year being abnormal has been excluded, the fact should be stated showing brief reasons for its exclusion 20.....				
TOTAL				
Additions (i) On account of extensions, the revenue of which has not been fully taken into account in the basic figure. (ii) On account of increase in occupier's rates, similar account of which has not been taken. (iii) On account of anticipated increase in the area under crops which pay high rates, e.g. during the cotton boom the area under cotton showed large increase. (iv) On account of improved distribution of more favourable climate condition or better river supplies. (v) Other causes.				
3. Deductions: (i) On account of any reduction in irrigation of which account has not been taken in the basic figure. (ii) On account of reduction in occupier rates. (iii) On account of an anticipated decrease in area under crops paying high rates e.g. with the pre-rent price of cotton it is improbable that the area under this crop will return to the peak attained two years ago. (iv) Other cause				
TOTAL				
Add – Miscellaneous receipts as detailed below Deduct Refunds Grand Total e.g. Budget Estimate of Direct receipts for 20-----20.				

(viii) (a) Name of Circle should be inserted here

FORM B.M. 19

(Referred to in Para 5.17)

REVISED ESTIMATES SHOWING PROBABLE AMOUNT OF DIRECT & INDIRECT RECEIPTS FOR THE YEAR 20.....

Note: Corresponding form is stereo I.B. No. 415 of the Irrigation Department.

PARTICULARS	CIRCLES			
	a	a	a	a
<p align="center">Direct Receipts</p> <p>Realization for Rabi to end of September 20.../November 20...</p> <p>Un-realized balance of 1st half year to end of September 20../November 20...</p> <p>To be realized during estimated Demand for the 2nd half year Actual Kharif 20...</p> <p align="right">Total for the ½ year Ending March 20.....</p> <p align="center">Total For The Year 20...</p> <p>Deduct Special remissions unrealized balance. Net amount to be realized during year 20...</p> <p align="center">Miscellaneous receipts</p> <p>Realized during remaining period of the year ending September 20../November20...</p> <p align="center">Total Miscellaneous Receipts</p> <p>Deduct Refunds</p> <p align="center">Total Direct Receipts</p> <p>Amount provided in the Budget Estimate 20....</p> <p align="center">INDIRECT RECEIPTS</p> <p align="center">Total Indirect Receipt's</p> <p>Amount provided in the Budget Estimate 20...</p>				

* (a) Name of Circle should be inserted here.

FORM B.M. 20

(Referred to in Para 15.5)

STATEMENT SHOWING THE EXCESSES UNDER OBJECTS OF ACCOUNTS OF IRRIGATION DEPARTMENT

Major Object _____

Sr. No.	Head of account/Name of Canals/Unit	Original of Modified Grant	Final Modified Grant	Difference	Met out of or by	
					Supplementary	Re-appropriation
1	2	3	4	5	6	7

FORM B.M. 21

(Referred to in Para 7.5)

LIST OF CONTINUING NEW/ITEM OF EXPENDITURE

Major Function_____

Sr. No. of the Scheme	Name of the Scheme	Amount provided in the year 20 ---20 (a)			Amount provided in the year 20 ----20 (b)			Foreign Exchange component of col. 8	No & Date of Administrative Approval
		Recurring	No Recurring	Total	Recurring	Non- Recurring	Total		
1	2	3	4	5	6	7	8	9	10
	Minor object/ Detailed Object (c)								
	Gross total Major Object								
	Deduct Recoveries (b)								
	Net Total Major Object								

- (a) Estimates for the coming financial year.
- (b) Estimates for the coming financial year.
- (c) Items under each Minor/Detailed Object be detailed here.
- (d) Deduct Recoveries for each item should be shown here.

If receipts are expected on account of any item the amount of anticipated receipts should not be shown here. It should be included in a separate statement attached with this Form.

FORM B.M. 22

(Referred to Para 12.2)

_____ DEPARTMENT

Statement of Receipts claimable and realized and credited in the _____ District for the month of _____

1	2	3	4	5	6	7	8	9	10
Major object of Receipts	Minor & detailed object of Receipts	Budget Estimates for current financial Year	Actual Realizations during the same moth now reported on.	Actual Realizations during the moth now reported on.	Actual realization from commencement of the financial year to close of the same month last year.	Actual realization from commencement of the financial year to close of the month now reported on	Anticipated realization for remainder of the current financial year.	Total present estimate for the current financial year (columns 7 & 8)	Explanation of important difference between columns 4 & 5, 6, 8 & 9.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

FORM B.M. 23

(Referred to Para 13.5, 13.6, and 13.7)

DISBURSING OFFICER'S REGISTER AND ACCOUNT OF EXPENDITURE ON ESTABLISHMENT

Office of the _____ District _____
 Major Function _____ Minor Function _____
 Detailed Function _____ Month and year _____

Voucher	No	Date	Pay of Officer	Pay of Other Staff	Regular Allowance	Other Allowances	Pre Investment Analysis	Fees	Communication	Utilities	Occupancy Costs	Motor Vehicle	Consultancy	Travel & transport	General	Grants	Transfers	Physical Assets	Civil Works	Repair & Maintenance
			A011	A012	A012-1	A012-2	A02	A031	A032	A033	A034	A036	A037	A038	A039	A05	A06	A09	A12	A13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allotment																				

- Note: (1) Under "Detailed Objects" the Disbursing Officer should utilize a column for every detailed Object there may be in use in the minor or detailed object concerned.
 (2) Allotment should be noted in red ink.

FORM B.M. 24

[(Referred to in Para (13.3)]

BILL EXTRACT TO BE ATTACHED TO DISBURSING OFFICER'S BILLS AND ACCOUNTS

Major Function _____
 Minor Function _____
 Sub- Function _____
 Detailed Object _____

No. and date of voucher	Particulars.	Accounts.
	Previous Expenditure
	Expenditure up to date
	Balance

Date _____

Signature _____

Designation _____

Dated _____

Paid _____

Date _____

Designation _____

AG/ DAO _____

FORM B.M. 25

(Referred to Para 13.7)

CONTROLLING OFFICER'S REGISTER OF EXPENDITURE ON ESTABLISHMENT

Office of the _____

Major Function _____

Minor Function _____

Sub-Function if any _____

Month and year _____

Allotmen	No	Date	Voucher																	
			Pay of Officer	Pay of Other Staff	Regular Allowance	Other Allowances	Pre Investment Analysis	Fees	Communication	Utilities	Occupancy Costs	Motor Vehicle	Consultancy	Travel & transport	General	Grants	Transfers	Physical Assets	Civil Works	Repair & Maintenance
			A011	A012	A012-1	A012-2	A02	A031	A032	A033	A034	A036	A037	A038	A039	A05	A06	A09	A12	A13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

- Note: (1) Under "Detailed Objects" the Disbursing Officer should utilize a column for every detailed Object there may be in use in the minor or detailed object concerned.
 (2) Allotment should be noted in red ink.

FORM B.M. 26

District Officer's
Controlling Officer's
Head of Department
Office of the _____

(Referred to Para 13.7 & 13.8)
MONTHLY ACCOUNT OF EXPENDITURE ON ESTABLISHMENT

Major Object _____ Minor object _____
Detailed Object _____ Month and year _____

Voucher	Pay of Officer		Pay of Other Staff	Regular Allowance	Other Allowances	Pre Investment Analysis	Fees	Communication	Utilities	Occupancy Costs	Motor Vehicle	Consultancy	Travel & transport	General	Grants	Transfers	Physical Assets	Civil Works	Repair & Maintenance
	No	Date																	
	A011	A012	A012-1	A012-2	A02	A031	A032	A033	A034	A036	A037	A038	A039	A05	A06	A09	A12	A13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allotment																			

- Note: (1) Under "Detailed Objects" the Disbursing Officer should utilize a column for every detailed Object there may be in use in the minor or detailed object concerned.
(2) Allotment should be noted in red ink.

FORM B.M. 27

(Referred to Para 13.9)

**HEAD OF DEPARTMENT'S MONTHLY ACCOUNT OF EXPENDITURE TO BE SUBMITTED TO THE FINANCE
DEPARTMENT**

Month and year _____

Major Function . _____

		<u>MINOR OBJECTS</u>	
Allotment at the beginning of month Additions during the month Reduction during the month Modified grant Expenditure during the month Expenditure of previous months Balance of allotment	Total		

Here give modified grant, and not balance of allotment as it stood at the beginning of the month to which the return relates.

Note: Separate form should be used for New and other expenditure.

FORM B.M. 28

(Referred to Para 13.15)

FORM OF LEDGER ACCOUNT OF APPROPRIATION

Major Function:

Minor Function

Detailed Function

1	2	3	4	5	6							7	8	9
Addition	Reduction	Modified grant	Particulars	No. and date of litter	Distribution of the Grant among Subordinate Officers							Undistributed grant	Expenditure reported by Accountant General	Remarks

The columns under column 6 are meant for showing the names of subordinate Officers (Controlling Officers or Disbursing Officers) among whom the grant is distributional.

Note: Separate Account should be maintained for new and other expenditure.

FORM B.M. 29

(Referred to Para 14.1)

STATEMENT OF EXCESSES AND SURRENDERS FOR FINANCIAL YEAR 20.....20.....

Authorized / Charged.....

Department Attached Department.....

DDO Code.....

Major Function

Minor Object	Detailed Object & Description	Original appropriation of the current financial Year	Modified grant of the current financial year	Actuals for the last 4 months of the financial year just closed	Actuals for the last 8 months year just closed (b)	Total of columns (5) and (6)	Anticipated total Expenditure of the current financial year (Revised Estimates) (c)	Surrender	Excess	Revised estimates adopted by the Finance Department
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

- (a) In the statement the actuals of the first 8 month of the current financial year should be furnished.
 - (b) In the actuals of the last 4 months of the financial year just closed should be furnished.
 - (c) This will be Head of Department forecast of the expenditure for the entire current financial year based on the progress of actuals and on it the Financial Department will base the Revised estimates.
- Note**
- (1) Heads of Department should send statement for complete major functions controlled by them unless the head is controlling by different Head of Departments. Figures reported under primary units should be totaled in all columns by Sub-Head or minor heads and summaries should be appended as in the printed budget including figures for Recoveries from other Government.
 - (2) The statement by the 31st March.
 - (3) In the case of Irrigation Department 8+4 months actuals need not be supplied for any head except "Maintenance and Repairs" and "Establishment".
 - (4) Figures should be given separately for "charged" "other" expenditure.

FORM B.M. 30

(Referred to Para 14.1)
Application for an additional appropriation for the year
 for _____ **Department**

District _____		Division _____		for _____ Department				Dated _____ 20-----
1	2	3	4	5	6			No. 7. Explanation of in sufficiency o grant, recommendations and proposals for re-appropriation by: - 1) Disbursing Officer: 2) Controlling Officer: 3) Regional Head. 4) Head of Department: 5) Secretary to Government in Administrative Department – No. Dated _____ 20---- No 8. Order of Sanction, with details Additional Appropriation of Rs._ of source of appropriation _____ (Authorised/Charged) Sanctioned. The amount will be met by re-appropriation from____ _____ (Sd.) A.B. Designation of (a) _____ Controlling Officer (b) _____ Regional Head (c) _____ Head of Department (d) _____ Secretary to Government of the Punjab, Finance Department
Budget Head	Original Appropriation as modified by competent Authority	Expenditure		Additional Appropriation applied for	Expenditure during the past three years			
Major & Minor Function of & Detailed Object	Amount	Account up to the month of	Necessary for remaining month		20----20	20----20	20----20	
	Rs.	Rs.	Rs		Rs	Rs	Rs	

Strike out whichever entries are not required.

Applications should be prepared separately for expenditure that is new, expenditure, which is charged upon the Provincial Consolidated Fund, and other Expenditure.

FORM B.M. 31

Referred to in Para 15.4 (b)

Notes

1. This form should be used by the Executive Engineer in any of the following cases: -
 - (a) When he requires a grant or an addition to the grant for carrying on a sanctioned major work.
 - (b) When he is unable to utilize the grant at his disposal for any work, and wishes to resign it either wholly or in part.
 - (c) When he wishes to utilize the grant for one work upon some other.
2. Either of the columns for "Proposed new grant" or for "Proposed reductions or both, may be used as required.
3. If it happens that the grant already allowed has been reduced the entry in column "Existing grant for current year" would of course be the amount less such reduction.
4. It being of the utmost importance that early intimation of possible lapses or of excesses in outlay on works should be communicated to the Government, a close watch should be maintained on the progress of all works by Executive Officer, and this form employed the moment the facts are sufficiently known.
5. Application by Executive Engineers should be submitted through the Superintending Engineer of their circles.
6. The Administrative Department should submit six copies of the forms, one of these forms will be returned to the Administrative Department, one will be retained by the Finance Department and the remaining four

EXPLANATION, IF NECESSARY, FOR RE-APPROPRIATION
(To be continued on the last page)

DEPARTMENT _____

CIRCLE _____

DIVISION _____

_____.

No. _____ for _____

Application for additional appropriation or re-appropriation of sanctioned grants.

No. _____ Dated the _____ 20

FORWARDED to the Secretary to Government Punjab, Finance Department for Sanction.

For Secretary, Government of Punjab, _____
_____ Department

No. _____ Date _____

RETURNED to the Secretary to Govt. of Punjab,/Department duly sanctioned.

Secretary to Government of Punjab, Finance Department.

No. _____ Date _____

COPY forwarded to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General Account (Works), Punjab, Lahore.
3. Secretary to Government of Punjab, Finance Department.

APPLICATION FOR APPROPRIATION OR RE-APPROPRIATION SANCTIONED GRANT

PROPOSED NEW GRANT.						PROPOSED REDUCTION				
Name of Circle etc.	Major & Minor Function	Original appropriation for current financial year.	Existing appropriation for current financial year	Proposed increase.	Appropriation as now heads.	Name of circle etc.	Major & minor Function	Existing appropriation for current financial year	Proposed reduction.	Amount at which appropriation will stand after reduction
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.

FORM B.M. 32

Referred to in Para 15.10

FORM OF SUPPLEMENTARY ESTIMATES FOR PROPOSALS RELATING TO MATTERS OTHER THAN WORKS

DEMAND No. _____

Grant No _____

Major Head _____

Minor Function, Detailed Object & Demand for Grant	Amount of demand sub-divided into				
	Charged Expenditure	(New Expenditure)			Grand Total
		Recurring	Non-recurring	Total	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

FORM B.M. 33

Referred to in Para 15.10

FORM OF SUPPLEMENTARY FOR WORK DEMAND No.

Grant No _____

Major Function _____

Minor Function & Detailed Object	Detail of Demand for Grant.	Total cost of each work	Amount of demand sub-divided into				Grand Total
			Charged Expenditure.	(New expenditure)			
				Recurring	Non-recurring	Total	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

FORM B.M. 34

Referred to in years 13.5 (a) and 13.6 (a)

REGISTER AND ACCOUNT OF EXPENDITURE ON WORKS OF DISBURSING OFFICERS (DIVISIONAL OFFICERS) OF IRRIGATION

DEPARTMENT

Major Function _____ Division _____

Month	Works	Extension and improvement	Maintenance and repairs	TOOLS AND PLANT				SUSPENSE			Deduct receipts & recoveries on Capital Account
				I-New Supplies	II-Repairs & Carriage.	Lump sum charges creditable to other Govt. Deptt.etc	Total	Stores purchased from outside the country	Other suspense Account.	Total	
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Allotment (to be noted in red ink).											

FORM B.M. 35

Referred to in years 13.7

**REGISTER OF EXPENDITURE ON WORKS OF CONTROLLING OFFICER, (SUPERINTENDING ENGINEER) OF BUILDING,
HIGHWAY, PUBLIC HEALTH ENGINEERING HOUSING AND PHYSICAL PLANNING, IRRIGATION DEPARTMENT.**

Major Function _____ Name of Circle _____

Divisional Officer	Month	Works	Extension and improvement	Maintenance and repairs	TOOLS AND PLANTS				SUSPENSE			Deduct receipts & recoveries on Capital Account
					New Supplies	Repairs and Carriage.	Lump sum charges creditable to other Govt. Deptt.etc	Total	Stores purchase from outside the country	Other suspense Account.	Total	
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs		
Allotment (to be noted in red ink).												

FORM B.M. 36

Referred to in Para 13.5 (a), 13.6 (b) (5) & 13.7

**REGISTER OF EXPENDITURE ON WORKS OF CONTROLLING OFFICER (SUPERINTENDING ENGINEERS) OF BUILDING
HIGHWAY, PUBLIC HEALTH ENGINEERING HOUSING & PHYSICAL PLANNING AND IRRIGATION DEPARTMENT**

Major Function _____ Division _____

Month	TOOLS AND PLANT				ORIGINAL WORKS											
	I-New supplies	II- Repairs and Carriages	Deduct lumps sum charges creditable to other Government, Department etc	Total	Land Revenue	Provincial Excise	Stamps	Forest	Registration	General Administration		Administration of Justice	Jails & Convict Settlements	Police	Scientific Department	Education
Allotment (to be noted in red ink).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Month	ORIGINAL WORKS CONCLUDED													REPAIRS							
	Health Services	Public Health	Agriculture	Veterinary	Co-operation	Industries	Civil works	Stationery and printing	Miscellaneous	Communications			Miscellaneous	Civil Building	Charged	Authorized		Miscellaneous	Grants-in-Aid	Suspense	(Loss or gain by exchange)
										Provincial	Financed from central Road Fund	Miscellaneous				Repairs	Improvements				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		

FORM B.M. 37

Referred to in Para 13.5 (a), 13.6 (b) (5), 13.7

DISBURSING OFFICER (Divisional Officer)

CONTROLLING OFFICER'S (Superintending Engineer) MONTHLY ACCOUNT OF EXPENDITURE ON WORKS OF IRRIGATION DEPTT

REGIONAL HEAD (Chief Engineer) / HEAD OF DEPARTMENT

Name of Division / Circle

Major Head of Account _____

	Works	Extensions & Improvements	Maintenance & repairs	TOOLS AND PLANT				SUSPENSE			Deduct receipts & recoveries & Capital Account	
				New supplies	Repairs & carriage	Lump sum charges creditable to other Government deptt. etc	Total	Foreign stores	Other suspense Account	Total		
Allotment at the beginning of month and additions during month <div style="text-align: right;">Total</div>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deductions during month												
Modified grant												
Expenditure during month												
Expenditure of previous months												
Total expenditure to date												
Balance of allotment												

Here give modified grant and not balance of allotment as stood at the beginning of the month to which the return relates.

FORM B.M. 38

Referred to in Para 13.5 (a), 13.6 (b) (5) & 13.7

Disbursing Officer's (Divisional Officer) monthly account of expenditure on works of Controlling Officer's (Superintending Engineer) Regional Head's (Chief Engineers) the Buildings Highways and Public Health Engineering Department

Name of Divisional Circle _____

Month _____

	TOOLS AND PLANT				ORIGINAL WORKS													
	New supplies	Receipts & carriage	Lump sum charges creditable to other departments	Total	Land revenue	Provincial Excise	Stamps	Forest	Registration	General Administration		Administration of justice	Jails and convict settlement	Police	Scientific department	Education	Health services	Public health
										Charged	Authorized							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allotment at the beginning of month																		
Additions during the month																		
Total																		
Reductions during month.																		
Modified grant.																		
Expenditure during the month.																		
Expenditure of previous month.																		
Expenditure to date																		
Balance of allotment																		

Here give modified grant, and not, balance of allotment of as it stood at the beginning of the month of which the return relates.

	ORIGINAL WORKS										REPAIRS.							
	Agriculture	Veterinary	Co-operation	Industrial	Civil Work	Stationery and Printing	Miscellaneous Department	Communications			Miscellaneous	Civil Building	Communications			Miscellaneous	Grant-in-Aid	Suspense
								Provincial					Provincial					
								Charged	Authorized	Financed for Central Read Fund			Charged	Repel	Improvement			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allotment at the beginning of month Additions during the month																		
Total																		
Reductions during month. Modified grant. Expenditure during the month. Expenditure of previous month.																		
Total Expenditure to date																		
Balance of allotment																		

FORM B.M. 39

Referred to in Para 14.7

DETAILS OF WORKS IN PROGRESS

1	2	3	4	5	6	7	8	9	10
Serial No.	Name of Work	Sanctioned Estimate	Outlay up to end of the financial year.	Allotment for current financial year.	Modified Appropriation	Actual outlay to end of the first four/eight months during current financial year (a)	Probable total outlay for the financial year (i.e.) to end of June.	Proposed provision the coming financial year	remarks

Note: This form should be checked to see that total of columns 4, 8 and 9 does not exceed the figures in column 3 and in case it does exceed position should be explained in remarks column. If the case of scheme is enhanced or reduced a copy of revised administrative approval should be forwarded along with this form.
(a) Eight months in the case of the statement accompanying the Statement of Excesses and Surrenders.

FORM B.M. 40

Referred to in Para 13.6 (b)

Disbursing Officers, Account of Expenditure on Establishment of Irrigation Department

Name of Circle _____

Office of the _____

Service Head _____

Year _____

EXPENDITURE

Detailed Object	July			August			September			October			November			December		
	Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month
Pay of Officer { Charged/Authorized}																		
Pay of Other Staff -- -- --																		
Travelling Allowance {Charge/Authorized}																		
Other Allowance & Honoraria {Charge/Authorized}																		
Operating Expenses -- --- ----																		
Collection charges by																		
Total																		

EXPENDITURE

Minor Head	July			August			September			October			November			December		
	Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month	Modified Grant	Expenditure during the month	Expenditure up to the month
Work																		
Extensions and Improvement																		
Maintenance and Repairs																		
Tool and Plant																		
Suspense																		
Other suspense																		
Total suspense																		
Deduct – Receipts recoveries on capital Account																		
Total																		