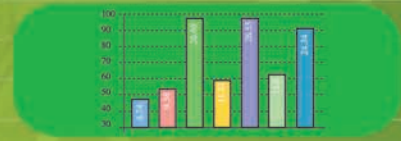


Guidebook

for Drawing & Disbursing Officers



January 2009

Cover theme, layout, design and desktop publishing
The Army Press

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Special thanks to
William Cartier and Sarah Pervez

The report has been prepared by the USAID Pakistan Districts That Work Project.

This report is made possible by the generous support of the American people through the United States Agency for International Development (USAID). The contents are the responsibility of the Districts That Work (DTW) Project and do not necessarily reflect the views of USAID or the United States Government.

PREFACE

Throughout the public sector in Pakistan, Drawing and Disbursing Officers (DDOs) play a pivotal role in the system of Public Financial Management at the operational level. Under the Treasury and Financial Rules, head of office, irrespective of post and scale, is the DDO of his office. However, the head of office may delegate this task to a subordinate officer of his office who works as DDO for him. The basic functions, among others, of the DDO include preparation of budget estimates of expenditure and receipt, preparation and submission of claim vouchers (bills) to the accounts office for withdrawal of cheques, disbursement of cheques / cash to staff, vendors and service providers, reconciliation of expenditure figures with the accounts office.

It is obvious from the above that DDOs have at their disposal, government funds required to be spent in accordance with the relevant financial rules. A glance at important functions of a DDO makes it clear that knowledge of government's financial discipline is crucial for discharge of these responsibilities in a judicious manner. A DDO therefore, needs to have a clear understanding of financial rules and procedures. In addition DDOs also need to be aware of the principles involved in budget preparation and management, preparation and reconciliation of accounts and preparation of statements of excesses and surrenders. Government Officers who primarily belong to departments such as education, health, engineering, forestry, agriculture etc. may at times lack knowledge of financial rules as well as skills to work as DDOs. However, despite this, they have to perform the functions of a DDO in addition to their primary responsibilities as teacher, doctor or agriculturist. Very few amongst them receive formal training to act as DDOs.

The available books of relevant rules are rarely updated. As a result, DDOs find it very hard to understand financial rules and consequently remain inadequately acquainted with necessary financial rules and other regulations. This lack of knowledge acts as a disincentive to incur even valid expenditures with resultant inefficiencies. Moreover, post devolution changes and amendments in the financial rules especially after the enforcement of the New Accounting Model (NAM) in the District Account Offices have created an even greater need for having user friendly reference material. Under the current set-up, the complexity and scope of work of the DDOs has increased considerably. Keeping in view the above, USAID Pakistan's Districts That Work (DTW) project ventured and developed a guidebook for DDOs.

This book has been authored by Mr. Muhammad Latif Mehr, Mr. Wasim Ahmad and Mr. Adnan Sher.

Essential support was provided by Mr. Muhammad Zahoor (Financial Management Advisor, DTW Nowshera Hub), Mr. Ishfaq Ahmad (Financial Management Advisor, DTW Abbottabad Hub), Mr. Wajid Usmani (Financial Management Advisor, DTW Islamabad Hub), Mr. Nazar Abbas Naqvi (Financial Management Advisor, DTW Sialkot Hub), Mr. Tariq Sheikh (Organizational Development Advisor, DTW Khanewal Hub), Mr. Burhan Haider Lodhi (Financial Management Advisor, DTW Sukkur Hub), Mr. Fida Rind (Financial Management Advisor, DTW Hyderabad Hub) and Mr. Iftikhar (Tehsil Management Advisor, DTW Hyderabad Hub) is greatly appreciated.

Special thanks go to William Cartier (Senior Technical Advisor, DTW project) and Sarah Pervez (Communications Specialist, DTW Project) who gave valuable inputs in completion and design of the DDO Guide Book.

METHODOLOGY

As an initial step Districts That Work (DTW) Project assessed the need to develop consolidated material for facilitating the work of DDOs working in the Education, Health and other departments in the participating districts. A team of consultants was tasked to develop a comprehensive booklet. The consultants visited pilot partner districts of Mansehra and Khanewal. DDOs from the line departments, officials of the respective District Accounts Office (DAO) and officers of the District Finance Offices were consulted to assess the requirements of material to be included in the guidebook. Based on this feedback, consultants developed an outline of subject matter for the guidebook. A draft DDOs guidebook was then developed and shared with DDOs, officials of respective District Accounts Offices and officers of the Finance department working in District Governments of Mansehra, Khanewal, Sukkur and Lasbela. Finally, the guidebook was revised in the light of suggestions and comments received from the district government functionaries.

This guidebook is an effort to present a consolidated, up-dated and clearly defined guide on important and relevant rules, regulations, principles and practices concerning the work of the DDOs in Punjab. The guidebook is based on the current rules regulations and instructions of Federal and Provincial Government. A number of tables, illustrations and case studies have been added for instant guidance of the DDOs and other readers. In case of variations in rules and procedures amongst Federal, Provincial and District Governments, comparisons have also been made. An effort has been made to keep the language simple for the officials working in line departments. However, this guidebook is not a complete compendium of all rules, regulations and instructions on the subject, and as such, does not dispense with the need to consult original rules and regulations. DTW encourages the users of this guidebook to consult other relevant rules, laws and regulations promulgated by the competent authorities at the Federal, Provincial and District level.

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Definitions

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1. IMPORTANT DEFINITIONS

Accountant General

The head of an Office of Accounts responsible for preparing the accounts of a Province.

Accounts Office

This term identifies the offices carrying out the accounting work and typically includes the offices of the DAO and the AG.

Accounting Period

The time period over which financial information is reported, normally either a year or a month.

Accounting Record

Any document upon which accounting transactions are recorded or any other document issued or used in the preparation and processing of accounting transactions.

Annual Budget Statement

The statement of estimated receipts into, the estimated expenditure from, the local government fund required to be laid before the Council before the commencement of that year.

Appropriation

An allocation of funds to an office on the basis of the Schedule of Authorized Expenditure.

Approval

The permission given by an authority or a delegated authority to undertake a particular action, such as incurring expenditure.

Assignment Account

A government bank account established with the NBP, to provide independent drawing facility for nominated projects and other activities, within the prescribed limitation.

Authorization

- (i) In accounting terms, the approval given by an authority or a delegated authority for a particular payment to be made.
- (ii) In the context of the Budget, the process of passing the Annual Budget Statement through the Legislature/ Council for approval.

Bank

State Bank of Pakistan or any of its offices or branches and includes any branch of the National Bank of Pakistan acting as the agent of the SBP in accordance with the provisions of the State Bank of Pakistan Act, 1956 or a bank approved by the Government and includes a government treasury where the cash business of the Local Government is not conducted by a bank.

Bank Return

A batch of documents received from the bank including the bank scroll, supporting vouchers, paid cheques and other documents.

Budget

A statement of the estimated receipts and expenditure of the local government for a financial year.



Budget Estimate

For a financial year, means in relation to expenditure, the expenditure proposed for that year; and in relation to receipts, the receipts expected to be realized during that year.

Budget Year

Budget (Financial) Year means the period from July 1st to June 30th, both days inclusive.

Capital Expenditure

The expenditure met from capital receipts.

Capital Receipts

Receipts from sources other than revenue and includes:-

- (a) the disposal of capital assets;
- (b) the sale of investments;
- (c) loans; and
- (d) advances and deposits.

Collecting Officer

The officer who is responsible for estimation and realization of receipts from the area within his jurisdiction designated by the Head of Offices for the offices under his administrative control.

Council

A Zilla Council.

Current Budget

The sum of approved estimates of the current expenditure for a financial year.

Current Expenditure

Expenditure that is not development expenditure.

Certification

A process undertaken by the DAO/AG including Executive Engineer of a public works division, involving verification (proper approval and validity) and audit (scrutiny against irregularities) of a payment prior to it being made. (previously referred to as pre-audit).

Charged Expenditure

Such items of expenditure as are specified in Section-110 of the Punjab Local Government Ordinance, which may be discussed but are not subject to vote of the Council.

Chart of Accounts (CoA)

A listing of codes on the basis of which accounting transactions are classified to provide meaningful financial information.

Claim Voucher

A document submitted by DDOs to the DAO/AG office, containing the particulars of a valid and duly approved claim for payment against a nominated budget head. (previously referred to as a bill).

Contingent Expenditure

All non-development expenditure, other than salaries and salary related expenditure.

Delegated Authority

An officer formally empowered by the responsible authority to perform a particular function.

Demand for Grant

The proposal made to the Council on the recommendation of the Nazim for withdrawal of a certain sum out of the local government fund.

District Fund

As defined in Section-107 of the Punjab Local Government Ordinance 2001.

Development Expenditure

Any expenditure on development projects or any expenditure on new construction, whether of entirely new works or additions and alterations to existing works. It also includes all repairs to newly purchased or previously abandoned buildings or works required for bringing them into use and means expenditure on operations undertaken to maintain in proper condition buildings and works in ordinary use.

Development Budget

The sum of approved estimates of development expenditure for a financial year.

Drawing and Disbursing Officer

The officer who prepares estimates of expenditure and actually incurs expenditure in respect of the offices of which he is the Drawing and Disbursing Officer as appointed by the respective Head of Offices under his administrative control.

Double Entry System

A system of recording accounting transactions which requires all journal entries (inputs) to the general ledger to be in balance, i.e. total debits equal total credits.

Excess

An amount of expenditure exceeding the approved budget, which is regularized through an Excess Budget Statement.

Expense

In cash and modified cash accounting, defined as the outflow of cash arising as a result of payments issued in a given reporting period.

Finance & Budget Officer

EDO (Finance and Planning) and Tehsil Officer (Finance) are the Finance & Budget Officers for the District and TMA respectively.

Function

An element used in the Chart of Accounts, which provides financial information on particular economic activities.

Grant

The amount granted by the Council, in respect of a Demand for Grant as specified in the Schedule of Authorized Expenditure.

Imprest Account

Petty cash system for making small payments. Contains a set balance of cash which is subsequently replaced by petty cash vouchers on payment of cash.

Local Accounts Officer

The head of an office of Accounts responsible for preparing the Accounts of a Local Government, and includes District Accounts Officer responsible for accounts of the District Government.

Local Government

A 'Local Government' includes-

- (a) A District Government or a City District Government and Zilla Council;
- (b) A Tehsil (Taluqa) Municipal Administration and Tehsil Council;
- (c) Town Municipal Administration and Town Council; and
- (d) A Union Administration and Union Council.

Non-Development Expenditure

Expenditure provided for in grants, relating to the on-going costs of Government, such as salaries and allowances of employees and contingent expenditures.

Object

A Chart of Accounts element used to classify the nature of expenditure e.g. salaries, travel, transport etc.

Payroll Section

The section within the DAO responsible for preparing the payroll.

Permanent Record

A record required to be maintained in order to generate accounting transactions, but is not in itself a transaction (e.g. Payroll records, GP fund records. Pension records).

Personal Ledger

A ledger account maintained by the DAO/AG established as a drawing facility for nominated purposes.

Public Account

The account as defined in Section-107 (3) of the Punjab Local Government Ordinance 2001.

Re-Appropriation

The transfer of savings in the appropriations of one or more units of appropriations to meet excess expenditure anticipated under another such unit.

Receipt

The cash collected by a local government:

- (i) An amount of cash collected or the process of collecting money.
- (ii) An official document provided to a payer, as proof that money was received.

Receipt Voucher

A form with which amounts collectable by the Government are deposited with the bank, containing the particulars of the receipt. (previously referred to as a challan).

Reconciliation

A process of substantiating recorded financial information against an alternative source of data (e.g. bank reconciliation, reconciliation between accounts offices and spending departments).

Revised Estimates

The 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.

Revenue Receipts

The receipts from tax and non-tax revenues. The non-tax receipts include interest, dividends, fines etc realized by a local government.

Schedule of Authorized Expenditure

The schedule prepared, after the approval by the Council of the Annual Budget Statement or Supplementary Budget in respect of a financial year and authenticated by the Nazim.

Supplementary Budget Statement

The statement to be laid before the Council showing the amount of the additional expenditure estimated to be required during a financial year, over and above the expenditure already authorized, for that year.

Supplementary Grant

For a financial year means an amount provided in addition to the original Grant or appropriation approved by the Council.

Surrender

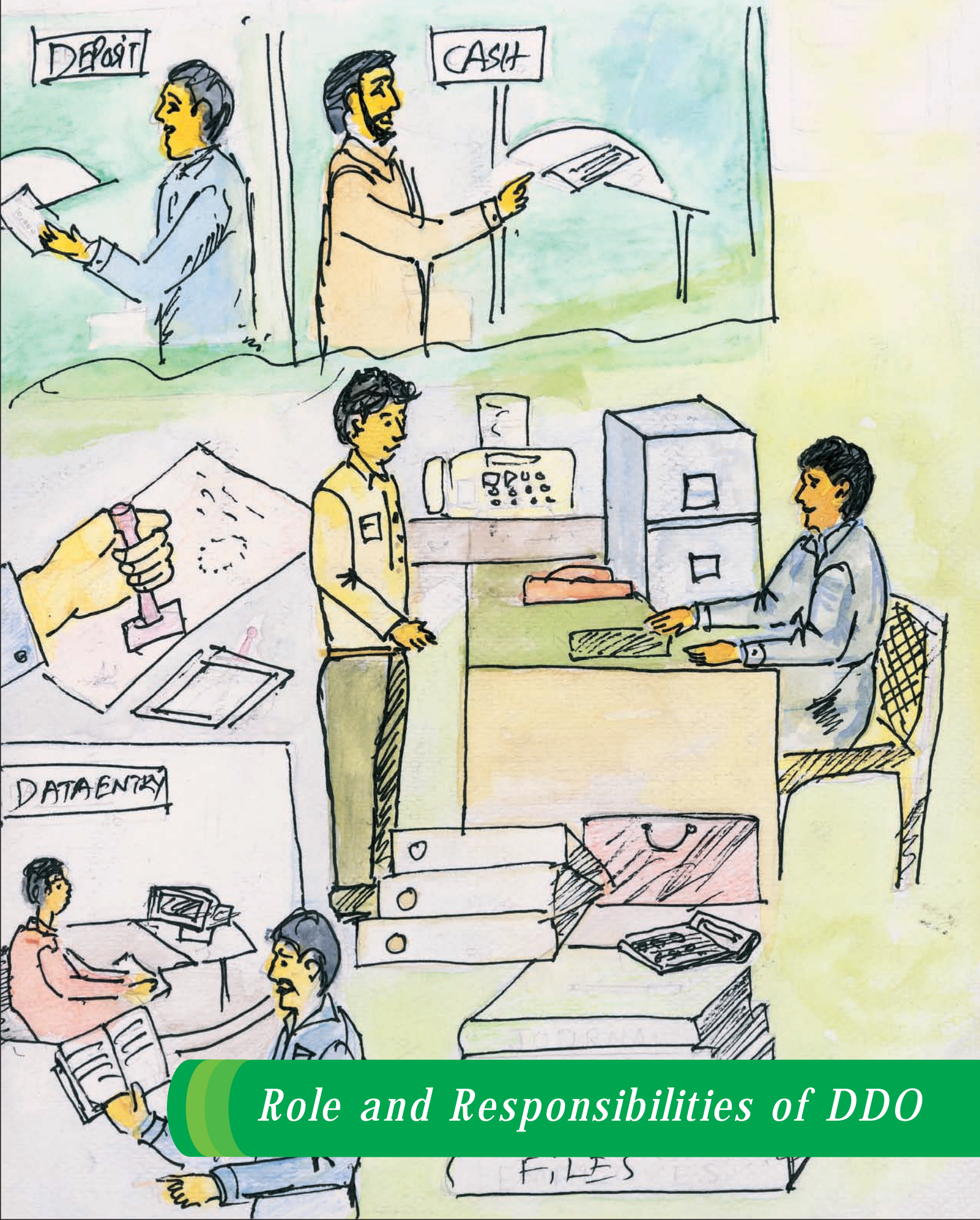
An amount included in the budget that is given back, as it shall not be spent in the financial year by the office.

Technical Sanction

For every development work to be carried out, except petty works and repairs, a properly detailed estimate must be prepared for the technical sanction of the competent authority in accordance with the delegated powers.

Voted Expenditure

Expenditure that is submitted to the vote of the Council.



Role and Responsibilities of DDO

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2 ROLE AND RESPONSIBILITIES OF DDO

- 2.1 Who is a DDO? The Head of the Office or any other officer authorized by the head of office under whose signature the salaries / wages of the employees (non-gazetted), contingent and other claims are submitted for drawal of payments from the public account and disbursed to the employees/ vendors/ contractors is the Drawing and Disbursing Officer (DDO) of that office. The DDO plays a pivotal role in the budgetary, expenditure and other financial matters at spending level. While drawing and disbursing expenditure out of funds allocated to his office, the DDO has to ensure that all requirements of relevant Financial and Treasury Rules and other instructions and orders of the Finance Department (FD) are fully complied with. The functions and responsibilities of the DDO, inter alia, are:
- 2.1.1 To ensure that rules regarding preparation of contingent bills are observed and only that amount is drawn which is required for immediate disbursement or has already been paid from the permanent advance.
- 2.1.2 To see that the expenditure is within sanctioned budget. If the expenditure is likely to exceed he should take prompt steps to obtain additional appropriation (Re-appropriation of funds or supplementary grant).
- 2.1.3 To ensure that principles of financial propriety are observed in letter and spirit.
- 2.1.4 To carry out reconciliation with the accounts office well in time and to promptly identify and settle discrepancies.
- 2.1.5 Cash book is closed and completed on daily basis and requisite certificates are recorded therein.
- 2.1.6 The DDO is also responsible for seeing that the rules regarding preparation of vouchers are carefully observed.
- 2.1.7 Regarding salaries/ wages, personal claims e.g. TA advance, pension cases etc. it is his duty to see that:
- 2.1.7.1 The number of posts for which salaries are being drawn (working strength) is not more than the sanctioned strength.
- 2.1.7.2 The Service Book of the employees are up-dated, pay fixation is done accurately, increments are complete and salaries are paid according to pay fixed in the service books.
- 2.1.7.3 The deductions and recoveries from the salaries are made accurately from the manual bills and computerized pay rolls (non-gazetted employees).
- 2.1.7.4 Pay, travelling allowances of the staff, the acquittance rolls or office copies of the bills are duly signed by the payee.
- 2.1.7.5 Payment of arrears of Pay & Allowances etc. is recorded in the Service Book of the employees.
- 2.1.8 That payments are made to the person(s) entitled to receive them and that undisbursed funds are either repaid into the treasury or adjusted by short drawl in the next bill(s) and are not retained for a period longer than is absolutely necessary or is permissible under the rules.
- 2.1.9 As regards payments to private parties, he should obtain for payment (including repayment of money previously lodged with Government



for whatever purpose) an acknowledgment of the payment setting forth full particulars of the claims, where any particular form has been prescribed; it should be used as far as possible. The acknowledgement should always be taken at the time of payment and should be signed by the person by whom or on whose behalf the claim is put forward:

- 2.1.10 The detailed instructions relating to (i) form, completion, examination and custody of sub-vouchers and acquittance rolls and (ii) defacement of sub-vouchers should be closely observed.
- 2.1.11 When a cheque is drawn by an officer in favour of self or in order to replenish the cash chest, amount should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of the cheque at the treasury.
- 2.1.12 As a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.
- 2.1.13 Every voucher must bear a pay order, signed or initialed, and dated, by the disbursing officer. This order should specify the amount payable both in words and figures.
- 2.1.14 A certified copy marked (duplicate) of a receipted voucher may be retained by the disbursing officer, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.
- 2.1.15 In case of encashment of cheque(s) of heavy amount the DDO should bring the cash from the bank himself adopting all possible precautionary measures instead of giving authority to any other employee. As far as possible direct payment in name of vendor / contractor should be arranged.
- 2.1.16 All receipts, disbursements and charges of whatever sort connected with the public service drawn in name of DDO, must be, and no other may be, shown in the cash book. Sufficient details should be given in the column "Particular" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers.
- 2.1.17 Preparation of realistic and sound estimates of expenditure in accordance with the budget guidelines, for the offices under his jurisdiction.
- 2.1.18 A DDO shall not on his own authority authorize any payment in excess of the funds placed at his disposal.
- 2.1.19 Every DDO shall maintain an Appropriation Register which shall include the commitments against the appropriation and a register of actual disbursements.
- 2.1.20 The DDO shall indicate complete accounts classification in respect of the proposed expenditure and the balance available in the detailed object head.
- 2.1.21 In case DDO is also performing as collecting officer for his office the reconciliation of receipt figures with the concerned Accounts office, on monthly basis, by due dates.

2.2 Documentation on Assumption of Charge as DDO

On the appointment of a Drawing & Disbursing Officer, following documents are to be submitted to the Accounts/Treasury Office and the concerned branch of State Bank of Pakistan or the designated branch of National Bank of Pakistan, through Accountant General / DAO or other delegated officer whose specimen signature is already with the bank branch. This officer must countersign the signature of the new officer. When such an officer gives his / her charge to another officer, he/she must like wise send a specimen of the signature of the relieving officer to the bank. When an authorized cheque signatory (DDO) vacates his/her position, the next higher officer must immediately advise the designated bank branch and the AG.

2.2.1 Accounts Office

- i) Notification / Office Order of appointment of the DDO.
- ii) Specimen Signatures of the DDO.

2.2.2 Bank

- i) Notification / Office Order of appointment of the DDO.
- ii) Attested copy of the NIC.
- iii) Covering Letter; a specimen for State Bank of Pakistan Lahore is as under:

No.....

Dated:.....

The Chief Manager,
SBP BSC (Bank),
State Bank of Pakistan,
LAHORE

Dear Sir,

DRAWING AND DISBURSING OFFICER-SPECIMEN SIGNATURE

It is advised that I have been transferred/ posted/ vide Order No. dated.....(attested copy enclosed). You are, therefore requested to cancel my specimen signature as Drawing and Disbursing Officer of [*] Headmaster, Govt. High School (Boys), Lahore, and record the specimen signature of Mr. Ali Ahmad who is posted in my place as Drawing and Disbursing officer in [*] Name of Office / Department.

(.....)
Name Muhammad Ashraf Sheikh
Stamp

SPECIMEN SIGNATURE

Mr. Ali Ahmad

- 1.....
- 2.....
- 3.....

ATTESTED

Signature.....

Name Muhammad Ashraf Sheikh

Stamp.....

iv) Verified Specimen Signatures' Card

(30138)

Form No. Bkg.204 Paras 150(c), 389)

NAME OF ACCOUNT:_____

NAME : Ali Ahmad_____

ADDRESS_Govt. High School (Boys)_____

Code No.....

ATTORNEY No.....

PHONE NO. _____

SPECIAL INSTURCTIIONS:

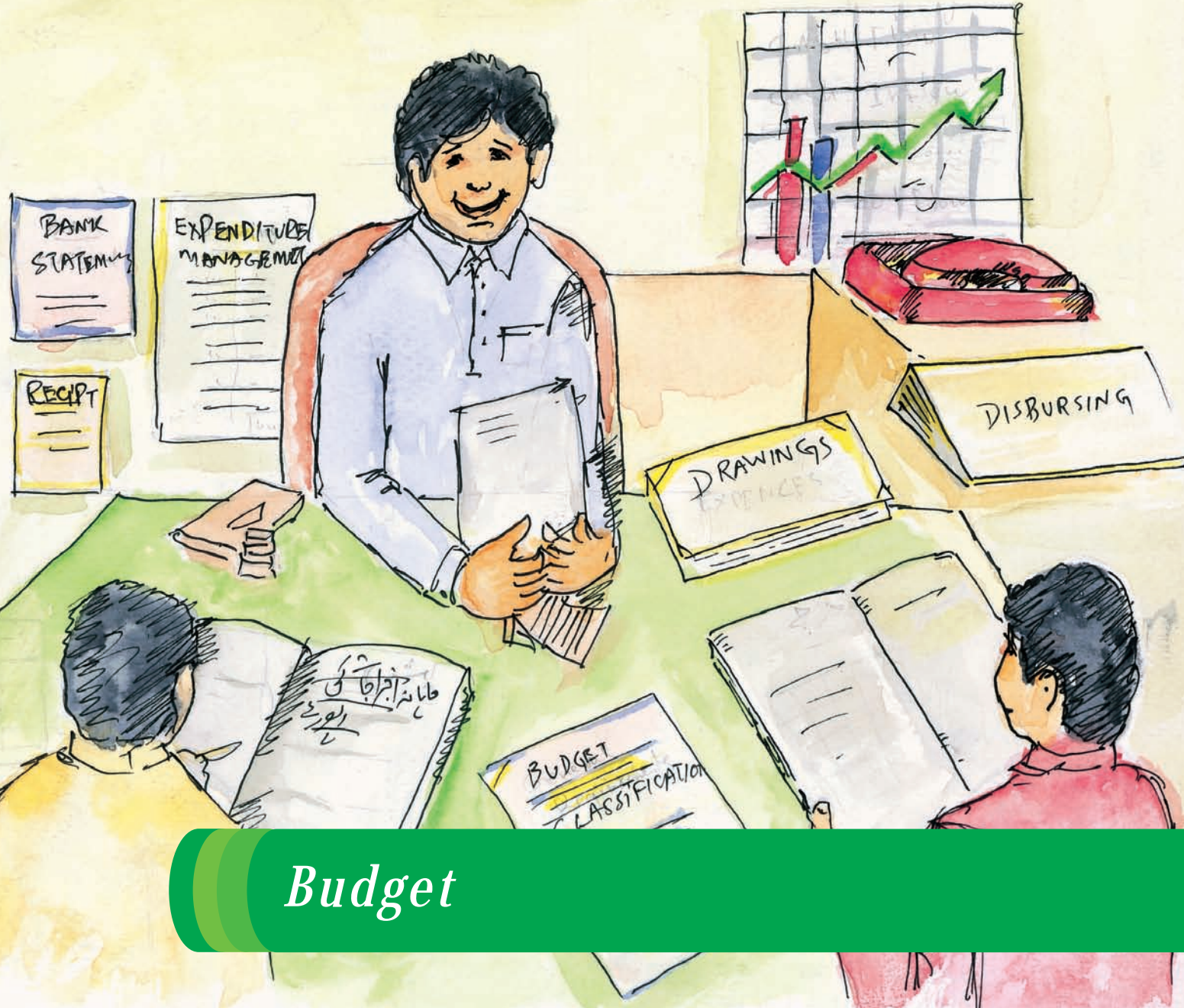
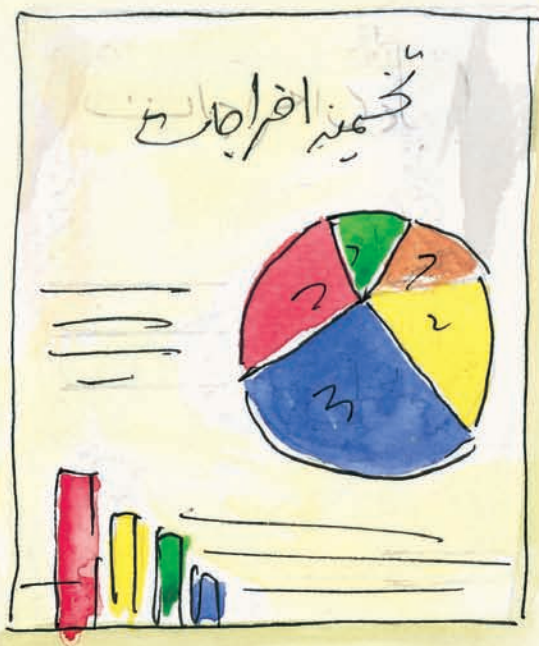
ATTESTED BY	SPECIMEN SIGNATURE
NAME : MUHAMMAD ASHRAF _____ DESIGNATION: HEADMASTER	_____ _____

SIGNATURE VERIFIED

Signature/ and Designation
of the previous DDO

2.3 Punjab Government's letter regarding responsibilities of DDO

A letter numbering SO(TT)3(2)/83 dated 23-04-1990 was also issued by the Finance Department of Punjab Government which spelled the responsibilities of DDOs. This letter is attached at ANNEX-I of this book.



Budget

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3 BUDGET

(This chapter is based on The Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003).

The budget is a statement of receipts and expenditures during a financial year of a local government and thus reflects the local government policies, priorities; financial strategy and operational plans in financial terms.

3.1 Functions of the Drawing and Disbursing Officer Relating To Budget

3.1.1 The Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003 specify the functions of the officers relating to budget, including Finance and Budget Officer, Head of Offices, Collecting Officer (CO), Drawing and Disbursing Officer (DDO) and the Planning Officer (PO). The Finance and Budget Officer is responsible for the coordination of the budgetary process and for the consolidation and preparation of the budget documents of the local government. The Finance and Budget Officer in the case of a District Government is the Executive District Officer (Finance and Planning).

3.1.2 The functions of the DDO relating to budget are:

- (a) Preparation of the estimates of expenditure for the offices under his jurisdiction;
- (b) Incurring of expenditure as per rules;
- (c) Coordination with the concerned higher level officials; and
- (d) Monitoring his budget.

3.1.3 The DDO shall be designated as such by the respective Head of Offices under his administrative control.

3.1.4 The functions of the Collecting Officer are:

- (a) Preparing the estimates of receipts under his jurisdiction;
- (b) All matters relating to estimation, realization, and deposits of receipts; and
- (c) Coordination with the concerned higher level officials.

3.2 Budget Classification

3.2.1 The Budget of the District Government is prepared in accordance with Chart of Accounts issued by the Auditor-General of Pakistan.

3.2.2 The expenditure is classified into Development and Current expenditure. The Development budget is divided into two parts, namely.

- (a) Citizen Community Board Development budget; and
- (b) Local government development (Non-Citizen Community Board) budget.

3.2.3 The receipts are classified as follows—

- (a) Major (Object) head;
- (b) minor (Object) head; and
- (c) detailed (Object) receipt head.



3.2.4 Expenditure is classified as follows:-

- (a) function classification; and
- (b) object classification.

3.2.5 Functional classification shall be as follows:-

- (a) major function;
- (b) minor function; and
- (c) detailed function.

3.2.6 Object classification shall be as follows:-

- (a) major object;
- (b) minor object; and
- (c) detailed object.

3.3 The Budgetary Process

- (a) The estimates of receipts/ expenditures for the coming financial year are prepared by the Collecting Officers/ Drawing and Disbursing Officers on prescribed format.
- (b) After duly completing the forms, the CO/ DDO have to sign the same and retain one copy for record in his office, and forward the rest to the Head of Offices.
- (c) On receiving the estimates of receipts/ expenditure from the CO/DDO, each Head of Offices concerned finalizes and consolidates the figures furnished by his CO/DDO and forwards them to the Finance and Budget Officer.
- (d) Upon receipt by the Finance and Budget Officer of the estimates of receipts/ expenditures from the Heads of Offices, the Finance and Budget Officer consolidates such estimates. The estimates of receipts are incorporated in the budget documents and submitted to the District Development Committee for finalization prior to its submission to the Council.
- (e) The Finance and Budget Officer shall prepare the budget documents, which shall be laid before the Council for approval.
- (f) Following approval by the Council of the Annual Budget Statement in respect of the next financial year, the Finance and Budget Officer prepares a Schedule of Authorized Expenditure, which is authenticated by the Nazim. The Schedule authenticated by the Nazim is laid before the Council, but is not open to discussion or vote thereon. The Schedule of Authorized Expenditure lapses at the end of the financial year.
- (g) The Finance and Budget Officer intimates each Head of Offices the details of the sums authorized in the Schedule of Authorized Expenditure for that financial year.
- (h) On receipt of information from the Finance and Budget Officer regarding the Grants, placed at their disposal, the Heads of Offices further distributes the grants to the Drawing and Disbursing Offices subordinate to him.
- (i) The targets of receipts approved by the Council are forwarded by the Finance and Budget Officer to the Head of Offices.
- (j) The Head of Offices forwards the receipt targets to the Collecting Officers subordinate to him.

3.4 Estimates of Receipts

The estimates of receipts for the coming financial year are prepared by the Collecting Officers on Forms BDR-1 to 4 relating to receipts, which are provided by the Finance and Budget Officer, each year alongwith the budget call letter. The Collecting Officers shall, while preparing their estimates of receipts, be guided by the following:-

- (a) Estimates of receipts are prepared diligently and accurately;
- (b) In relation to revised estimates, shall take into consideration the actual receipts during the first eight months of the financial year and also consider the figures of the previous financial year;
- (c) All material reasons, facts and circumstances relied upon in adopting the figures for the Revised Estimates for the current financial year shall be recorded clearly;
- (d) The reasons for adopting the figures for the budget estimates of the coming financial year shall be clearly explained; and
- (e) The receipts shall cover all sources including fiscal transfers from Provincial Government.

3.5 Estimates of Current Expenditure

- 3.5.1 The estimates of current expenditure are prepared by the DDO in accordance with the budget guidelines according to which directions may be provided by the respective Head of Offices. The estimates of expenditure shall be provided on the Forms BDC-1 to 7 relating to Current expenditure. The following guidelines should be followed for purposes of determining the Estimates of Expenditure:-
- (a) Provision for each expenditure shall be included under the appropriate function and object head;
 - (b) Provision for any foreseeable expenditure shall be included therein while ensuring that each provision is restricted to the absolute minimum necessary sum;
 - (c) Each Drawing and Disbursing Officer shall develop the most realistic and sound estimates;
 - (d) The estimates for each financial year should provide only for such expenditure as are to be actually paid during the next financial year;
 - (e) Provision should not be made in the estimates for posts which it has been decided to leave unfilled;
- 3.5.2 Following forms are used for calculations of establishment charges:-
- (a) Form BDO-3 for calculating the salaries of the officials.
 - (b) Form BDO-4 for calculating the allowances of the officials.
 - (c) Forms BDO-3 and BDO-4 are for the internal use of the offices and shall not be submitted with any of the budget documents.

3.6 Statement of New Expenditure (Current Budget)

- 3.6.1 Expenditure on new activities include the recurring costs of the development projects to be completed in the next financial year and expenditure relating to new current activities. The expenditure is mainly on personnel and purchase of durable goods. The new expenditure shall be provided with the budget documents as a Statement of New Expenditure (SNE).
- 3.6.2 Each DDO shall for the next financial year send to the Head of Offices, all proposals involving new current expenditure along with their estimates in Forms BDC-1 to 7. An explanatory note justifying the new proposals should be provided in Form BDC-8.
- 3.6.3 The details of the recurring expenditure of the development projects to be completed during a budget year, shall also be communicated by the DDOs to the concerned Head of Offices. The respective Drawing and Disbursing Officer (DDO), while preparing any proposal for new current expenditure shall ensure that:
- (i) All proposals specify the;
 - (ii) Number of required personnel;
 - (iii) Rates of remuneration; and
 - (iv) Duration of employment of any proposed officials,
 - (v) All relevant revenue implications have been described, quantified and included in the estimates of receipts; and
 - (vi) Detail of expenditure as "Purchase of Durable Goods" have been specified.
- 3.6.4 DDOs shall forward the estimates of new expenditure separately to the Head of Offices alongwith the current budget.

3.7 Expenditure Management

- 3.7.1 Each local government shall -
- (a) Ensure that it develops effective means to implement the budget as passed by the Council;
 - (b) Ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure;
 - (c) If necessary, modify the budget to a changing environment, in accordance with the provisions of these Rules; and
 - (d) Efficiently and effectively manage the resources made available to the local government.
- 3.7.2 Two elements are necessary before public money can be spent:-

- (a) There must be an appropriation of funds for the purpose; and
 - (b) There must be sanction of an authority competent to sanction expenditure.
- 3.7.3 Delay in payment of money from a local government shall be avoided. The payment of all actual obligations shall be ascertained, provided for in the budget estimates, liquidated and recorded at the earliest possible date.
- 3.7.4 Following are the responsibilities of relevant local government functionaries with reference to expenditure management:
- (a) The Heads of Offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal.
 - (b) Each Drawing and Disbursing Officer (DDO) shall be responsible for the expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with the delegation of Financial Power Rules.
 - (c) In order to keep total expenditure within the Grant, every Head of Offices shall be informed monthly by each Drawing and Disbursing Officer of:-
 - (i) actual spending from the Grant or Grants placed at the disposal of any such subordinate Drawing and Disbursing Officer;
 - (ii) the extent of commitments that have been made but not paid for against such Grant or Grants; and
 - (iii) the extent of expenditure that is likely to be incurred during the remaining period of the financial year.
 - (d) Each Head of Offices shall review the expenditure position and take such measures as may be required to check the trend of any excessive expenditure.
- 3.8 Receipt Management
- 3.8.1 The primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.
- 3.8.2 The Collecting Officers shall furnish monthly reconciled statements of actual collections under the heads for which they are responsible to the Head of Offices in Forms BM-3 and BM-4 by 13th day of the month following the month to which the statement relates.
- 3.8.3 The Head of Offices shall consolidate the figures received from different Collecting Officers and shall forward the same to the Finance and Budget Officer by the 16th day of the month following the month to which the statement relates.
- 3.8.4 The Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by the 10th day of the month following the month for which the statement relates to.
- 3.9 Recording of Disbursements by DDOs
- (a) Every Drawing and Disbursing Officer (DDO) shall maintain an appropriation register which shall include the commitments against the appropriations and a register of actual disbursements. The DDO shall also monitor the appropriations relating to establishment.
 - (b) When a bill is prepared for payment, the Drawing and Disbursing Officer (DDO) shall indicate complete accounts classification in respect of the proposed expenditure and the balance available in the detailed object head.
 - (c) The Drawing and Disbursing Officer (DDO) may maintain other registers as may be required to manage, control and monitor the budget.
 - (d) In case a Drawing and Disbursing Officer (DDO) receives confirmation from Head of Offices or any other source that a particular item of expenditure has been incorrectly classified, he shall immediately correct the accounts and send the same for information to the Accounts Officer.
 - (e) A Drawing and Disbursing Officer shall not authorize any payment in excess of the funds placed at his disposal.
- 3.10 Reconciliation of Expenditure
- 3.10.1 During the first week of each month, the respective Accounts Officer shall provide for the previous month, a schedule showing the numbers, dates and amounts of vouchers paid during that month, and supply copy of each such schedule to

the concerned DDO. Upon receipt of the schedule from the Accounts Officer, the DDO shall

- (a) Compare such schedule with the statement prepared by him; and
- (b) Reconcile expenditure with Accounts Officer by 10th day of every following month for the previous month.

3.10.2 The respective Head of Offices, DDO and the Accounts Officer shall be jointly responsible for reconciling any differences and for correcting misclassifications or any other errors.

3.10.3 In case the reconciled statement is not provided by the Head of Offices by the 20th of the month to the Finance and Budget Officer, following the month to which the Accounts relate, no bills may be passed by the Accounts Officer for the defaulting DDOs.

3.11 Monthly Expenditure Statement

3.11.1 The DDO shall provide a reconciled statement of expenditure not later than the 13th day of the month following the month to which the accounts relate, to the relevant Head of Offices in Form BM-1.

3.11.2 If any Head of Offices has one or more subordinate DDOs, such Head of Offices shall consolidate the statements he receives from any such DDOs.

3.11.3 The Head of Offices shall forward the consolidated statement of expenditure to the Finance and Budget Officer, so as to reach him by the 16th day of the month following that to which the accounts relate.

3.12 Steps Required in Case of Likelihood of Excess Expenditure

3.12.1 In case a Grant is likely to be exceeded, the Head of Offices shall take immediate steps to prevent the excess expenditure by

- (a) ensuring strict control over the affected Grant; or
- (b) transferring funds under his powers of re-appropriation; and
- (c) submitting as soon as the exigency arises, an application for Supplementary Grant.

3.12.2 If funds cannot be provided through re-appropriations then a Supplementary Grant shall be need to be prepared and got approved from the Council before the additional expenditure is incurred.

3.13 Statement of Excesses and Surrenders

3.13.1 The Statement of Excesses and Surrenders shall be prepared in Form BM-13 by the Head of Offices after 8 months of the financial year. For purposes of completing Form BM-13, the Heads of Offices shall obtain the required information from the concerned DDOs.

3.13.2 The Statement of Excesses and Surrenders shall be completed on the basis of actual expenditure incurred during the first eight months of the financial year and keeping in view the expected expenditure in the remaining four months of the financial year.

3.13.3 The Excesses and Surrenders shall form the basis for -

- (a) preparing the revised estimates; and
- (b) formulating the demands for additional funds if required.

3.13.4 The revised estimates shall also be used to form the basis of the following year budget estimates and for determining the estimated closing balance of the local government fund.

3.13.5 The Heads of Offices shall submit together with the Statement of Excesses and Surrenders a note explaining the reasons for the excesses and surrenders.

3.13.6 The Finance and Budget Officer shall consolidate the Statements of Excesses and Surrenders for approval by the Budget and Development Committee (BDC).

3.14 Re-Appropriation of Funds

- 3.14.1 In the event that unavoidable and unforeseen circumstances arise during the course of any particular financial year that require incurring excess expenditure or expenditure not contemplated in the Schedule of Authorized Expenditure, such expenditure shall be made available through re-appropriation or supplementary grants or both.
- 3.14.2 Re-appropriation means the transfer of savings in a unit of appropriation to meet excess expenditure anticipated under another unit of appropriation. The officials shall re-appropriate in accordance with the re-appropriation powers delegated by the respective Council to them.
- 3.14.3 If any officer is competent to sanction a re-appropriation, such officer may do so pursuant to the powers delegated to him by the Council. A copy of the order sanctioning any re-appropriation shall be communicated to the Head of Offices, Finance and Budget Officer and the Accounts Officer.
- 3.14.4 A request for re-appropriation shall be prepared by the concerned Drawing and Disbursing Officer. If it involves different Drawing and Disbursing Officers then the Head of offices shall process the re-appropriation.
- 3.14.5 If the re-appropriation involves two different grants then the Finance and Budget Officer shall be responsible for processing the re-appropriation for approval of the Council.
- 3.14.6 In case the re-appropriation is beyond the limit set by the Council, it shall require the approval of the Council.

3.15 Revised Estimates and Supplementary Grant

- 3.15.1 In case that a Head of Office considers that the need for additional funds has arisen for which no re-appropriation is available, he shall submit a proposal for Supplementary Grant to the Budget and Development Committee (BDC) through the Finance and Budget Officer (FBO).
- 3.15.2 Requests for Supplementary Grant during the financial year shall be consolidated by the Finance and Budget Officer (FBO) in the form of a Supplementary Budget Statement. The form and manner in which the Supplementary Budget Statement is presented to the Council shall be the same as that of the Annual Budget Statement.
- 3.15.3 Subsequent to approval by the Council and intimation by the Finance and Budget Officer of the Supplementary Grant, the Heads of Offices concerned shall distribute the Supplementary Grant and communicate the break-up of the Grant to Drawing and Disbursing Officers and the Accounts Officer concerned. The Collecting Officer shall also be communicated the revised targets for receipt as approved by the Council.
- 3.15.4 Sample filled up forms given under Budget Rules 2003 are placed at ANNEX-II for the convenience of users of this Guide Book.

PUBLIC
FUND
RECEIPTS &
PAYMENTS



RECEIPT AND PAYMENT OF PUBLIC MONEY (Financial and Treasury Rules)

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4. RECEIPT AND PAYMENT OF PUBLIC MONEY (Financial and Treasury Rules)

4.1 Principles Regarding Receipt of Money

All the money received as due to the Government or for deposit in the custody of the Government should be brought to account and deposited in the bank without delay. It is the primary duty of the officers concerned to see that dues (revenues and other receipts) are correctly and promptly assessed, quickly realized and immediately deposited into the bank.

As a general rule, money so received should not be appropriated to meet the departmental expenditure except some departments which have specially been authorized in this regard to appropriate specific receipt(s), subject to certain conditions. Ordinarily the Government dues should be realized in legal tender coins or notes only. Crossed cheques and demand drafts may also be accepted towards the payment of Government dues. But as long as a cheque is not cleared the payment will not be treated as having been made. Consequently when a cheque is tendered, a final receipt cannot be issued till the clearance of cheque. Any collection charges of the Bank will have to be borne by the party concerned. If on presentation a cheque is dishonored, the party concerned should be notified immediately and a demand sent to it for paying in cash. The Government will not accept any liability for damages or loss caused to the party for a possible delay in notifying the fact that the cheque has been dishonored.



(GFR.4-8, TR.78-81, PTR-7)

4.2 Withdrawals of Money from the Public Account

4.2.1 No authority can incur expenditure or enter into any liability involving expenditure from the public account, until:-

- (a) The expenditure has been sanctioned by a general or special order of the competent authority (in accordance with delegation of powers).
- (b) Expenditure has been provided for in the authorized grants and appropriation for the year.

4.2.2 No money can be removed from the Public Account for investment or deposit elsewhere without the prior consent of the Finance Department.

(GFR.7, FTR.12-28, PTR-13)

4.3 Standards of Financial Propriety

Every officer authorized to incur expenditure from the public funds should observe high standards of financial propriety a few of them are:

- (a) to exercise the same vigilance in respect of expenditure from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money;

- (b) The expenditure should not be prima-facie more than the occasion of demands;
- (c) No authority should pass any order which will be directly or indirectly to his own benefit;
- (d) Generally public moneys should not be utilized for the benefit of a particular person or section of the community;

The amount of allowances should be so regulated that it is not, on the whole, a source of profit to the recipients. (GFR-10, PFR-2.10)

4.4 Location of Public Money

Public moneys of the Federal Government must either be held in a Federal Treasury or in the Bank. Money deposited in the Bank is considered as one general fund held in the Books of the Bank on behalf of the Government. (FTR-3, PTR-3)

4.5 General Instruction for Handling Cash

4.5.1 Moneys tendered as dues of the Government or for deposit in the custody of the Government shall not pass through the hands of a departmental officer unnecessarily. Direct payment into the Treasury or into the Bank by the person who tenders such money shall be insisted on, and direct payments arranged whenever his is practicable.

4.5.2 If an officer has to handle non-Government money in his official capacity, such cash should be kept in a separate chest and accounted for in a separate set of books, so as to keep it entirely out of the Government account.

4.5.3 As a matter of policy BPS-1 to 3 officials should not be deputed to fetch or carry the cash. But if it is unavoidable, only senior man of reliable character should be put on the job. Whenever the amount is large, police guards should be procured and sent to accompany the cashier/messenger.

4.6 Grant of Receipt to the Payer and Procedure of Acceptance of Cheques

4.6.1 Every Government officer receiving money on behalf of the Government must issue a receipt to the payer. The receipt should be duly signed by an authorized officer, who should satisfy himself before signing the receipt that money has actually been realized and accounted for in the cash book. The amount shown in the receipt should be in words as well as in figures.

4.6.2 The receipt books must be kept under lock and key in the personal custody of the authorized officer. A proper stock register should be maintained for the receipt and issue of blank receipt books. Whenever a new receipt book is put into use the number of forms in the book should be counted and a certificate to the effect recorded at some conspicuous place in the book over the signatures of the authorized officer.

4.6.3 A duplicate receipt should not be issued in any circumstances even if the original one is reported to be lost. At the most a certificate may be given that on a specified date a certain sum on a certain account was received from a certain person. If, however the departmental regulations envisage issue of a duplicate receipt, it can be issued.

(FTR.82-86, PSTR-2.3)

4.7 Procedure of Paying Public Money

4.7.1 Normally all remittances to the Bank should be in cash but cheques and bank drafts etc. are also accepted, with certain reservations as stated in case of those Departments which are authorized to appropriate revenues towards expenditure, the gross receipts and payments made therefrom should be entered as receipt and payments in the appropriate records. If the receipts are in excess of payments the excess should

be remitted to the treasury/bank. The officer making the remittance should note on the challan the full amount of cash actually received by him and per contra, the expenses disbursed therefrom and not merely the net receipts.

- 4.7.2 Any person paying money into a Treasury or Bank on Government account should present with it a chalan wherein the nature of payment, the person or government officer on whose account it is made, the head of account and all other relevant information should be duly incorporated. The chalan should be presented in duplicate. Special chalan forms have been prescribed for payment of Income-tax, Sales tax and other revenue receipts.
- 4.7.3 At places where treasury business is conducted by the Bank, cheques on local banks will be accepted in payment of Government dues, or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipts will not be granted when a cheque is tendered. A receipt for the actual cheque only will be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared.
- 4.7.4 The preliminary acknowledgement of the receipt of the cheques will be given in the form below:-

“Received cheque No..... for Rupees..... drawn on.....

Account ofAs per Chalan No.....

(FTR.88-96, PSTR. 2.3-2.5)

4.8 Payment on Quitting the Service

Whenever a gazetted Government Servant finally quits the service by retirement, resignation, dismissal, death or otherwise or is placed under suspension, the last payment of pay and allowances should not be made to him until a 'no demand certificate' is issued by the Department concerned, Audit Office, and the Estate Office, etc.

However, the last payment of pay or allowances of a Government Servant finally quitting service by retirement shall not be held up merely for verifying that no demand is outstanding against him. The payment may be made if the Government Servant or in the event of his death before payment, the person entitled to receive payment agrees in writing that any demand coming to notice within a period of one year from the date of such payment may be recovered from the pension. The official failing to intimate demand within the period of one year from the date of retirement an officer shall be personally liable for the amount involved.

[(FTR. 232, NAM (APPM PARA-4.6.8)]

4.9 Specimen Signature

An officer, who is authorized to draw cheques or sign or countersign bills payable by the Accountant General/Treasury / DAO, should send a set of his specimen signatures to the Accountant General/Treasury/Bank duly attested by another officer, whose signatures are already on record of the office concerned. Whenever a transfer of charge occurs the relieved officer should furnish the specimen signatures of the relieving officer to all concerned, duly attested by the former. Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, should be attested by the officer signing the forwarding letter. Similarly the Accountant General will forward the specimen signatures of the officers authorized by him to sign cheques and payment authorities on his behalf, to the Treasury/ State Bank of Pakistan/ other Accountants General. All payment authorities issued by an Accountant General have to emboss with a special seal duly countersigned by an officer authorized in this behalf.

(FTR.172-174)

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*Contracts, Procurements and
Stock Taking*

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5 CONTRACTS, PROCUREMENTS AND STOCK TAKING

5.1 Contracts - General Principles

Contracts can be entered into only by those officers who have been empowered. The following general principles should be followed:

- (a) The terms of contract should be precise and definite, leaving no room for ambiguity or misconstruction;
- (b) Before the contracts are finally drawn, legal and financial advice should be obtained, where possible.
- (c) The terms of contract, once entered into, should not be materially varied except with the prior consent of the competent authority.
- (d) Any uncertain or indefinite liability or any condition of unusual character should not be included in a contract without the prior approval of the FD.
- (e) Whenever practicable and advantageous, contracts should be placed only after inviting tenders; if the lowest tender is not accepted reasons therefore should be recorded.
- (f) While selecting tenders for acceptance, the financial status of the bidders should be taken into consideration.
- (g) Even if in certain cases a formal contract is not deemed necessary, there should be a written agreement as to the price, while placing an order.
- (h) In case where Government property is entrusted to a contractor, there should be a provision in the contract for safe-guarding it; and
- (i) When a contract is likely to run for a period of more than 5 years it should include a provision for an unconditional power of revocation and cancellation by Government at any time on the expiry of 6 months notice to that effect.

(GFR.18-19, Punjab Purchase Manual Para-40)

5.2 Contracts

(The topics Contracts and Tenders are based on the Punjab Local Governments (Contract) Rules, 2003)

- 5.2.1 Subject to the provisions of the Punjab Local Government Ordinance 2001 and any other rules framed thereunder, all contracts on behalf of a local government shall be made by the Nazim concerned or any other officer authorized by the Nazim in this behalf. This provision also applies to every alteration or discharge of a contract.
- 5.2.2 A formal deed of agreement shall be executed between the local government through the Nazim concerned and the contractor for every contract, - the performance whereof shall be subject to such conditions as may be specified; which shall be made after inviting tenders; and for the acquisition, purchase, lease, sale or transfer of any immovable property or for any other consideration.
- 5.2.3 The Nazim making or approving a contract shall be personally responsible for ensuring that;
 - (a) The contract is made without coercion, undue influence, fraud or misrepresentation;
 - (b) The parties are competent to make the contract;
 - (c) The contract does not involve any favouritism;



- (d) No official or member, of the Council concerned or District Government, City District Government, Tehsil Municipal Administration, Town Municipal Administration or Union Administration, as the case may be, is directly or indirectly interested in the contract;
- (e) The contract is in the best interest of the local government; and
- (f) The contract is legally in order.

5.3 Tenders

5.3.1 The Nazim shall, at least seven days before entering into a contract involving an expenditure exceeding rupees fifty thousand in case of District Government or City District Government, give public notice in a newspaper inviting tenders for such contract and may accept any of the tenders so made, which appears to him the most advantageous. Provided that:

- (a) If he rejects the lowest tender or all the tenders made in pursuance of the public notice, the reasons for doing so shall be recorded;
- (b) In case of a contract entered into with the approval of the Council the approval of the Council shall be obtained before rejecting the lowest tenders; and
- (c) The Nazim may, in case of a natural calamity, war or any other emergency declared by the Governor, District Government or City District Government dispense with the formality of inviting tenders and enter into a contract with any person for the execution of any work or for the provision of any supplies with due regard to the quality of work or speedy execution of the contract.

5.3.2 A public notice in respect of tenders for an amount not exceeding rupees fifty thousand shall be pasted or affixed at some conspicuous place at the office of the local government at least seven days before the date of opening tenders.

5.3.3 The Council may in cases where the question of securing competitive prices or rates is not involved, authorize the Nazim, to enter into a contract without inviting tenders.

5.3.4 No tender shall be deemed to be valid unless

- (a) It is sealed;
- (b) In the case of a tender submitted by a firm, it is signed by a person holding a power of attorney on its behalf; and
- (c) It is accompanied by earnest money equal to two per cent of the amount of tender, in form of call deposit receipt issued by a scheduled bank;
- (d) Provided that the local government may in any special case for reasons to be recorded waive the condition regarding earnest money.

5.3.5 All tenders shall be opened, unless otherwise prescribed in any other rules, by the Nazim at the time and place specified in the public notice issued in the presence of such contractors as may be present, and the Nazim shall affix his initials and date on every tender so opened.

5.3.6 When a tender has been accepted, an agreement, where necessary, shall be entered into between the contractor and the local government through the Nazim concerned or any other officer authorized by him in this behalf and the contractor shall be required to deposit, in the specified manner and within the time fixed, such earnest money as may be specified and to make up a sum equal to one-tenth of the amount of this tender as security for the due performance of the contract unless otherwise provided in any other rule for the time being in force.

5.3.7 The security shall, on completion of the contract to the satisfaction of the Nazim but after the expiry of maintenance period, if any, prescribed under the agreement, be refunded to the contractor unless otherwise prescribed in any other rule for the time being in force.

5.4 Invitation of Tenders and Procurement Rules

5.4.1 General Provisions

- (a) "Bid" means a tender, or an offer, in response to an invitation, by a person, consultant, firm, company or an organization.
- (b) "Contractor" means a person, consultant, firm, company or an organization who undertakes to supply goods, services or works;
- (c) "Contract" means an agreement enforceable by law;
- (d) "Emergency" means natural calamities, disasters, accidents, war and operational emergency.
- (e) "Lowest evaluated bid" means a bid most closely conforming to evaluation criteria and other conditions specified in the bidding documents; and
- (f) Having lowest evaluated cost;

5.4.2 Scope and applicability

Save as otherwise provided, these rules shall apply to all procurements made by all procuring agencies of the Federal Government whether within or outside Pakistan.

- 5.4.3 **Principles of procurements**
Procuring agencies, shall ensure that the procurements are conducted in a fair and transparent manner and the procurement process is efficient and economical.
- 5.4.4 **Language**
All communications and documentation related to procurements of the Federal Government shall either be in Urdu or English or both. The procuring agency may use the local language in addition to Urdu or English.
- 5.4.5 **Limitation on splitting or regrouping of proposed procurement**
A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping. The annual requirements thus determined would be advertised in advance on the Authority's website as well as on the website of the procuring agency in case the procuring agency has its own website.
- 5.5 **Response time**
Time shall not be less than fifteen working days for national competitive bidding and thirty working days for international competitive bidding from the date of publication of advertisement or notice. Provided that no time limit shall be applicable in case of emergency. In situations where publication of such advertisements or notices has occurred in both electronic and print media, the response time shall be calculated from the day of its first publication in the newspapers. A procuring agency prior to the floating of tenders may engage in pre-qualification of bidders in case of services, civil works, turnkey projects and in case of procurement of expensive and technically complex equipment to ensure that only technically and financially capable firms having adequate managerial capability are invited to submit bids.
- 5.6 **Disqualification of suppliers and contractors**
The procuring agency shall disqualify a supplier or contractor if it finds, at any time, that the information submitted by him concerning his qualification as supplier or contractor was false and materially inaccurate or incomplete.
- 5.7 **Blacklisting of suppliers and contractors**
The procuring agencies shall specify a mechanism and manner to permanently or temporarily bar, from participating in their respective procurement proceedings, suppliers and contractors who either consistently fail to provide satisfactory performance or are found to be indulging in corrupt or fraudulent practices. Such barring action shall be duly publicized and communicated to the Authority.
- 5.8 **Principle method of procurement**
The procuring agencies shall use open competitive bidding as the principle method of procurement for the procurement of goods, services and works.
- 5.9 **Submission of bids**
The bids shall be submitted in a sealed package or packages in such manner that the contents are fully enclosed and cannot be known until duly opened. Procuring agencies shall allow all prospective bidders to participate in procuring procedure without regard to nationality, except in cases in which any procuring agency decides to limit such participation to national bidders only.
- 5.10 **Bidding Documents**
Procuring agencies shall use standard bidding documents as and when notified by regulation by the authority. The procuring agency shall provide a set of bidding documents to any supplier or contractor, on request and subject to payment of price, if any.
- 5.11 **Bid security**
The procuring agency may require the bidders to furnish a bid security not exceeding five per cent of the bid price.
- 5.12 **Extension of time for submission of bids**
After recording its reasons advertisement of such extension in time shall be done in a manner similar to the original advertisement.

5.13 Opening of Bids

The date for opening of bids and the last date for the submission of bids shall be the same. Bids shall be opened at least thirty minutes after the deadline for submission of bids. All bids shall be opened publicly in the presence of the bidders or their representatives. The procuring agency shall read loud the unit prices as well as the bid amount and shall record the minutes of the bid opening. All bidders in attendance shall sign an attendance sheet. All bids submitted after the time prescribed shall be rejected and returned without being opened.

For the purposes of comparison of bids quoted in different currencies, the price shall be converted into a single currency specified in the bidding documents. The rate of exchange shall be the selling rate, prevailing on the date of opening of bids specified in the bidding documents, as notified by the State Bank of Pakistan on that day.

5.14 Clarification of bids

No bidder shall be allowed to alter or modify his bid after the bids have been opened. Any request for clarification in the bid, made by the procuring agency shall invariably be in writing. The response to such request shall also be in writing.

5.15 Discriminatory and difficult conditions

No procuring agency shall introduce any condition, which discriminates between bidders or that is considered to be met with difficulty.

5.16 Rejection of bids

The procuring agency may reject all bids or proposals at any time prior to the acceptance of a bid or proposal. Notice of the rejection of all bids or proposals shall be given promptly to all suppliers or contractors that submitted bids or proposals.

5.17 Re-bidding

If the procuring agency has rejected all bids then it may call for a re-bidding.

5.18 Announcement of evaluation reports

Procuring agencies shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

5.19 Procedures of open competitive bidding

(For large and complex contracts)

Single stage-one envelope procedure

Single stage-two envelope procedure

The envelopes shall be marked as "FINANCIAL PROPOSAL" and "TECHNICAL PROPOSAL" in bold and legible letters to avoid confusion.

Initially, only the envelope marked "TECHNICAL PROPOSAL" shall be opened. The financial proposals of bids shall be opened publicly at a time, date and venue announced and communicated to the bidders in advance. After the evaluation and approval of the technical proposal the procuring agency, publicly open the financial proposals of the technically accepted bids only. The bid found to be the lowest evaluated bid shall be accepted.

5.20 Acceptance of bids

The bidder with the lowest evaluated bid, if not in conflict with any other law, rules, regulations or policy of the Federal Government shall be awarded the procurement contract.

5.21 Performance guarantee

Performance guarantee shall not exceed ten per cent of the contract amount.

5.22 Limitation on negotiations

Generally there shall be no negotiations with the bidder having submitted the lowest evaluated bid or with any other bidder.

5.23 Confidentiality

The procuring agency shall keep all information regarding the bid evaluation confidential until the time of the announcement of the evaluation report.

5.24 Direct contracting

A procuring agency shall only engage in direct contracting if the following conditions exist, namely:

- (a) The procurement concerns the acquisition of spare parts or supplementary services from original manufacturer or supplier. Provided that the same are not available from alternative sources;
- (b) Where a change of supplier would oblige the procuring agency to acquire material having different technical specifications or characteristics and would result in incompatibility or disproportionate technical difficulties in operation and maintenance;
- (c) Repeat orders not exceeding fifteen per cent of the original procurement; and
- (d) In case of an emergency only one manufacturer or supplier exists for the required procurement.

5.25 Negotiated tendering

A procuring agency may engage in negotiated tendering with one or more suppliers or contractors with or without prior publication of a procurement notification. This procedure shall only be used when:

- (a) The supplies involved are manufactured purely for the purpose of supporting a specific piece of research or an experiment, a study or a particular development;
- (b) For technical or artistic reasons, or for reasons connected with protection of exclusive rights or intellectual property.
- (c) For reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met.

5.26 On Account Payment

All procuring agencies shall make prompt payments to suppliers and contractors against their invoices or running bills within the time given in the conditions of the contract, which shall not exceed thirty days.

5.27 Record of procurement proceedings

All procuring agencies shall maintain a record of their respective procurement proceedings along with all associated documentation for a minimum period of five years.

5.28 Redressal of grievances by the procuring agency

The procuring agency shall constitute a committee comprising of odd number of persons, with proper powers and authorizations, to address the complaints of bidders that may occur prior to the entry into force of the procurement contract. Any bidder feeling aggrieved by any act of the procuring agency after the submission of his bid may lodge a written complaint concerning his grievances not later than fifteen days after the announcement of the bid evaluation report. The committee shall investigate and decide upon the complaint within fifteen days of the receipt of the complaint. Mere fact of lodging of a complaint shall not warrant suspension of the procurement process. Any bidder not satisfied with the decision of the committee of the procuring agency may lodge an appeal in the relevant court of jurisdiction. Any unauthorized breach of these rules shall amount to mis-procurement.

5.29 Purchase, Stock Taking and Issue of Store

The departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Purchase order should not be split up in order to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders (and invitation of tenders). Purchases should be made in the most economical manner when stores are purchased from the open market.

5.30 Receipt of Stores

All material received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government Servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government Servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock register.

5.31 Issue of Stores

When material are issued from stock for departmental use, manufacture or sale, etc., the Government Servant in charge of the stores should see that an indent has been made by a properly authorized person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials, if he is unable to comply with the requisition in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made. The indent should be returned at once to the requisition Government Servant for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorized agent.

5.32 Transfer of Charge of Stores

Special attention should be paid by a Government Servant in direct charge of stores to ensure that in case of transfer the stores in his charge are made over correctly to his successor and receipt taken from the relieving Government Servant. Every Government Servant is bound to take over charge of departmental stores which, from the death or departure of the person lately in charge or from any other cause, may be left at or near his station without adequate protection.

5.33 Accounts of Stores

Heads of Offices and others entrusted with the care of stores of any kind should maintain suitable accounts and inventories of the stores in their charge. It is important that all quantities received in or issued from stores are entered in the stock accounts strictly in accordance with the rule and in the order of occurrence on the dates the transactions take place, so that it should be possible at any time to check the actual balances with the book balances.

Separate stock accounts or inventories should be maintained of:-

- (a) "Dead Stock" such as plants and machinery, furniture and fixtures; and
- (b) "Other Stores" which consist of consumable and perishable articles.
- (c) Library Books.

5.34 Physical Verification

5.34.1 A physical verification of all stores must be made at least once in every year under rules prescribed by the head of the department, and subject to the condition that the verification is not entrusted to a person-

- (a) Who is the custodian, the ledger-keeper or the accountant of the stores to be verified, or who is a nominee of, or is employed under the custodian, the ledger-keeper or the accountant; or
- (b) Who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

5.34.2 A certificate of verification of stores with its results should be recorded whenever such a verification carried out.

5.34.3 In making a physical verification, the following instructions must invariably be observed:-

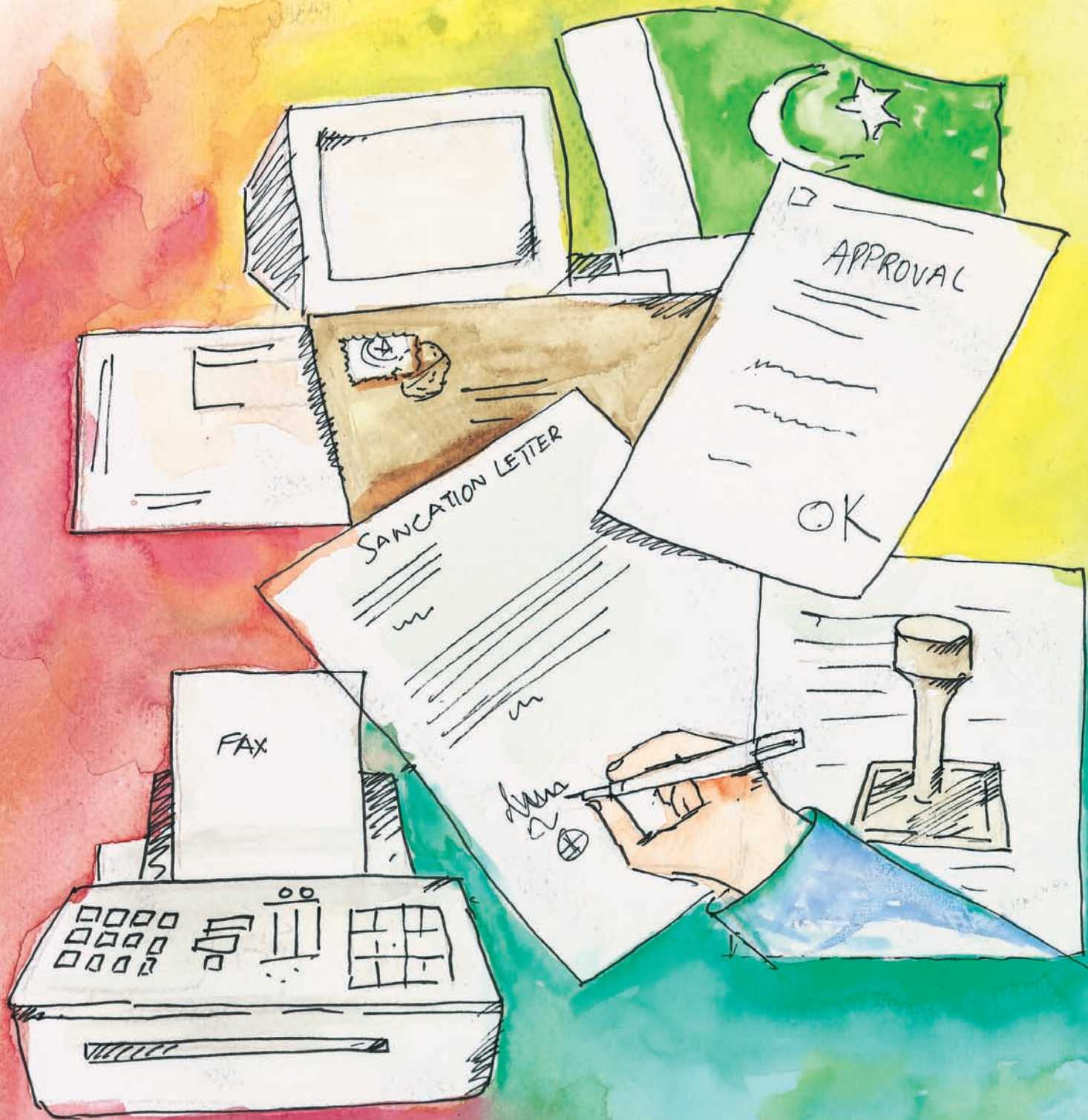
- (a) Verification must always be made in the presence of the Government Servant responsible for the custody of the stores or of a responsible person deputed by him;
- (b) All discrepancies noticed must be properly investigated and brought to account immediately, so that the stores account may represent the true state of the stores; and
- (c) Shortages and damages, as well as unserviceable stores must be reported immediately to the authority competent to write off loss.

5.34.4 Balances of stores must not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit. In order to ensure the observance of this rule, a periodical inspection must be made by a responsible Government Servant, who must submit a report of surplus, unserviceable and obsolete stores to the authority competent to issue orders for their disposal. The inspection must be made six monthly in the case of perishable stores, and once a year in the case of other stores. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

5.34.5 Sale and disposal of stores and write off of losses of stores

A competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores.

(GFR.141-168, PFR. 15.1-15.20)



Sanctioning of Expenditure

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6 SANCTIONING OF EXPENDITURE

6.1 Power of Sanctions

6.1.1 There must be sanction of an authority competent to sanction expenditure before public money can be spent. The responsibility for financial operations of the Provincial Government, in exercise of executive authority, rests with the Governor, whose sanction (given either directly or by persons to whom necessary powers have been delegated) is necessary to all expenditure from Consolidated Fund and Public Account.

6.1.2 The delegation of powers of Provincial and Local Governments is in four categories. Generally, the DCO, TMO and EDO (Health) have powers of Category-I officer, other EDOs of Category-II officer, DOs of Category -III officer and other officers (BS-16 and 17) have powers of category-IV officers. Every EDO has been designated as Chief Purchase Officer for the offices under his charge. The EDO has financial power to sanction expenditure for purchases up to Rs.600,000 and expenditure exceeding this limit is sanctioned by Special Purchase Committee under the supervision of DCO.

6.1.3 The financial powers of the Provincial Government, which have not been delegated to any other Department or authority, vest in the Finance Department.

6.1.4 Unless otherwise provided by any special rule or order of Government a higher authority may exercise the powers delegated to an authority subordinate to it.

6.1.5 All letters or orders sanctioning expenditure, appointments etc. must be signed by the sanctioning authority personally, or by an officer of his office authorized to sign for him.

6.1.6 No Department shall, without previous consultation with the FD, authorize any orders (other than orders pursuant to any general delegations made by the FD) which either immediately or by their repercussions, will effect the finance of the Province or which, in particular, either:

- (a) Relate to the number of grading or cadres or the emoluments of posts or to any other conditions of service of posts which may have financial implications; or
- (b) Involve any grant of land or assignment of revenue or concessions, grants, lease or license of mineral or forest rights to water, power or any other easement or privilege in respect of such concessions: or
- (c) In any way involve any relinquishment of revenue

(GFR-39, 42 & 43, PFR-18, Punjab Delegation Powers Rules, 2006, # SO(PROC)S& GAD/1-3/97-Vol.III, dated 1st November 2001 & #FD (FR)1/82, dated 12th January 2002)



6.2 Communication of Sanctions

6.2.1 All financial sanctions and orders issued by various authorities within the financial powers delegated to them are communicated direct to the AG /DAO. All sanctions beyond the powers of the concerned Office/Department should be sent through the sanctioning authority / FD. The Accountant General /DAO will not refuse obedience to a sanction which was sent to him direct by the office / Department , but will report to the sanctioning authority / FD that such an order has been issued and may be communicated to him in due course.

6.2.2 In all orders conveying sanctions to expenditure of a definite amount or up to a specified limit, the amount of sanction should always be expressed both in words and in figures.

6.2.3 All letters or orders conveying sanctions to expenditure, appointments, etc. must be signed by an authorized gazetted officer, whose specimen signatures should be supplied to the Accountant-General concerned.
(GFR-51 -59, PFR-18.7- 18.9)

6.3 Indication of Source of Appropriation in Sanction Order

6.3.1 All sanctions to expenditure should invariably indicate the source of appropriation i.e. sanctioned budget grant for the year..... along with classification codes (Function, demand, Fund and Object as per CoA). If the expenditure is to be met by re-appropriation, supplementary grant or in anticipation of the communication of the budget grant, it may be so stated.

6.3.2 Where it is desired to sanction expenditure before funds have been communicated, the sanctioning authority should be careful to add words “subject to funds being communicated in the budget of the year.....”
(GFR-55 and 56, PFR-17.8)

6.4 Retrospective Sanction

6.4.1 All sanctions to expenditure have effect from the date of orders conveying the sanction. Normally retrospective effect should not be given to financial sanction, but when special circumstances so require, the approval of the FD should be obtained. A sanction which is not acted upon during the course of a financial year, lapses with the end of the financial year. In such cases when sanction to incur a recurring expenditure has lapsed, renewals may be made without any restriction.

6.4.2 The FD may in its discretion regulate any class of nature of a financial transaction in such a manner so as to conform to certain deadlines within the financial year, regardless of the prescribed period of the financial year.

6.4.3 The sanction to incurring of recurring expenditure accorded under the powers delegated by the FD for a specific period not limited to the financial year, will not extend beyond the termination of the specified period.

(GFR-57 and 58, PFR-18)

6.4.4 The Finance Department Punjab has instructed, vide No. FD (M-I) III-2/87 dated 11th May 2002, to avoid the ex-post facto sanction. However, if ex-post facto sanction is necessary to regularize expenditure, the same would be subject to condition that sanction for up to Rs.100,000 (Rupees one hundred thousand) will be accorded by the Administrative Secretary and for expenditure beyond this limit, the case would be submitted to the FD.

6.4.5 For further details please refer to the Delegation of Financial Powers placed at ANNEX-III and sample Sanction Order placed at ANNEX-IV

PERMANENT
ADVANCE



Permanent Advance

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7 PERMANENT ADVANCE

Purpose of Permanent Advance

Permanent Advance is granted to officers who have to make payments, before they place themselves in funds by drawing on the treasury. The amount of advance is fixed by the Government up to the amount advised as appropriate by the Accountant General.

7.1 Procedure to Draw Permanent Advance

The Head of Departments may sanction permanent advances for their subordinate officers in consultation with the Accountant General, but in the case of a Head of Department himself, it will be sanctioned by the next superior administrative authority. The officer submits a request along with a statement of expenditure for the last 12 months under the various detailed objects, excluding object heads relating to employees related expenses and other objects under which petty expenses are not incurred to the Account Office concerned. The Account Office after considering the need of the office in view of quantum of expenditure and nature of duties involved recommend appropriate amount of permanent advance. Then the office submits the case along with recommendations of the Accounts Office to the Sanctioning Authority for sanction. On having been sanctioned the concerned DDO submit a bill to the Accounts Office for drawl of cheque/cash. The advances should not be multiplied unnecessarily. The holder of the advance is responsible for its safe custody and he must always be ready to account for the total amount of money.

7.2 Enhancement of Permanent Advance

All applications for revision or increase of advance should be submitted to the sanctioning authority through the Accountant General who will advise as to appropriate enhanced amount of advance. The difference between enhanced and previous amount of permanent advance would be drawn in the same manner as stated in above para.

7.3 Classification

The permanent advance is drawn under detail Object head "F02101-Permanent Advances (Civil)" which is an "Asset" / Object head of account. It is a non-budgeted head (object head of Public Account).

7.4 Closing of Permanent Advance

Amount of Permanent Advance once drawn remained with the concerned officer for indefinite period. The claims of amount of Permanent Advance utilized, temporarily, on various departmental



expenses is drawn under the appropriate detailed objects and on receipt of cheque / cash the amount is recouped under the column “Out of Permanent Advance” in the receipt side of the Cash Book and hence, available for another cash payments (cash based purchases / expenses). In case of closing of the Project/Office the amount is required to be deposited under the same detailed object head “F02101” in a branch of SBP or designated branch of NBP.

(GFR.132, FTR.288-294, PFR. 2.8-2.9)



Establishment

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8 ESTABLISHMENT

8.1 Maintenance of Service Book

The service book is a contemporary record in minute detail of a person's (non-gazetted) official career. Every entry should be attested at the time by the Head of the Office. It is the duty of all Heads of Offices to see that the service books of the establishments employed under them are punctually and regularly written up, and that no unauthorized member of the office has access to the books.

8.1.1 At a fixed time early in the year, the service books should be taken up for verification by the Head of the Office who, after satisfying himself that the services of the Government Servant concerned are correctly recorded in each service book, should record in it a certificate in the following form, over his signature:-
Service verified up to.....(date) from (the record from which the verification is made).

8.1.2 The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, provisional, temporary or officiating. The head of the office in recording the annual certificate of verification should in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted period (naming them) a statement in writing by the Government Servants, as well as a record of the evidence of his contemporaries, is attached to the book.

8.1.3 When, an official is transferred from one office to another, the head of the office under whom he was originally employed, should record in the service book his signature the result of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government Servant was employed under him before forwarding the service book to the office where the services are transferred.

(GFR. 120-122, PFR. 7.17-7.18, CSR (Pb) 12.1-12.9)

8.1.4 Date of birth recorded at time of appointment can not be changed later on. However, correction may be made with in two years of appointment (S&GAD letter # SOR-III-1-14/75 dated 15th November, 2000).

8.2 Excess Appointment in a Lower Unit/ Cadre against Vacancy in Higher One

In the case of establishment divided into separate units on cadres carrying different scale of pay, there is no objection to excess appointments being made in a lower unit or cadre against on equal or greater number of vacancies left unfilled in the higher. For each vacancy in a higher grade only one extra post in a lower grade is admissible.

(GFR.113, PFR-7.15)

8.3 House Building and Conveyance Advance

(GFR.249-263, PFR. 10.13-10.23)

8.3.1 General Conditions

As a general rule advances are not payable to Government Servants who are not in permanent employment, because their pay does not constitute adequate security for the advances. In special cases, however, and subject to such conditions as may be deemed appropriate, temporary Government Servants may also be allowed the advances.



8.3.2 Interest on Advances

Simple interest at the rate fixed by the Government should be charged on advances granted to Government Servant for building houses or for purchase of conveyances. The interest is calculated on the last day of each month. If an employee dies before retirement, no recovery will be made on account of interest. In case recoveries on account of interest were in progress at the time of death, no recovery will be made for the remaining amount of interest. The following exceptions are permissible to the general rule quoted above:-

- (a) No interest will be charged from Government Servants on advances for the purchase of cycles.
- (b) No interest will be charged from Government Servant in BPS 1 to 15 on house-building advances.
- (c) In case an employee, who was in BPS 15 or below at the time when house-building advance was sanctioned to him, if promoted to BPS-16 or above, no interest shall be charged from him. However, if the amount of advances is revised on the basis of his pay in BPS 16 or above, interest will become payable under the normal rules/orders.
- (d) In case an employee, who was in BPS 16 or above when house-building advance was sanctioned to him is reverted to a post in BPS 15 or below, interest will be charged from him under the normal rules and others.
- (e) The Government Servants, who do not claim interest on G.P.Fund balances, will be granted House Building Advance and Conveyance Advances free of interest.

8.3.3 Recovery of Advance

The amount of the advance is recovered from the monthly pay in such installments as may be specified. This should not be affected by the fact of the borrower being on leave of any kind and drawing leave salary. During the extraordinary leave without pay and allowances, the installments should be recovered in cash. If the employee fails to pay the installments in cash, the arrears of installments should be recovered in lump sum from the first payment of pay and allowances, which may become due at the end of leave.

8.3.4 House Building Advance

- (a) A competent authority may sanction the grant of advance to an employee for construction of house, purchasing a house, completely reconstructing a house or extending or renovating a house already owned by him.
- (b) The advance should not exceed maximum limit as per pay of the employee or actual price of the house/plot whichever is lesser.
- (c) Advance from G.P. Fund account for the construction of house will not be taken into account for the purpose of calculating total house building advance to which an employee is entitled.

8.3.5 Advance for Purchase of Conveyance

The Government Servants may be granted advances for purchase of conveyances if the competent authority is satisfied that the maintenance of a conveyance will be in the interest of public service.

Formula to Calculate Interest on HBA & Conveyance Advances

$$\frac{\text{Amount of advance}}{12} \times (\text{No. of Inst.} + 1) \times \frac{\text{Rate of Interest}}{100}$$

Illustration $\frac{50000}{12} \times (50+1) \times \frac{15}{100} = 15938$

(The rates of interest on GPF are applicable to the HBA and Conveyance Advances in case of Provincial & District Governments except those which follow the rules of Federal Government)

Year	Rate of Interest	1994-1995	15.44	2001-2002	11.11
1989-1990	15.93	1995-1996	15.49	2002-2003	10.87
1990-1991	15.93	1996-1997	16.76	2003-2004	09.23
1991-1992	15.93	1997-1998	17.51	2004-2005	08.22
1992-1993	15.93	1998-1999	17.35	2005-2006	10.65
1993-1994	15.54	1999-2000	16.11	2006-2007	10.21
		2000-2001	15.00	2007-2008	10.50

8.4 Computerization of Payrolls

Computerized payroll has been introduced for disbursement of pay and allowances to the Government Servant's maintaining G.P. Fund accounts, accounting for various items of receipt and expenditure. The

manual preparation and submission of regular monthly pay bills are dispensed with under this computerized system. The detail audit of computerized pay rolls in respect of the officers is conducted by the Audit Office and DDO is responsible for all payments/ deductions in respect of non-gazetted employees in accordance with existing rules and orders.

(NAM.4.6.11-4.6.18)

8.5 Duties & Responsibilities of DDO regarding Computerization of Payrolls

The important responsibility of the DDO regarding computerized pay roll is to ensure that all input data is correctly supplied and all changes like promotions, demotions, leave, transfer, retirements and variations in the rates of entitlements and deductions etc. are promptly reported through change statements as any omission or delay may result into over payment(s).

8.6 Computer Changes

8.6.1 The computerized pay roll is now being done through SAP system throughout Pakistan. The detail of computer change forms is as under:

Sr.No	Form No	Description	Remarks
1	Pay 01	Employees Master File Creation Form	For new employee applicable for both payroll and G.P.Fund
2	Pay 02	Amendment Form	For single employee
3	Pay 03	Amendment Form (for multiple employee entry)	For more than one employee's changes
4	Pay 05	Temporary Loans & Advances Form (New & Amendment)	Loans & Advances except non-refundable G.P.Fund Advance
5	Pay 06	Permanent Loans & Advances Form (New & Amendment)	For Non-Refundable G.P.Fund Advances

Note: Guidance to fill these forms has been provided overleaf. Forms, duly filled, are annexed.

8.6.2 Main features of Computerization of Pay Roll, in SAP, are:

- (a) Employees shall be paid by direct credit into their bank account regardless of their grade level. Payroll payments in cash, through DDO, shall only be allowed by the Accountant General in special circumstances for Class-IV employees.
- (b) Monthly salaries and allowances of Government employees shall be paid on the first working day of the following calendar month.
- (c) No deduction shall be made from salaries or wages unless prescribed by an Act or Statute or by any order of a Court of Law.
- (d) Deductions / recoveries shall be made in accordance with rules and regulations.
- (e) Income Tax deductions at source from the monthly pay shall be made strictly in accordance with the relevant provisions of Income Tax Ordinance and instructions issued from time to time by the FBR.
- (f) The last payment of salary and allowance shall not be made to the employee leaving the service of the Government due to resignation, dismissal etc. until both the DDO, and the AG are satisfied that there is no outstanding amount due from the employee. However where an employee is leaving service due to retirement, the outstanding amount may be recovered from the pension (commutation) amount.

8.7 In-active / Stoppage of Pay

When an employee proceeds on EOL (leave without pay) or transfers to other station his salary should immediately be de-activated through change statement. As soon as the employee returns from E.O.L his pay may be got activated. On retirement, death, dismissal or removal an employee, his salary should be got stopped immediately to avoid overpayment. Following points should be kept in view:

- Reason for stoppage of salary should be mentioned e.g. un-authorized absence, death, retirement or resignation of the employee
- Date of inactivation of salary must be written
- In case of transfer of the employee, his data may be got transferred instead of stoppage of his pay

8.8 Transfer in and out of Payroll to other circle in SAP System

When an employee is transferred from one province to other or province to Islamabad or vice versa, his salary is transferred out by the previous Accounts Office and transferred in by the other Accounts Office subject to condition that SAP is operative in both the Accounts Offices. In this way there is no need to prepare and submit the detailed form "Pay-01" again. Following guidelines should be followed in this regard:

Transfer out

- Correct Payroll Area and Personal Area of posting should be entered
- In case of posting from one District to other District within a Province the functionality of re-organization is used in SAP as in this case the "SERVER" remained same
- Cost Center (DDO) number of new office should be mentioned

Transfer in

- Bank details of new station must be provided
- Changes required in pay and allowances as per revised entitlements at new station must be sent to Accounts Office (new) through appropriate change forms
- The balances of GPF and advances should be verified

8.9 Foreign Service

8.9.1 Foreign Service means service in which a Government Servant received his substantive pay, with the sanction of government, from any source other than the General Revenues of the Federal Government or of a Provincial / District Government.

8.9.2 No Government Servant may be transferred to Foreign Service against his will (FR-110). However, in accordance with Civil Servants Act, every Civil Servant, not recruited specifically to serve in a particular area or region, is also liable to serve anywhere within or outside Pakistan, in any post under the Federal Government or any Provincial Government or local authority, or a corporation or body, set up or established by any such Government.

8.9.3 Pay & Allowance/Other Fringe Benefits during the period of Foreign Service

(a) When the transfer of a Government Servant to Foreign Service in Pakistan is sanctioned, the period for which he is so transferred, the post which he shall hold in Foreign Service and the pay which he shall receive in such service must be precisely specified in the order sanctioning the transfer. No Government Servant will be permitted to receive any remuneration or enjoy any concession which is not so specified and if the order is silent as to any particular remuneration or concession; it must be assumed that the intention is that it shall not be enjoyed.

(b) During the period of foreign service, the person concerned will be entitled to pay, joining time pay, leave salary, allowances and traveling facilities (including passage for himself and his family to the place of employment under the borrowing Government and back on termination of the foreign service) in accordance with the regulations of or the terms and conditions offered by the borrowing Government/Organization. (FR-114).

(c) During the period of Foreign Service, the person concerned will not be entitled to any medical facility in respect of himself and family members at the expense of the Government.

(d) The Traveling Allowance and Joining Time Pay of a Government Servant both in respect of the journey on transfer to Foreign Service and the journey on repatriation therefrom on to government service will be borne by the foreign employer. This rule applies even in cases where the Government Servant lent takes leave on reversion before joining duty under Government. (SR.307-A)

8.9.4 Lien/Seniority & Promotion

While on Foreign Service Government Servant remains in the cadre or cadres in which he was included in a substantive or officiating capacity immediately before his transfer to the Foreign Service. (FR-113)

8.9.5 Period & Extension of Foreign Service

The person concerned will be on deputation with the borrowing Government or Organization for the period originally agreed upon. Any extension beyond the original period of deputation will not be made without the approval of the Government, and will be treated as an irregularity on the part of the person concerned and may call for disciplinary action.

8.9.6 Contribution towards Funds

During the period of Foreign Service the Government Servant concerned will continue to subscribe to the G.P. Fund, the remittance of which should invariably be supported with a G.P Fund schedule mentioning therein the G.P.Fund Account Number and the name of the Accounts Officer maintaining the account. As regards the Benevolent Fund and Group Insurance Premium contribution, this should be remitted directly by the Government Servant concerned through the normal banking channels.

8.10 Pension Contribution With Object Classification Code

8.10.1 The foreign employer (and where foreign employer is not agreeable to pay the pension contribution) the Government Servant concerned as the case may be, will during the period of foreign service, pay to the Government pension contribution in accordance with relevant rules and at the rates prescribed from time to time by the Government. The remittance shall be made by the foreign employer or the Government Servant concerned through normal banking channels to the parent office of the Government Servant. The parent office will send copies of challans and schedules to the Account Officer concerned for information and necessary action. The foreign employer or the Government Servant concerned shall pay pension contribution in foreign currency at a uniform rate of 33-1/3% (1/3) of the mean of minimum and maximum of the pay scale of the post, plus other emoluments reckonable for pension which would have been admissible to him had he not been deputed on foreign service. (FR-115)

8.10.2 To illustrate, the rate of the pension contribution will be as under in respect of an officer of BPS-17 the minimum and maximum of the pays scale of which is Rs.9850 and Rs.24650 respectively:-

$$\begin{aligned} - \text{Mean} &= \frac{9850+24650}{2} = \text{Rs.}17250 \\ &= \text{Rate of Pension contribution at the rate of } 33\text{-}1/3\% \text{ will be} \\ &= \text{Contribution (PM)} = 17250 \times 33.1/3\% = \text{Rs. } 5750 \end{aligned}$$

8.11 Last Payment Certificate

8.11.1 The Last Payment Certificate in respect of officers is issued by the Audit Office i.e. AG or DAO and LPC of non-gazetted employees is issued by the Head of Office/ DDO. The LPC of non-gazetted employees also required to be countersigned by the concerned DAO of the District from where the employee has been transferred. The LPC should give all the necessary information so that the classification of charge may be correctly noted by the DDO in the bill of the new office. There are two main occasions of issuance of LPC:

- (a) Transfer to enable the other office/account office to authorize the pay & allowances, deduct the various funds and recover the outstanding balances of advances, along with interest, if any.
- (b) Retirement to enable the Pension section of the Accounts Office to calculate and authorize the pension/commutation/gratuity payments and to recovery the dues due to Government.

8.11.2 Apart from the date of relinquishment of charge, name of previous office, entitled joining time, certificate regarding payment of salary up to the date made in the previous office following information is provided in the LPC:-

- (a) Particular of rates (monthly) of pay & allowances entitled to the employee on the last working day in the previous office.
- (b) Detail of recoveries of overpayment advances of TA, HBA and conveyance etc. In this part the total amount, amount recovered and balance outstanding against the employee should be recorded. In case of interest bearing advances (HBA or conveyance) the date of drawl and information of interest free or bearing should also be given so that the new office may recover the dues due to Government accurately. The Form of the LPC has been revised adding statement of service overleaf by the Controller General of Accounts. However, the details of service are not required to be filled in the LPC issued for non-gazetted employees. A specimen of LPC dully filled in is given on Annex-ix.

A table for entitlement of HBA and Conveyance Advance are place at ANNEX-V. In addition, sample HR forms in required under SAP/R3 are placed at ANNEX-VI.

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Joining Time

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9 JOINING TIME

9.1 Joining Time means the time allowed to a Government Servant in which to join a new post or to travel to or from a station to which he is posted. [FR. 9(10)].

9.1.1 Admissibility of Joining Time:

The joining time is granted to a Government Servant in order to enable him:

- a) to join a new post to which he is appointed while on duty in his old post
- b) to join a new post:

9.1.2 Joining Time on Appointment/Training

The Government Servants who hold substantive permanent posts (pensionable), who are appointed to the posts under the Government on the results of the competitive examination which is open to both Government Servants and others, are allowed the joining time and joining time pay.

9.1.3 Overstay of Joining Time

The overstay of joining time is willful absence from duty and may be treated as misbehavior for purposes of ER.15. No pay or leave salary is admissible after the expiry of the joining time as admissible under the rules.

9.1.4 Combination of Joining Time with Leave

Any kind of leave may be combined with joining time in accordance with Revised Leave Rules.

9.2 Calculation of Joining Time

9.2.1 The joining time of a Government Servant in cases involving a transfer from one station to another, neither of which is in a remote locality not easy of access, is subject to a maximum of 30 days. Six days are allowed for preparation and, in addition, a period to cover the actual journey calculated as follows:

- (a) A Government Servant is allowed-

For the portion of the journey which he travels or might travel		One day for each
By Air	-- -- --	No. of days(s)
actually taken in the air journey		(one day).
By Railway	-- -- --	--250 miles/400 km or any longer
- (b) A day is allowed for any fractional portion of any prescribed distance.
- (c) Travel by road not exceeding five miles to or from a railway station at the beginning or end of a journey does not count for joining time.



FR. 105-108.

- (d) A Sunday does not count as a day for the purpose of the calculations in this rules, but Sundays are included in the maximum period of 30 days.

9.2.2 For illustration if a Government Servant relinquished the charge of post at Islamabad on 8th December, 2007 (Saturday) to join his new post at Lahore (less than 400 KMs) and availed full joining time. He would be due to assumed duties of his new post at Lahore on 18th December, 2007 (Tuesday) (after availing 7 days joining time i.e 6 days for preparation plus one day for transit) as per following calculation:

Date	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th
Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue
Calculation of Joining Time	X	1	2	3	4	5	6	X	7	Joining Date

9.2.3 Other important rules made under FR 106

- (a) Not more than one day is allowed to a Government Servant in order to join a new post when the appointment to such post does not necessarily involve a change of residence from one station to another. A holiday counts as a day for the purpose of this rule. (S.R.293)
- (b) By whatever route a Government Servant actually travels, his joining time shall, unless a competent authority for special reasons otherwise order, be calculated by the route which travelers ordinarily use. (S.R.296)
- (c) If a Government Servant is authorized to make over charge of a post elsewhere than at its headquarters, his joining time shall be calculated from the place at which he makes over charge. (S.R.297)
- (d) If a Government Servant is appointed to a new post while in transit from one post to another his joining time begins on the day following that on which he received the order of appointment. (S.R.298)

Note:- A second period of 6 days for preparation should not be allowed in calculating the joining time of a Government Servant who appointed to a new post while in transit from one post to another.

- (e) If a Government Servant is appointed to a new post while on leave on full pay of not more than 120 days duration, his joining time will be calculated from his old stations or from the place in which he received the order of appointment, whichever will entitle him to the less joining time. (S.R.300)
- (f) Except in the case of joining time admissible under rules 294-A, a competent authority may in any case extend the joining time admissible under these rules, provided that the general spirit of the rules is observed. (S.R.301)

9.3 Pay and Allowances during Joining Time

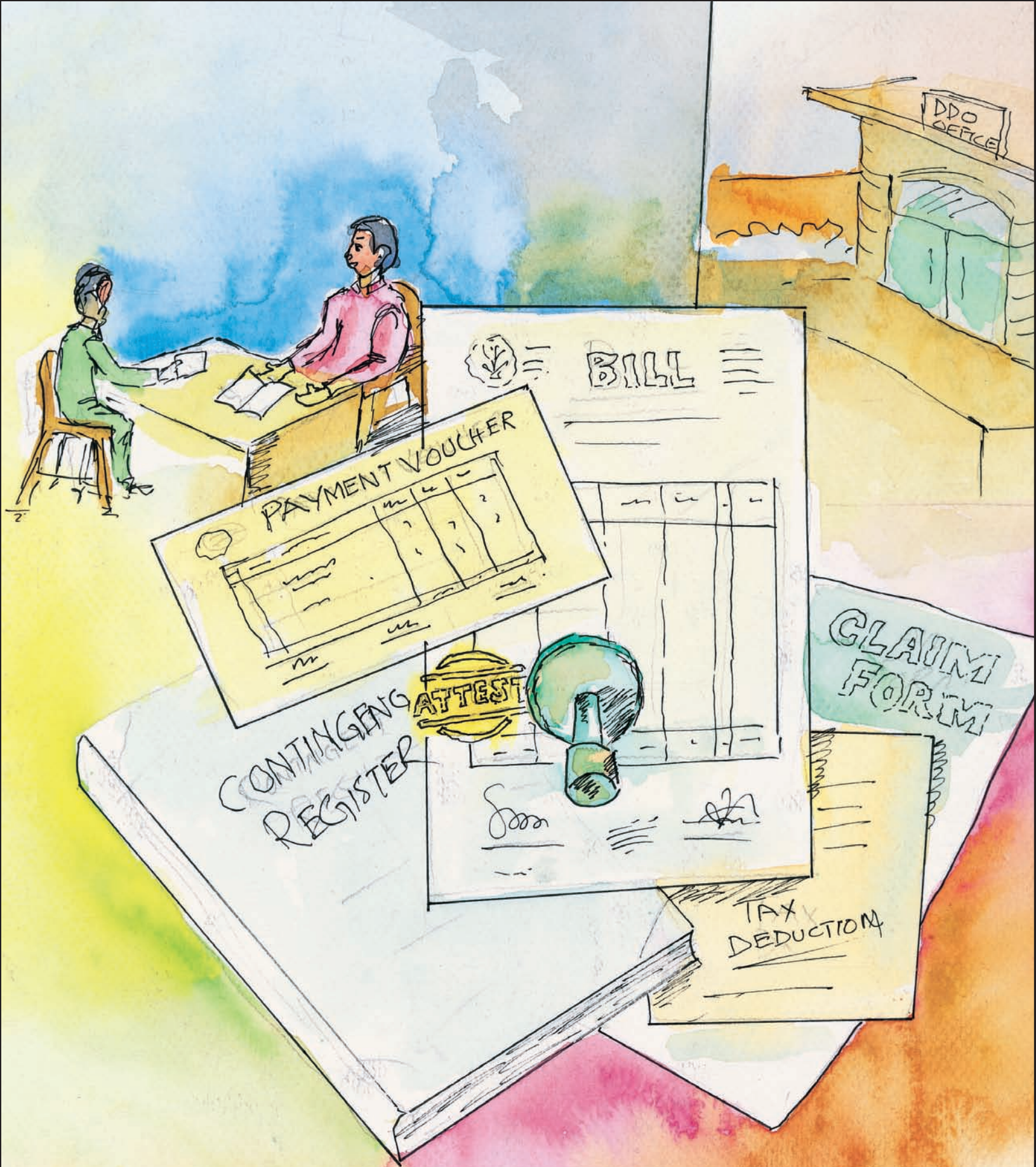
9.3.1 A Government Servant on joining time is treated as on duty and the joining time is regulated as under:-

- (a) If transferred to join a new post, while on duty in his old post, he is entitled to the pay which he would have drawn, had he continued in his old post or the pay which he will draw on taking charge of his new post, whichever is less.
- (b) No joining time pay is admissible on return from extraordinary leave, except the extraordinary leave, not exceeding 14 days in continuation of other leave.
- (c) For the joining time admissible from a specified station to and from a place in remote locality he would be entitled to the pay as though he was on duty in his post in remote locality. This holds good even in the case of a Government Servant, who is on straight transfer.

9.3.2 Miscellaneous Important Decisions

9.3.2.1 The following are important decisions under the rules referred to above:

- (a) No joining time, joining time pay and traveling allowance should be granted to a Government Servant who is appointed to a post, while on duty in his new post after termination of his employment by resignation or otherwise.
- (b) The joining time and traveling allowance of Military Officers in civil employment are governed by the civil rules.



Preparation and Submission of Claims

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10 PREPARATION AND SUBMISSION OF CLAIMS

The following general instructions regarding the preparation and form of vouchers should also be observed:

- (a) All vouchers should be prepared in printed forms, but where these are not available; they may also be prepared in type-written forms. These should be filled in ink or typewritten. Whatever forms be adopted, the vouchers must invariably be signed in ink. The amount of each voucher should as far as whole rupees are concerned, be written in words as well as in figures, and care should be taken to leave no space for interpolation.
- (b) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; and corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No documents bearing an erasure can be accepted, and payment drawn by Treasury Officers on the Bank should be attested by their signature.
- (c) The complete accounts classification as shown in the statement of appropriation communicated to him should be entered in the voucher by the Drawing Officer. Care should be taken not to include-“Other Allowances and Honoraria” in the same bills as those for “Pay of Officers” or “Pays of Establishment”.
- (d) Charges against two heads should not be included in one voucher. This does not apply to employee related expenses.
- (e) When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person. The Head of an Office may authorize any officer serving under him to sign a bill, voucher or order for him, communicating his name and specimen signatures to the treasury. This will not however, relieve the head of the office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.
- (f) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (g) The authority under which deductions are made in a bill should be quoted.
- (h) Dates of payment should be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc.
- (i) When the Drawing Officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person.
- (j) Receipts for all sums must be stamped unless they are exempt from stamp duty under the rules issued under the Stamp Act i.e. receipts given by or on behalf of Government, receipts on cheques etc.
- (k) Erasures and over writings in any bill or voucher are absolutely forbidden: if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the setting his dated initials against each.
- (l) The pay of establishments which is treated as a contingent charge, should not be included in pay bills.
- (m) Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting special pay or a



- (n) new allowance; such bills can be presented at any time, subject to the conditions laid down in the Financial Rules. In case of bills of suppliers, the amount of which is too large to be paid from the imprest, these may be endorsed for payment to the party concerned direct.
- (o) Contingent Register: A register of contingent expenditure should be maintained. The various columns regarding detailed objects may be modified to suit the requirement of each department and office. The appropriation should be made in the contingent register regarding the date of payment and the name of payee, the No. of sub-voucher and the amount paid. Every entry should be initialed by the officer incurring the expenditure. In order to enable a disbursing officer to keep a watch over the progress of expenditure under each detailed head, a progressive total of all the months should be worked out immediately after the monthly total, from the commencement of the financial year up to the end of last expired month. Whenever money is required to be drawn for contingent expenditure whether to recoup the imprest or at the time of transfer of charge and in any case at the end of each month a red line should be drawn across the page of the contingent register, various columns should be added up and separate bills prepared for each kind of contingent expenditure. The entries in the bills, vouchers/sub-vouchers should be compared carefully with those of the contingent register and only then the bill should be signed and presented for payment.
- (p) Service Postage Stamps: For purposes of obtaining service postage stamps, and adjusting their value, a bill should be prepared in Form T.R. 34 (STR-33 in case of Province Punjab). This should contain acknowledgement of the drawing officer for the receipt of stamps indented for. The bill will be treated in the same way as if drawing the cash. The bill will be passed for payment by transfer by the Accountant General. Then it should be presented to the treasury, where the stamps will be issued and the amount will be entered in the list of payments crediting the value of the stamps in the same manner as if the cash was realized. (PFR.8, GFR.138, 298-317)

10.1 Due Date of Submission of Claims

- 10.1.1 For computerized payrolls, computer change statements may be submitted to the Accounts Office by the last date fixed by the concerned Accounts Office. The manual pay bills may be signed and presented five days (7 days in the case of Karachi, Rawalpindi, Islamabad and provincial Headquarters) before the last working day of the month to which they relate. In the following circumstances a Government Servant may be allowed to draw pay due for a part of the month and these bills may be passed for payment before the end of the month:-
 - (a) When a Government Servant is transferred to another audit circle or within the same audit circle to and from the P.W.D or Forest Department or from one P.W.D. Division to another.
 - (b) When a Government Servant finally quits service of the Government or goes on Foreign Service.
- 10.1.2 If the first two days of a month are public holidays and pay and allowances cannot be disbursed during those days, a competent authority may direct the payment on the last working day before the holidays of the non-gazetted Government Servants drawing pay and allowances. In other special cases, the Government may also relax the provisions of the above rules.
- 10.1.3 If the Eidul-Fitr, Eidul-Azha, the festivals of Dusserah, Diwali, Guru Nanak's Birthday, Easter Monday, Christmas or Parghat Day of Guru Balmik Swamiji falls within last ten days of the month, the pay and allowances of that month may be drawn in advance and disbursed to Government Servants belonging to the community observing the festival. The advance should not be disbursed earlier than five days before the date of festival. (FTR.217-219, PFR. 5.1-5.2)

10.2 Deductions and Recoveries from the Claims

- 10.2.1 The drawing officer in respect of the non-gazetted Government Servants and gazetted officers themselves are responsible to see that the deduction from the bills on account of subscription to the provident funds, Income Tax Ordinance, Benevolent Fund and Group Insurance etc, are made in accordance with the rules and regulations and Income Tax Ordinance. The same applies to account of House Rent.
- 10.2.2 The subscriber, if transferred to Foreign Service shall remain subject to rules of the funds in the same manner as if he was not transferred. (FTR.221-299, PSTTR. 4.17-4.19)

10.3 Attachments (Court and Debt) from the Pay & Allowances

- 10.3.1 When the pay of a Government Servant is attached by an order of a Court of Law, it is the duty of the officer receiving the court attachment order to see that proper deduction is made in satisfaction of such order from the pay of the Government Servant concerned. Only the pay of a Government Servant and

not any allowances can be attached. The maximum amount of attachment in a month will be the amount available after paying the salary to the Government Servant to the extent of first 100 rupees and one-half of the remainder, e.g., if the pay of a Government Servant is Rs.5000 he will be allowed to retain first hundred rupees plus 50 per cent of the remainder, viz., Rs.2450 and the balance of Rs.2450 can be attached. Any deduction on account of subscriptions to the Provident Fund, taxes on income and recoveries of advance, etc., will be made from the non-attachable portion of the Government Servant's salary. On an Attachment Order recovery can be made for a maximum period of 24 months. If there is another Attachment Order recovery will start after the expiry of 12 months from the last deduction on account of a previous Attachment Order.

- 10.3.2 The procedure for deductions on account of attachment will be that gross amount of pay and allowances are drawn on pay bill, the net amount after deducting the amount recoverable under the attachment order, will be disbursed to the Government Servant concerned. The authority making the deductions will remit the attached pay to the Court concerned. In such cases the audit officers generally records two pay orders on a bill (one in respect of the amount payable to the Government Servant concerned and the other in favour of the Court ordering the attachment and accordingly two separate cheques are issued). In case a judgment debtor does not sign his acquittance roll, if he is non-gazetted or abstaining from preferring a pay bill if he is gazetted officer in order to evade the payment of the attached amount, the Head of office or administrative officer concerned may draw the pay of judgment debtor in satisfaction of the attachment order and remit the amount to the Court concerned. The cost, if any, on account of the remittance to Court is deducted from the amount realized and only net amount remitted. (FTR.221 -299, PFR-5.9)

10.4 Deductions of Income and Sales Tax

10.4.1 Income Tax

Deductions of Income Tax from salary of the employee and supplies are required to be made at source from the claims/ bill i.e. the Account Office would issue cheque of net amount after deducting the Income Tax. The Accounts Office credits directly to the Income Tax head(s) and no separate cheque is issued for Income Tax amount as per present procedure. The rates of Income Tax notified by the FBR for the Income Tax year may be followed in letter and spirit. The rates of Income Tax deductions from Salaries and purchases/contingent claims, along with necessary details are annexed-vii.

10.4.2 Sales Tax

- 10.4.1.1 The Federal Board of Revenue has introduced, vide C.# ST&FE/PSC/117/2007/ 937 dated 2nd August 2007, a mechanism for the deduction of Sales Tax involved in the value of procurements made by Government / autonomous departments. In accordance with SRO. 660/(I)/2007 dated 30th June, 2007, all Government / autonomous bodies shall from henceforth function as a withholding agent and exercise powers of withholding sales tax in the ratios prescribed by Rules with effect from 1st July, 2007.

- 10.4.2.2 The notification and other instructions including detail of Income Tax deductions can also be accessed at www.fbr.gov.pk. All subject departments shall submit a monthly Sales Tax Return in any designated branch of National Bank of Pakistan.

- 10.4.2.3 Under the said rules, the Government departments have been authorized to function as withholding agents for collection of sales tax on taxable purchases made by them. For this purpose, the Accounts Offices are required to deduct at source an amount equal to (3%) shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him. The sales tax so deducted by the Accounts Offices is credited under the head of account "B02341-Salex Tax" in case of claims of Federal Government offices. In case of purchases by Departments under Provincial and District Governments, the Accountant General or the DAO, as the case may be, shall credit the amount deducted at source during a month to the head of account "G12777-Sales Tax Deductions at Source under Sales Tax Special Procedure Rules-2007". Cheques for the amount deducted will be prepared by the AG / DAO in the name of Collector having jurisdiction by contra debit to the head "G12777" and sent to the Collector by the 15th of the following month.

10.4.3 Responsibility of a Withholding Agent

- 10.4.3.1 Agent intending to make purchases of taxable goods, shall indicate in an advertisement or notice for this purpose that the sales tax to the extent as provided in these rules shall be deducted from the payment to be made to the supplier as per illustration given below:-

Value of taxable supplies excluding sales tax	Rs. 100
Sales tax chargeable @ 16%	Rs. 16
Sales tax deductible by the withholding agent	Rs. 3
Sales tax payable by the withholding to the supplier	Rs. 13 (i.e. Rs. 16-Rs. 3)
Balance amount payable to the supplier by the withholding agent	Rs. 113 (Rs.100+Rs.13)

10.4.3.2 All withholding agents shall make purchases of taxable goods from a person duly registered under the Sales Tax Act, 1990, provided that under unavoidable circumstances and for reasons to be recorded in writing, purchases are made from unregistered persons, the withholding agent shall deduct sales tax at 16% of the value of taxable supplies made to him from the payment due to the supplier.

10.4.3.3 A certificate showing deduction of sales tax shall be issued to the supplier by the withholding agent duly specifying the name and registration number of supplier, description of goods and the amount of sales tax deducted.

Government of Pakistan
Monthly Sales Tax Return for withholding agents

Withholding agents name & address		Period				NTN/FTN			
		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
DETAILS OF SALES TAX DEDUCTED DURING THE MONTH (attach additional sheets if required)									
Sr.#	Name of Supplier	NTN	No. of Invoices	Total Sales Tax Charged			Sales Tax deducted		
TOTAL SALES TAX WITHHELD DURING THE MONTH									
Verification	I----- Holder of CNIC No----- in my capacity as----- certify that the information given above is/are correct, complete and in accordance with the provisions of the Sales Tax Act, 1990, and Rules and Notifications issued there under.								
	Date (dd/mm/yyyy)-----			Stamp -----		Signature-----			
Details of ST paid	Head of Account (in figures)-----		Amount		For Bank use	Amount Received (in words-----)			
	B02341- Sales Tax B02366- Sales Tax on Services					Bank Officer's Signature----- Bank's Stamp----- Date dd/mm/yyyy-----			

[C.No.3(3)-ST-L&P/07 (Pt)]

10.5 Duplicate Copies of Bills

- 10.5.1 If a bill is presented for payment, is duly passed for payment by the DAO / Treasury / Accountant General and is lost before the actual payment is made, the drawing and disbursing officer may submit a duplicate bill with the word “duplicate” prominently marked in red ink on the top of it. The following certificate should also be recorded on the bill:-

“Certified that no payment has been received against the original bill. I undertake to refund amount immediately, if payment is made against the original bill in future”.

- 10.5.2 The audit officer / treasury / bank after satisfying themselves that no payment was made against the original bill, pass the duplicate bill for payment.
- 10.5.3 Whenever any bill is prepared in duplicate or triplicate, only one copy of it should be signed in full and rest of the copies simply initialed. Only the copy signed in full should be presented for payment.

10.6 First Payment of Pay and Allowances

When a Government Servant presents his pay bill for payment for the first time, it should be duly supported by a medical certificate of fitness, if it is a fresh appointment or re-employment after resignation or forfeiture of past service. In other cases the pay bill should be supported by the Last Pay Certificate issued by the Treasury/Audit Office from which he last drew his pay. If a pensioner is re-employed, this fact should be stated in the bill. In all cases of transfer the responsibility of obtaining his Last Pay Certificate from the last disbursing officer rests upon the Government Servant himself.

(FR.10, TR. 230-231)

10.7 Refund of Overpayment

- 10.7.1 The head of an office is personally responsible for every pay drawn on a bill signed by DDO or on his behalf until he has paid it to the person entitled to receive it and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill.
- 10.7.2 If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawl in the next bill, it being drawn a new when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of un-disbursed pay may, at the option of the Disbursing Officer, be retained for period not exceeding three months provided proper arrangements can be made for the safe custody of the sums retained. Pay must not, under any circumstances, be placed in deposit, so long as the drawing officer finds himself in a position to keep a proper watch over un-disbursed amounts, by a periodical examination of acquittance rolls and office copies of bills, it is necessary for him to keep a detailed account showing the amounts drawn from the treasury from time to time and their subsequent disposal. There is no object, however, to such an account being maintained in a subsidiary register if found convenient.
- 10.7.3 In case of other refunds for which cheques have been drawn, but not paid, for purchase of stores, TA advance and contingencies etc., the cheques may be got cancelled from the Accounts Office and Transfer Entry for deduct expenditure incorporated if accounts for the year are not closed. This process would reduce the expenditure and restore the budget to the extent which can again be drawn. The unspent / un-disbursed cash may be deposited under the head from which drawn before 30th June of that fiscal year, to deduct expenditure but after 30th June the amount, if it was drawn from the budgeted object heads (Consolidated Fund Payment) the un-disbursed amount should be deposited as recovery of overpayment.

(FTR.283, PFR-7.12, APPM-4.5.11)

10.8 Arrear Claims

- 10.8.1 A Treasury Officer cannot entertain the claim of pay and allowances of a Government Servant, if it has not been preferred within six months of their becoming due without an authority from the Accountant General. Similarly an Accountant General cannot audit a claim which is more than one-year old, unless he is authorized by a competent authority to investigate the claim.
- 10.8.2 The claims, which are more than three years old are time-barred and cannot be paid unless sanctioned by the FD. Normally all time-barred claims should be refused at the very outset, unless there are very strong reasons, such as, their effect on pension, or on adequate explanation of the circumstances beyond control of the claimant. The period would be counted from the date from which the payment was allowed to draw. For illustration if an employee is allowed of his move over from 1998 during 2007 his claim for arrears submitted during 2007 is not time barred.
- 10.8.3 Arrears of pay, fixed allowances or leave salary shall be drawn, not in the ordinary bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.
(GFR.123-126, FTR-276, PSTR-4.36)

Income tax and Sales tax deduction schedules are attached at Annex-VII.



Travelling Allowance

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11 TRAVELLING ALLOWANCE

[TA Manual, DDO Hand Book, Punjab Travelling Allowance Rates (PTAR)]

11.1 Definitions (TA)

11.1.1 Travelling Allowance means an allowance granted to Government Servant to cover the expenses, which he incurs in travelling in the interest of public service {(FR-9 (32)}. Travelling Allowance is kind of compensatory allowance granted to meet expenditure necessitated by the special circumstances in which duty is performed. Subject to the general rule, the amount of the allowance should be so regulated that it is not on the whole a source of profit to the recipient. (FR.9 (5), FR-44, PTAR-1.6)

11.1.2 Tour

Tour means absence on duty from the headquarters either within or with proper sanction beyond his sphere of duty. (SR.61, PTAR-2.1)

11.1.3 Transfer

Transfer means the movement of a Government Servant from one headquarters station in which he is employed to another such station either:-

- (a) To take up the duties of the new post, or
- (b) In consequence of change of his headquarters (SR-2 (18))

11.1.4 Pay

Pay means the amount drawn monthly by a Government Servant as basic pay (running), qualification pay, technical pay, special pay, personal pay and any other emoluments which may be specially classed as pay by the president. [(FR-9 (21) a (1)(ii) & (iii) PTAR-1.5(O)]

11.1.5 Family

Family means a Civil Servant's:-

- (a) Wife, or husband, as the case may be.
- (b) Legitimate children and stepchildren under 12 years of age.
- (c) Legitimate children and step-children [more than 12 years old but if residing with and wholly dependent upon him, and
- (d) Adopted child not subject to the following conditions:-
 - The Civil Servant has no legitimate or step-child of his own.
 - Prior approval of the Government is obtained for having adopted the child.
 - Government's liability will be restricted to one adopted child only.
 - Adopted child will cease to be a member of the family if after his adoption, the Civil Servant has a legitimate or step-child of his own; and
 - Adopted child is residing with and is wholly dependent upon him.

(Note: only one wife is included in the family of the Government Servant according to TA rules per of Federal Government. This condition is not applicable, however, in case of Punjab Government)

11.1.6 Head of Department

Head of a department means any authority whom Government may declare to be Head of a Department for the purpose of these rules. [(SR.2(10), PTAR-1.5(J)]

11.1.7 Day

Day means a calendar day beginning and ending at midnight, but an absence from headquarters which does not exceed 24 hours



reckoned for all purposes as not more than one day at whatever hours the absence begins or ends.
[(SR-2(7), PTAR 1.5(F))]

11.1.8 Headquarter

The headquarters and limits of the sphere of duty of a Government Servant are fixed and declared by a competent authority. As a general rule, and subject to any special orders to the contrary in particular cases, the headquarters are the head quarters of a Government secretariat/office to which he is attached, The headquarters of any other Government Servant are either the station which has been declared to be his home or, in the absence of such declaration, the station where the records of his office are kept.

[(SR 59 & 60 + para 2 & 3 part-II Appendix 3 of F

11.1.9 Transit Period

The period of absence from headquarters shall commence from the time of departure from his office or residence, as the case may be. The competent authority authorizing the tour will decide whether the Government Servant should proceed on temporary duty from his office or residence. The period of forced delays in transit will be treated as part of the total transit period.
[(SR - 70 (c) & (d) PTAR-2.37 (Note-2)].

11.2 Kind of Travelling Allowances and Admissibility

11.2.1 The following are the different kinds of Travelling Allowances which may be drawn in different circumstances by the Government Servants: - (SR - 21)

- (a) Permanent travelling allowance
- (b) Conveyance allowance
- (c) Mileage allowance
- (d) Daily allowance
- (e) The actual cost of travelling

11.2.2 Permanent Travelling Allowance

Subject to the conditions laid down in S.R 22-24 (PTAR-2.6) a permanent monthly travelling allowance may be granted by a competent authority to a Government Servant whose duties require him to travel extensively. Such an allowance is granted in lieu of all other forms of travelling allowance for journeys within the Government Servant's sphere of duty.

11.2.3 Conveyance Allowance

A competent authority under certain conditions may grant a monthly conveyance allowance to any Government Servant who is required to travel extensively at or within a short distance from his headquarters under conditions, which do not render him eligible for daily allowance. (PTAR 1.14)

11.2.4 Mileage Allowance

The mileage allowance is an allowance calculated on the distance travelled which is given to meet the cost of a particular journey (SR 29, PTAR-2.20). The journey between two places should be performed by the shortest of the two or more practicable routes or by the cheapest of such routes, if it is equally short. The shortest route is that by which a traveler can arrive at his destination most speedily by the ordinary modes of travelling. If a Government Servant has travelled by a route which is cheaper but not the shortest, he may be allowed mileage allowance for the route actually used.
(SR-30)

11.2.5 Mileage allowance is admissible from the residence of the Government Servant to the railway station or the airport or the sea/river/port as the case may be, at his headquarters and from the railway station or the airport or the sea/river port to the place of his temporary duty/residence at the out-station.

11.2.6 A Government Servant is required to travel by the class of accommodation for which travelling allowance is admissible to him. If he travels in a lower class of accommodate, he shall be entitled to the fare of the class of accommodation actually used (SR-32-A).

11.2.7 Daily Allowance

The daily allowance is a uniform allowance for each day of absence from headquarter and is intended to cover the ordinary daily charges incurred by a Government Servant in consequence of such absence. (SR-49, PTAR-2.36).

11.2.8 Daily allowance on domestic tours where stay for a night or more is involved will be admissible only for the night(s) spent at out stations.

11.2.9 Half daily allowance will only be allowed when absence from headquarters exceeds four hours and duty is performed beyond a radius of 10 miles/16 K.Ms.

11.2.10 Actual Expenses

As a general rule no Government Servant is entitled to be provided with means of conveyance by or at the expense of Government or to draw as T.A. the actual cost or part of actual cost of travelling except as otherwise provided in the T.A. Rules.

11.3 Travelling Allowance on Tour, Transfer and Retirement

11.3.1 TA on Tour: A Government Servant not in receipt of a permanent travelling allowance, draws travelling allowance for journeys on tour in the shape of daily allowance.

(a) Daily allowance may be drawn for any day on which a Government Servant reaches a point outside a radius of ten miles/16 K.Ms from his headquarters or returns to his headquarters from a similar point. Daily allowance on domestic tours, where stay for a night or more is involved will be admissible only for the night(s) spent at out stations. Half daily allowance will only be allowed when absence from headquarters exceeds four hours duty is also performed beyond a radius of 16 k.ms and overnight stay is not involved.

(b) Mileage Allowance

	Mode of Transport	Entitled Fare
a.	Rail/Air	Actual cost of ticket(s)
b.	Personal Car/Taxi	Rs.5 per K.M.
c.	Motor Cycle	Rs.2 per K.M.
d.	Public transport	Rs.1 per K.M.
e.	Bicycle/Animal back/on foot	Rs.1 per K.M.

(c) Hotel/Guest House Room Rent

A Government Servant who stays in a hotel, Inspection Bungalow/ lodge or a residential club shall, in addition to daily allowance, be allowed reimbursement of actual single room rent, subject to the production of receipts/vouchers upto the following maximum per day:-

- Localities where special daily allowance rate is admissible - three times the amount of special daily allowance.
- Localities where ordinary daily allowance rate is admissible - One and a half times the amount of ordinary daily allowance. [Finance Division O.M.No.F.2(1)/77, dated 29th April,1977, PTAR. 2.37(ii)]
- Federal Government Servants in BPS-20 and above are entitled to draw, in addition to above ceiling, fifty percent of the room rent charges which are in excess of aforementioned maximum ceiling.
- The term "actual single room rent" includes taxes, duties and service charges relating to the rent of a single room in a hotel. [Finance Division O.M.No.F.2(1)Rev.1/72, dated 31.5.1973]
- In case of non-availability of a single room the touring Civil Servant may be allowed to book a double room for his exclusive use provided the rent thereof does not exceed the maximum permissible limit for a single room.
- Two officials while on tour at the same station, may be allowed to book a double suit in a hotel and share it. In such a case, either of them shall jointly certify that separate single accommodation was not available for them and that each one of them is claiming not more than one half of the room rent restricted to each individual entitlement. [Finance Division O.M.No.1.2(19)Reg.9/78, dated 20.5.1978]

11.3.2 Travelling Allowance on Transfer (PTAR-3)

11.3.2.1 Transfer means the movement of a Government Servant from one Headquarters station in which he is employed to an other such station either:-

- (a) to take up the duties of a new post, or
- (b) in consequence of change of his headquarters.

11.3.2.2 However, no T.A. is admissible unless the transfer is for public convenience. A transfer at one's own request is not treated as a transfer, for the public convenience, unless the competent authority for special reasons to be recorded directs otherwise. (SR-114 read with SR-2(18))

11.3.2.3A Government Servant is entitled to the following:-

- (a) **Transfer Grant**
 Government Servant possessing a family. One month's pay
 Government Servant not possessing a family. Half month's pay
 (In case of Province of Punjab the transfer Grant is not entitled if the transfer is within same District)
- (b) **Mileage Allowance/Fare**
 Actual railway, air or steamer fare for the Government Servant and one or half fare for each member of the family may be drawn. (In province of Punjab a Civil Servant on his transfer to other station but within same District is entitled to draw two fares of the class of accommodation to which he is entitled in case of journey by rail and double the mileage allowance in case of journey by modes other than rail).
- (c) **Daily Allowance (Not Admissible to the employees of Punjab Government)**
- (i). One daily allowance at special rate is payable to the Government Servant for every 480 kilometers of road distance. In case of journey on transfer by air one daily allowance for each calendar day of the actual period taken in transit will be admissible
- (ii). Daily Allowance on arrival at the new place of posting: One daily allowance at the rate applicable to the station is payable in respect of the Government Servant and in respect of each member of his family above 12 years and one half of the full rate for every child above the age of 12 months, for the day of arrival at the new place of his posting.

(d) **Transportation of Personal Effects**
 (i). The maximum of limit upto which personal effects can be transported at Government expense is as follows: -

Category of Government Servant	Kilograms	
	If possessing a family	If not possessing a family
Category-I	4500	2240*
Category-II	3000	1500
Category-III	1500	760
Category-IV	560	380

(ii). Cost of carriage of personal effects upto the maximum number of kilograms as in sub-para (i) will be allowed at the rate of Rs.0.008 per kilogram per kilometer from the residence of the Government Servant at the old station to his residence at the new station, irrespective of the mode by which the personal effects are carried

[SR-116 read with the Ministry of Finance (Regulation Wing) O.M. No.F.1 (1) Imp/2005 dated 01.07.2005].

* 2250 KG to employees of Punjab Government.

Calculation of luggage: K.Gs(upto entitlement) x KMs x .008

Transporting charges of Conveyance

- Motor Car Rs.2.00 per K.M

- Motor Cycle Rs. 1.00 per K.M.

(iii). A Government Servant may draw the actual cost of transporting, subject to not exceeding the expenditure for EVR at owner's risk conveyance and horses on the following scale:-

Category of Government Servant	Scale allowed
Category-I	Motor Car or Motor Cycle
Category-II	Motor Cycle or a Motor Car
Category-III	One Motor Cycle or a bicycle
Category-IV	A bicycle

- (iv). A member of a Government Servant's family who follows him within six months of the date of transfer or precedes him by not more than one month may be treated as accompanying him. If any member of the family travels from a place other than the old station of the Government Servant, travelling allowance may be allowed to him provided it does not exceed the railway fare from old to the new station. For the purpose of this rule, the category of a Government Servant should be determined with reference to the facts on the date of journey. Where travelling allowance is claimed for the members of the family their number, relationship and ages should be mentioned, in the T.A bill. {(SR-116(b)(iii)}

11.3.3 Journey on Retirement or Termination of Employment

A Government Servant is allowed T.A. to the extent specified below, in respect of the journey from the place of his last posting to his home town, performed during leave preparatory to retirement or on or after retirement.

- (a) Actual fare by rail or steamer of the class of to which he was entitled immediately before his retirement for himself and for each member of his family. For journeys by road between places not connected by rail or steamer, mileage allowance will be allowed.
- (b) Cost of transportation of personal effects to the extent admissible to him immediately before retirement for journeys on transfer.
- (c) Cost of transportation of personal car or motor cycle or scooter shall however be calculated by road and restricted to the distance by the practicable route. (Finance Division O.M.No.1-2(1)Rev.1/72 dated 20.12.72)
- (d) Transfer Grant to the extent admissible on transfer from one station to join duty at an other station. (Finance Division O.M. No.1.2(1)Imp-1/77, dated 26.7.78)
- (e) Advance payment for expenditure as at (a) above shall be made and be treated as final payment.
- (f) The home town shall be determined according to entries pertaining to the permanent address of the Government Servant in his service record. (Finance Division O.M.No.1.2(1)Rev.1/72, dated 20.12.72)
- (g) A Civil Servant who did not avail himself of the concession of retirement T.A. during leave preparatory to retirement may do so within six months after the actual date of his retirement.
- (h) The T.A in all these cases will be granted as on tour, but no daily allowance is admissible for halts on the journeys. (SR-153)

11.4 Tables of Rates and Categories of Employees

Rates of Daily Allowance w.e.f. 01.07.2005

BPS	Special Rate Per Day (Rs.)	Ordinary Rates Per Day (Rs)
01-04	200	125
05-11	220	155
12-16	365	280
17-18	640	500
19-20	825	625
21-22	1000	700

Transportation of Personal Effects (KG)

Category of Government Servant	If possessing family	If not possessing a family
Category-I	4500	2240*
Category-II	3000	1500
Category-III	1500	760
Category-IV	560	280

Gradation of Government Servants for Purpose of Travelling Allowance (Punjab)	
Category-I	Civil Servants in BPS- 17 and above Accommodation of the highest class by whatever name be it called
Category-II	Civil Servants in BPS- 14 to 16 (Punjab -BPS -11 to 16) per KM AC lower (special) if travelling on a line which does not provide AC lower (special) the next lower class
Category-III	Civil Servants in BPS- 11 and 13 (Punjab -BPS -03 to 10) AC lower (ordinary) if travelling on a line which does not provide AC lower (ordinary) the next lower class
Category-IV	Civil Servants in BPS- 1 to 10 (Punjab -BPS -01 to 02) Lowest class by whatever name be it called

* 2250 In Case of Punjab Government (PTAR)		
Calculation of luggage charges KG (as per entit.) X KMs (distance) x 0.008		
Mileage Allowance		
S #	Mode of Transport	Entitled Fare
(a)	Rail/Air	Actual
(b)	Personal Car/Taxi	Rs. 5.00 per KM
(c)	Motor Cycle	Rs.2.00 per KM
(d)	Public Transport	Rs.1.00 per KM
(e)	Bicycle, animal back	Rs.1.00 per KM
Transporting Charges of Conveyance		
Motor Car	Rs.2.00 per KM	
Motor Cycle	Rs.1.00 per KM	

11.5 Misc. TA Rules

11.5.1 Mileage allowance is admissible from the residence of the Government Servant to the railway station or the airport or the sea/river/port as the case may be, at his headquarters and from the railway station or the airport or the sea/river port to the place of his temporary duty/residence at the out-station.

11.5.2 Journey by Air The travel by air means journeys performed in the machines of public air transport companies regularly plying for hire. It does not include journeys performed by private aeroplanes nor air taxis (SR - 48-A).

Travel by air is permissible on tour or transfer:

- (a) In the case of an officer of first category, at his discretion.
- (b) In any other case, where a competent authority certifies that air travel is urgent or necessary.
- (c) Those who are not authorised to travel by air, if they perform an air journey on tour, are entitled to travelling allowance as if they had travelled by rail, road or steamer. (PTAR-2.33)

11.5.3 In case of transfer if a government servant and his family travel in their own car he can draw actual railway fare for himself and one or half for each member of his family. In that case transportation charges for car will not be admissible.

11.5.4 The travelling allowance of a Civil Servant who is promoted or reverted or is granted an increased rate of pay with retrospective effect, should not be revised in respect of the period intervening between the date of promotion, reversion or increase in pay. In case of TA bills not presented or audited before the promotion is ordered the Audit Officer should recognize the retrospective effect of the order.

11.5.5 TA Advance on Tour and Transfer

- (a) TA Advance on Tour The advance on tour is directly booked as expenditure of the office under the detail object head "A03805-TA". If funds are not available under this head then TA Advance on tour can not be paid.
- (b) TA Advance on Transfer The Government Servant may be paid advance of TA on transfer as admissible under the rules. (PTAR-6.11)
- (c) The above advances on transfer are sanctioned by a head of office or any other authority empowered in this behalf. In case of transfer to any other office or Government from where he is paid from the general revenues / expenses of his pay and TA advance are to be booked his new office. However advance are to be paid through previous office and Accounts Offices of both the station's settle this expenditure through "F02119-OB Advance (Civil)" in case of transfer within same Government. Where transfer (from one station to another station) of the employee involves change of Government as well as Accounts Office, the debit of TA & Pay advances would be raised under one of the appropriate head out of following detail objects:-
G05116-Inter District Government Account*
G05114-Adjusting Account between Federal & District Governments*
G05106-Inter Provincial Settlement Account.
G05107-Adjusting account between Federal & Provincial Governments.
(* presently these two heads are not operated by the DAOs / AG)
- (d) Pay Advance on Transfer from one Station to another A Government Servant under orders of transfer may be allowed advance of pay not exceeding one month's substantive pay. The advance pay would be recorded in (3) installments at new station of his posting. (PTAR-6.11)



*Fixation of Pay And Pay /
Service Verification*

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12 FIXATION OF PAY AND PAY / SERVICE VERIFICATION

(SRs, DDO Hand Book, Notification of FD, Chapter-IV of CSR-Punjab)

The fixation of pay is within the competence of a Local Government, except that if the personal pay is allowed to a Government Servant on certain considerations, the pay of the Government Servant cannot be so increased as to exceed the pay sanctioned for this post. (F.R. 19)

12.1 Pay Fixation on Initial Appointment

12.1.1 On first appointment to a post The pay of a Government Servant is fixed at the minimum of the time scale of the post.

12.1.2 Premature Increments In case of first appointment fixation of initial pay can be done by grant of not more than six premature increments subject to the conditions:

- (a) In cases of persons recruited through the Federal Public Service Commission (FPSC) premature increments should be granted on the recommendations of the FPSC and in consideration of the fact that suitable persons of requisite qualifications are not available on the minimum pay of the post.
- (b) No premature increment should be granted in cases of adhoc appointments in anticipation of FPSC recommendations.
- (c) In posts where recruitment is not made through FPSC premature increments should be granted only after the appointing authority certifies that suitable persons of requisite qualifications are not available on the minimum of the sanctioned pay scale of the posts. [Item 16 of Annex-II to the M.O.F.O.M.No.F1(5) R-12/80, dated 11.3.1981 and F1(7) R-12/81, dated 14.10.1981]

12.1.3 Protection of Pay On appointment, through proper channel, from one department (having regular / pensionable services) to other or one government (Federal, Provincial or District) , to other government the pay of the employee is protected and fixed as per following procedure:

On appointment in the same pay scale the employee will retain the same pay and period of previous service during the current increment would also count for annual increment.

In case of appointment from lower to higher pay scale, the pay will be fixed just like case of regular promotion i.e. after allowing premature increment after next stage on appointment in a office of a Federal Government. If the appointment is in an office of the Provincial or District Government of Province Punjab then fixation would be made at next stage and premature increment would not be allowed.

If such appointment is made from higher to lower pay scale, the pay will be fixed at immediate lower stage and difference between previous and new pay will be granted as Personal Pay which would be absorbed in the pay on earning of increment or other enhancement in the pay.

The protection of pay is also admissible to contract employees who apply, through proper channel, in terms of S & GAD OM Wing # DS (O & M) 5-3/2004/Contract (MF), dated 2nd August, 2007.



[F.R. 22(b)]

12.2 Annual Increment

- 12.2.1 The increment in a time-scale is drawn as a matter of course, unless it is withheld by the competent authority as a disciplinary measure due to misconduct or unsatisfactory work. (F.R. 24)
- 12.2.2 Annual increment is allowed in a pay scale on 1st December each year provided duty period, during the period under increment (1st December - 30th November) is at least six months in that pay scale or higher pay scale.
- 12.2.3 Conditions of service for increments (F.R. 26):- The service in a post on a time-scale counts for increments as follows:
- 12.2.3.1 All duty in a post on a time-scale and periods of leave other than extraordinary leave count for increments in that time-scale.
- 12.2.3.2 If a Government Servant holds lien or a suspended lien against a post, the service in another post, whether in a substantive or officiating capacity, service on deputation counts for increment in that post.
- 12.2.3.3 If a Government Servant officiating in a post or holding a temporary post in a time-scale is appointed to officiate in another post which does not carry pay less than the pay of his original post, his service in the higher post shall count for increments in the lower post. This also covers the case of a Government Servant who might not actually have been officiating in the lower post at the time of his appointment to the higher post.
- 12.2.3.4 Foreign Service counts for increments in the time-scale of the post in Government service on which the Government Servant holds a lien or a suspended lien.
- 12.2.3.5 Following are the important decisions having a bearing on the calculation of increments: -
- The joining time counts for increment in the same post.
 - The period of training will count towards increment in the time-scale of the post.

12.3 Increment During the Year of Retirement

Increment during the year of retirement has been allowed to be included in the emoluments reckonable for pension if the Civil Servant retired during the period 1st June to 30th November. This increment is allowed only when all the conditions for the drawl of increment including minimum qualifying service of 6(six) months in the relevant pay scale are fulfilled.

12.4 Annual Increment as Personal Pay on Reaching Maximum of Pay Scale

All those Government Servant who exhausted the relevant pay scale (reached the maximum of their PS) are entitled to draw annual increment, as Personal Pay, subject to having six months service in respective PS, from 1st December 2005. The amount of personal pay on this account will not be reduced but treated as part of Pay Scale for the purpose of fixation of pay, pension etc. The rate of such increments over and above the maximum of basic pay will also be revised on revision of pay scales.

(FD OM # F1(6)/Imp/2005 , dated 13th October 2006)

12.5 Fixation and Presumptive Fixation on Promotion

- 12.5.1 In cases where an employee, before reaching the maximum of a basic scale of pay, is appointed to another post on a higher basic scale of pay between 2nd June and 30th November of a calendar year may, at this option, get his pay in the higher scale re-fixed from 1st December of that year of promotion with reference to his presumptive pay on that date, in the pre-promotion scale.

[Ministry of finance O.M. No.F3(2)Gaz-Imp-1/75, dated 14.10.1975]

- 12.5.2 The above benefit of re-fixation of pay is also admissible when a Government Servant has already reached the maximum of his pay scale and increment is to be allowed as personal pay in terms of Finance Division OM # F-1(6) Imp/2005, dated 13 October, 2006.

[Finance Division O.M. No.F3(1)R-2/2006-01, dated 23.01.2007]

- Occasions on which Fixation of Pay is made with One Premature Increment after Allowing Next above Stage
In the following cases, pay of a Government Servant is fixed at next above stage + one pre-mature increment, but not beyond the maximum of scale. If his pay in the old scale is less than the minimum of his new scale, the pay will be fixed at a stage which is not lower than the minimum of the new scale, and also gives a benefit of more than one increment in the new pay scale. A simpler method would be to add, one increment of the higher new scale to the Government Servant's pay in the old scale and fix the pay in the new scale at a stage above the total so arrived at. However, where benefit of next stage and premature increment is

- admissible in the same pay scale, the pay is fixed by granting two increments.
- (a) Promotion from lower to higher post in the higher pay scale.
 - (b) Promotion to higher post in the same pay scale to which a Government Servant has already reached by way of move-over.
 - (c) Award of Selection Grade to the same pay scale to which the Government Servant has already moved-over.
 - (d) Appointment to higher post/pay scale, where previous pay is (pension able service) protected.
 - (e) Appointment on acting charge basis to higher post in the higher pay scale.
Only next stage in case of Punjab Government.
Period of acting charge appointment does not count for earning of annual increment until completion of the prescribed length of service. However, the Government Servant may opt for re-fixation of pay on 1st December each year with reference to his presumptive pay on that date in the pre-appointment scale. In Punjab Government correspondence stage, if there is no equal stage then next stage.
- (b) Occasions on which Pay is fixed only on the Next Stage
 - (a) Move-over to the next higher pay scale.
 - (b) *Up-gradation of post along with its incumbent.
 - (c) Promotion in the same pay scale which a Government Servant is already holding by way of selection grade.
 - (d) Promotion to higher post where the Government Servant is already drawing pay in the pay scale higher than the pay scale of the post to which he is promoted (e.g. moved-over pay scale followed by Selection Grade).
*corresponding stage or next stage if there is no equal stage in the higher pay scale

12.6 Combination of Appointment

- 12.6.1 The combination of appointments in terms of ER.49 should be made as a temporary measure and should not ordinarily be made for a period of more than 6 months and additional remuneration as special allowance should not exceed an amount equal to 20% or Rs.6000 whichever is less. In case of additional charge of lower post, the remuneration will not exceed @ 10% or Rs.3000 whichever is less. When an officer is appointed to hold additional charge of an equivalent post, it will not be necessary to obtain the approval of the Central Selection Board. The Ministry / Department concerned may make such an appointment in consultation with the FD which comes under preview of Selection Board. But when an officer is appointed to hold current charge of a higher post for a period exceeding two months, the approval of Selection Board is necessary.
(FD O.M No.26(13)/63-AI, dated 2nd July, 1964)

12.6.2 Some important instructions are as under:-

- (a) The work of the vacant post, as far as possible, be distributed among more than one Government Servants of the same status and designation available in the Ministries/Division/Departments.
- (b) Where the distribution of the work among more than one Government Servant is not feasible, the charge of the vacant post may be entrusted, in its entirety, to another Government Servant. This arrangement should not be made for a period less than one month and should not exceed three months and it should be allowed with specific approval of the Secretaries / Additional Secretaries / Heads of Attached Departments / Heads of Department not below BPS-21. However, it may be extended by another three months with the approval of next higher authority.
- (c) Immediately on the expiry of six months of the full additional charge of the particular vacant post, the post shall be treated as having been abolished and its duties automatically becoming part of the normal duties of the other existing posts of the same category in the Divisions / Departments concerned.

12.7 Current Charge / Pay of Higher Post

- 12.7.1 In current charge appointment cases where a vacancy in a higher post occurs and it is considered impossible for good reasons to make arrangements for day to day work of that post to be carried on otherwise, the current charge of the duties of that post may be given temporarily, with the approval of the authority competent to make appointments to the said post, to the senior most officer in the cadre present at the place or in the organization where the vacancy may have occurred if he is otherwise fit and eligible for promotion.

12.7.2 In Province Punjab instead of 20% pay on holding current charge appointment the temporary fixation of pay to the pay scale of higher post is granted and pay of the employee is fixed just like promotion case by allowing one pre-mature increment over and above the next stage as laid down in the S&GAD letter No. SOR-I (S&GAD) 16-32/94. The period of current charge should not be more than one year and posting of a regular officer should be made within one year.

(a) Appointment on Acting Charge Basis

In accordance with Civil Servants (Appointment, Promotion and Transfer) Rules a Civil Servant can not be promoted on regular basis to posts carrying BS.18 to BS.21 before completion of prescribed length of service in the lower Basic Scale(s) as per following detail:

Sr.No	Description	Prescribed Length of Service
1	Posts in BPS-18	5 Years of Service in BS-17
2	Posts in BPS-19	12 Years of Service in BS-17 and above
3	Posts in BPS-20	17 Years of Service in BS-17 and above
4	Posts in BPS-21	22 Years of Service in BS-17 and above

(promotions in BPS-22 from BPS-21 are made without any restriction of length of service when promotion is required to be made against a vacancy for which all other conditions are fulfilled except length of service, the appointment on acting charge basis would be allowed, instead of regular promotion, till the time the incumbent complete the requisite length of service period subject to following conditions:

- (a) The Civil Servant will assume full duties and responsibilities of the post and exercise all statutory administrative and financial powers vested in the regular incumbent of the post.
- (b) The pay of the Civil Servant in higher Pay Scale would be fixed just like regular promotion. The service rendered on Acting Charge basis in the scale applicable to the post shall not count for purposes of drawl of increment. It will, however, count towards increments in the scale of pay held immediately before appointment on Acting Charge basis therefore, the Acting Charge appointment holder get his pay re-fixed on presumptive basis, as on 1st December.
- (c) In the event of regularization of promotion, after completion of the prescribed length of service, no further benefit in pay fixation is admissible.
- (d) The case for appointment on acting charge appointment would be processed/done and recommended/approved in the same manner by the DPC/SB as in case of regular promotion.

12.8 Pay Fixation on Imposition of Penalties

12.8.1 The future occurrence of the increment(s) can be stopped in accordance with E&D Rules. For example if a penalty of stoppage of 2 increments was imposed on 15th September, 2005 the employee would not earn increment falling on 1st December, 2005, 1st December, 2006. On 1st December, 2007 the employee would earn one increment plus restoration of above two with held increments. In case demotion, the pay of the employee can not be fixed more than the maximum of the lower pay scale and personal pay is also not permissible in such case of reversion due to disciplinary measures.

12.8.2 The major penalties of reduction to a lower rank/post or time scale or to lower stage in the grade can also not be imposed permanently under FR-29. Such punishments should, therefore, be for a specific period.

(Auditor General's office letter No.582-NGE-I/91-73, date

12.9 Pay Fixation and Pay Verification by Accounts Offices

12.9.1 Pay of the employee (non-gazetted) on appointment, promotion, revision of scales and earning of annual increment etc. is done by the office concerned and pay verification, on revision of scales only, is carried out by the concerned Accounts Office (AG/DAO).

12.9.2 Service verification of the employees is required on annual basis by recording following certificate in the service book:

"Service verified up to..... (date) from (the record from which the verification is made)

Note: The verification of service referred to above should be in respect of all service qualifying for pension

(a) **Verification of 25 years Qualifying Service**
Government Servants can be retired on completion of 25 years qualifying service. It is accordingly necessary to ensure that when the career of a Government Servant is reviewed he should have actually, completed 25 year qualifying service. The prescribed proforma should be filled, in each case relating to a Government Servant and should be sent to the Audit Officer concerned so that Part-II of the proforma is filled by the Audit Officer and transmitted back to duly verified, to the administrative authority concerned. This exercise should be undertaken well in advance of the date on which the Government Servant would complete 25 years qualifying service, so that the formal certificate of the Audit Office is available to the competent authority in time, if it decides to retire the Government Servant. The orders of the competent authority regarding the retirement of a Government Servant should be passed only after the receipt of the formal certificate from the Audit Officer concerned as in Part-II of the proforma.

(b) **FORM OF CALCULATION OF 25 YEARS QUALIFYING SERVICE**

Part-I

(To be completed by the office/department in which the Government Servant is serving)

1. Name of Government Servant.
2. Father's name.
3. Nationality
4. Post held.
5. Date of Birth.
6. Date of commencement of service.
7. Date of completion of 25 years qualifying service.
8. Details of calculation of 25 years qualifying service:-
 - a) Length of service, including interruption, etc (No.7-8)
 - b) Add:
 - i. Military service, if any, which has been allowed to count as qualifying for pension.
 - ii. Any other addition to qualifying service.
 - c) Total Length of Service (a) + (b).
 - d) Deduct:--
 - i. Extraordinary leave.
 - ii. Suspension not treated as duty or leave.
 - iii. Periods of break in service.
 - iv. Service rendered before break if break not condoned.
 - v. Service forfeited by resignation.
 - vi. Unauthorized absence
 Total (i) to (vi) =
 - e) Net qualifying service.
(c-d)

Head of Office / Department
PART-II

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE

Calculations contained in Part-I have been checked. Length of qualifying service accepted in Audit.
OR

Reasons for difference, in any, between this and the length of service worked out by the Department.

Assistant Accountant General
Accounts Officer

Tables of Pay Fixation are placed at ANNEX-VIII and a sample Last Pay Certificate is given at ANNEX-IX

HOUSE RENT ALLOWANCE						GPF RATES	
Small Cities 30%			Big Cities 45%			2008	
BPS	2007	2008	BPS	2007	2008	BPS	@
01	743	891	01	1114	1337	01	130
02	759	911	02	1139	1366	02	230
03	785	942	03	1177	1413	03	250
04	810	972	04	1215	1458	04	270
05	834	1002	05	1251	1503	05	290
06	858	1029	06	1287	1544	06	305
07	882	1059	07	1323	1589	07	320
08	917	1100	08	1375	1649	08	340
09	956	1146	09	1433	1719	09	365
10	989	1187	10	1483	1780	10	395
11	1029	1235	11	1544	1852	11	415
12	1089	1307	12	1634	1960	12	720
13	1161	1394	13	1742	2090	13	780
14	1230	1476	14	1845	2214	14	850
15	1305	1566	15	1958	2349	15	925
16	1515	1818	16	2273	2727	16	1050
17	2463	2955	17	3695	4433	17	1380
18	3228	3873	18	4842	5810	18	1780
19	4920	5904	19	7380	8856	19	2350
20	5837	7004	20	8755	10505	20	2715
21	6470	7764	21	9704	11646	21	3025
22	6017	8304	22	10379	12456	22	3330

MEDICAL ALLOWANCE	
EFFECTIVE FROM	Rate
1/6/1991	60
1/11/1995	90
1/12/2001	160
1/7/2002	210
1/7/2005	425
1/7/2008	500

Con.Allowance	
BPS	Rate
01-04	680
05-10	920
11-15	1360
16-19	2480
Integrated Allowance	
**PM	Rs. 150



Leave Rules and Leave Account

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13 LEAVE RULES AND LEAVE ACCOUNT

(Leave Rules 1980 (Federal), 1981 (Punjab) and 1979 (NWFP))

13.1. Casual Leave

Casual Leave is not treated as absence from duty and the pay of the Government Servant is not intermitted. The grant of casual leave is always subject to condition that it does not cause evasion of the rules regarding date of reckoning pay & allowances, charge of office, commencement and end of leave and return to duty. The maximum period of casual leave admissible during a calendar year is 20 days (25 days in case of Provincial & District Governments). Any balance of casual leave not availed of lapses with the end of year. The casual leave cannot be combined with any other type of leave or joining time.

13.2. Leave Rules

13.2.1. These rules may be called the Revised Leave Rules, 1980 (Punjab Leave Rules 1981, NWFP, Leave Rules-1979)

13.2.2. When Leave Earned: All service rendered by a Civil Servant qualifies him to earn leave in accordance with these rules, but shall not be earned during the period of leave (except during C.L and Quarantine Leave).

13.2.3. Earning and accumulation Leave: A Civil Servant shall earn leave only on full pay which shall be calculated at the rate of four days for every calendar month of the period of duty rendered and credited to the leave account as "Leave on Full Pay". Duty period of fifteen days or less in a calendar month being ignored and those of more than fifteen days being treated as a full calendar month for the purpose.

13.2.4. Civil Servants in Vacation Department:

13.2.4.1. When he avails himself of full vacation in a calendar year at the rate of one day for every calendar month of duty rendered.

13.2.4.2. When during any year he is prevented from availing himself of the full vacation-----as for a Civil Servant in a non-vacation department for that year, and

13.2.4.3. When he avails himself of only a part of the vacation as in (a) above plus such proportion of thirty days as the number of days vacation not taken bears to the full vacation.

Illustration

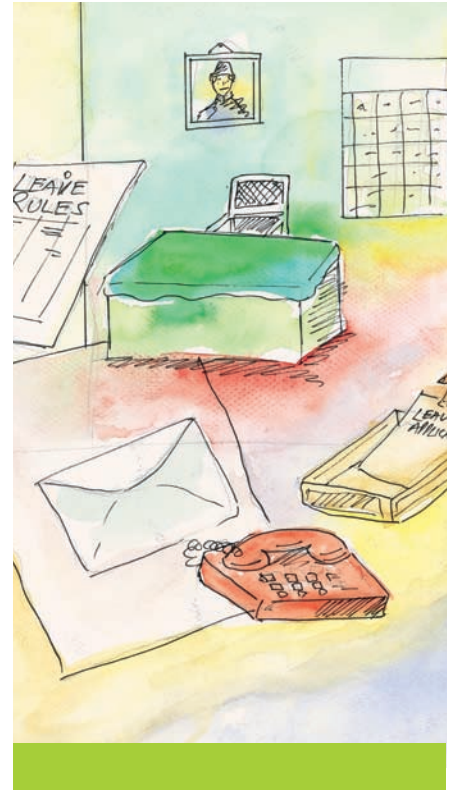
A Civil Servant in Vacation Department did not avail half of vacation during a calendar year he earned 30 days LFP during that year as per following detail:

Leave earned (one for each calendar month)	= 12
Leave earned on account of un-availed vacation $(48-12) \times 1/2$	= 18
Total LFP earned	=30 days

13.2.5. Leave to be Applied, etc., in terms of days: Leave shall be applied for, expressed, and sanctioned, in terms of days.

13.2.6. Reasons need not be Specified, etc: It shall not be necessary to specify the reasons for which leave has been applied so long as that leave is due and admissible to a Civil Servant. Leave applied for on medical certificate shall not be refused; provided that the authority competent to sanction leave may, at its discretion, secure a second medical opinion by requesting the Civil Surgeon / Medical Board to have the applicant medical examined.

13.2.7. Leave when starts and ends: Leave may commence from the day following that on which a Civil Servant hands over the



charge of his post and may end on the day preceding that on which resumes duty. The weekly or gazetted holidays which fall in immediate before the commencement and after the leave period are “prefixed” and “suffixed” on request of the applicant and are not counted in the period of leave taken.

- 13.2.8. Recall from Leave, etc: If a Civil Servant is recalled to duty compulsorily with the personal approval of the head of his office from leave of any kind that he is spending away from his headquarters, he may be granted a single return fare plus daily allowance as admissible on tour from the station where he is spending his leave to the place where he is required to report for duty. In case the Civil Servant is recalled to duty at headquarter and his remaining leave is cancelled, the fare then admissible shall be for one way journey only. If the return from leave is optional, the Civil Servant is entitle to no concession.
- 13.2.9. Overstayal after Sanctioned Leave etc: Unless the leave of a Civil Servant is extended by the head of his office, a Civil Servant who remains absent after the end of his leave shall not be entitled to any remuneration for the period of such absence, and without prejudice to any disciplinary action that may be taken against him, double the period of such absence, shall be debited, against his leave account such debits shall, if there is insufficient credit in the leave account, be adjusted against future earning.
- 13.2.10. Any type of Leave may be Applied: A Civil Servant may apply for the type of leave which is due and admissible to him and it shall not be refused on the ground that another type of leave should be taken in the particular circumstances, for example, a Civil Servant may apply for extraordinary leave for leave on half pay even if leave on full pay is otherwise due and admissible to him, or he may proceed on extraordinary leave followed by leave on half pay and full pay rather than that on full pay, half pay, and without pay.
- 13.2.11. Combination of Different Types of Leave, etc: One type of leave may be combined with joining time or with any other type of leave otherwise admissible to the Civil Servant; provided that leave preparatory to retirement shall not be combined with any other kind of leave.
- 13.2.12. Civil Servant on Leave not to Join Duty without Permission before its expiry: Unless he is permitted to do so by the authority which sanctioned his leave, a Civil Servant may not return to duty before the expiry of the period of leave granted to him.
- 13.2.13. Leave Due may be Granted on Abolition of Post etc: When a post is abolished, leave due to the Civil Servant, whose services are terminated in consequence thereof, shall be granted without regard to the availability of a post for the period of leave. The grant of leave in such cases shall so long as he does not attain the age of superannuation, be deemed automatically to have also extended the duration of the post and the tenure of its incumbent.
- 13.2.14. Pay during Leave: A Civil Servant shall be entitled to the leave pay at revised rate of pay if a general revision in pay of Civil Servant takes place or an annual increment occurs during the period of leave of the Civil Servant.
- 13.2.15. Relaxation of Rules: The Government may in a case of hardship, relax all or any of the provisions of these Rules, provided that such relaxation shall not be less favourable to any benefit available to a Civil Servant under these Rules.

Table-Variou Kind of Leaves

KIND OF LEAVE	AMOUNT OF LEAVE	REMARKS
Leave on Full Pay	120 days at a time	120 on domestic affairs +180 with medical certificate +365 on medical certificate (once in entire service)
Leave on Half Pay	No limit so long it is available One LFP will be debited for 2 days LHP Extraordinary Leave (EOL) - Up to 2 years when service is less than 10 years - Up to 5 years when service is 10 years or more	o Extra ordinary leave is granted without pay & Allowances o No effect on seniority o Such period is taken as non-qualifying service period for pension and increment etc. o After availing EOL, this leave can not be converted into any other kind of leave (LFP or LHP etc)
Recreation Leave	15 days once a calendar year	Leave account is debited by 10 days and conveyance allowance is also deducted for 10 days
Leave not due	- 90 days -up to 5 years service - 365 days when service is more than 5 years	o Off set against the leave to be earned in future o 365 days in entire service o May be converted into half pay
Special leave	130 days to female Civil Servant on death of her husband	Out side leave account

Maternity leave	- Up to 90 days - 45 days before and 45 days form date of confinement	Out side leave account up to 3 times this limit is not applicable in Vacation Department
Disability leave	Up to 720 day to the Civil Servant who injured in performance of official duties	o Out side leave account o First 180 day on full pay and Remaining on Half pay
Leave Ex - Pakistan	Extra title when leave is availed in a foreign country	The conditions of the kind of leave e.g. LFP, LHP or EOL would apply
LPR (Leave Preparatory to Retirement)	- 365 days - No limit for bs-21 & 22 officers in Federal Government	25 year service or 59 years age
Quarantine leave	- Nature of extra CL - 21 days to 30 days - Leave is earned during this kind of leave	o In consequence of infectious disease o Forced leave
Study leave	- Up to two years* in entire service - A period of 12 months of study leave at one time be regarded a suitable maximum in entire service - Within or outside Pakistan - Should not ordinarily be granted if service is less than 5 years - A study allowance shall be granted - Ordinarily Civil Servant shall bear the expenses of traveling & fees etc	o On half pay** o Service counts for pension & promotion o On applying retirement without returning, the study leave will be debited to leave account. If there is no balance, period would be treated as EOL

* The period of study leave may be extended to four years on the merit of each case for obtaining Doctorate in terms of FD (Govt. of Punjab) Notification # FDSR-II-2-124/06 dated 1st March, 2007.
**Full pay on study leave has been allowed to the Government Servant, who is admitted in the Ph.D course vide Govt. of Punjab No.FD SR-II-2-42/88 dated 10th September, 2007.

13.3 Leave Preparatory to Retirement (LPR) and Encashment of LPR Leave Preparatory to Retirement

- 13.3.1 The maximum period upto which Civil Servant may be granted leave preparatory to retirement shall be upto 365 days.
- 13.3.2 It may taken on completion of 25 years of qualifying service and subject to availability, either on full pay, or partly on full pay and partly on half pay, or entirely on half pay, at the discretion of the Civil Servant.
- 13.3.3 This officer of BPS-21 or BPS-22 who, on or after 19.02.1991, opts to retire voluntarily after he has completed 25 years of service qualifying for pension may be granted LPR equal to the entire LFP at his credit or till the date of superannuation. Such LPR shall not be converted into leave on half pay.
- #### Encashment of Leave Preparatory to Retirement
- 13.3.4 If in case of retirement on superannuation or voluntary retirement on completion of 25 years qualifying service (30 years in case of Federal Government) a Civil Servant cannot, for reasons of public service, be granted leave preparatory to retirement duly applied for in sufficient time, he will in lieu thereof be granted Lump-sum leave pay for the leave refused to him subject to a maximum of the hundred and eighty days leave on full pay.
- 13.3.5 Such leave can be refused partly and sanctioned partly but the each compensation shall be admissible for the actual period of such leave so refused not exceeding one hundred and eighty days.
- 13.3.6 The payment or leave pay in lieu of such refused leave may be made to the Civil Servant either in lump-sum at the time of retirement or may, at his option, be drawn by him month-wise for the period of leave so refused.
- 13.3.7 For the purpose of lump-sum payment in lieu of such leave, pay, basic pay and all other emoluments termed as pay and "Senior Post Allowance" will be included in "Leave Pay" so admissible.
- 13.3.8 In case of Civil Servant on leave preparatory to retirement dies before completing one hundred and eighty days of such leave, his family shall be entitled to lump-sum payment equal to the period falling short of one hundred and eighty days.
- 13.3.9 A Civil Servant may on superannuation or 30 years (25years in case of Federal Govt.) qualifying service, be allowed to encash his leave preparatory to retirement if he undertakes in writing to perform duty in lieu of the whole period of three hundred and sixty-five days or lesser period, after 30 and 25 years so that total service including un availed LPR is 31 and 26 years respectively, which is due and admissible.
- 13.3.10 Encashment of L.P.R upto 180 days will be admissible to a Civil Servant who renders 31 years (26 in case of Punjab Govt.) or more qualifying service and who seeks voluntary retirement on three month's notice in treating the last year of his service (including the notice period) as duty performed during L.P.R.
- 13.3.11 A Civil Servant who does not exercise the option within the specified period shall be deemed to have opted for encashment of L.P.R.

13.3.12 If any other kind of leave including E.O.L. is taken during the last 12 months by a retiring Government Servant, who opts for encashment of L.P.R. the period of such leave will be reduced from 180 days or lesser period for which the encashment is allowed. If at any time during such period leave is granted on account of ill health supported by medical certificate or performance of Hajj, the amount of cash compensation on account of leave pay shall be reduced by an amount equal to leave pay for half the period of leave. For illustration, if an employee avail (40) days leave on medical grounds or performance of Hajj, encashment of LPR would be reduced by 20 days.

13.3.13 The Civil Servant shall submit the option to the authority competent to sanction leave preparatory to retirement, who shall accept the option and issue formal sanction for the payment of cash compensation.

13.3.14 Formula to calculate the encashment of LPR

$$\frac{*180 \times 12 \times \text{Last pay drawn}}{365}$$

* Or lesser number of days as admissible under the rules.
[Auditor General of Pakistan letter #.204 /Reg.I/13/C/85/kW , dated 25th May 1999]

Exercise (Encashment Of LPR)					
Date of retirement.....		06-01-2008		180-30	
BPS- 01-07-2007.....		20,060 (Pay)		=150 days	
" 1-12-2007		20,835 (Pay)		Leave at credit is for 305 days, therefore, encashment would be reduced by 30 (60/2) days. Payment for 18 days would further be reduced on account of leave for 36 days on medical grounds	
Availed 36 Days leave on MC		23/11/ 2007 to 28/12/2007			
Leave at credit		305 days			
On Lump sum Basis					
=	$\frac{150-18}{365} \times 12 \times 20835$	90418			
On Month to Month Basis					
Month	Rate	Calculation	Amount	Calculation Of period	
Jul-07	20,060		-	Jul-07	0
Aug-07	20,060	20060x23/31	14883.23	Aug-07	23
Sep-07	20,060	20060x1	20060.00	Sep-07	30
Oct-07	20,060	20060x1	20060.00	Oct-07	31
Nov-07	20,060	20060x*26/30	17385.33	Nov-07	30
Dec-07	20,835	20835x*17/31	11425.65	Dec-07	31
Jan-08	20,835	20835*5/31	3360.48	Jan-08	5
Total			87,175	Total	150

*Encashment reduced due to medical leave

13.4 Encashment of Leave in Case of In-Service Death

13.4.1 In case a Civil Servant dies while in service or is declared permanently incapacitated for further service by a Medical Board, while in service, lump-sum payment equal to full pay upto one hundred and eighty days out of the leave at his credit shall be made to his family or to the Civil Servant as the case may be. If credit is less than 180 days the payment would be made upto the leave credit subject to maximum for 180 days only.

13.4.2 In addition to above in Province Punjab, pay of four (4) months would be paid to the family of the deceased Government Servant is paid vide #FD SR-1-3-2/99 dated 1st July, 2007.

13.5 Deduction of Conveyance during Leave

No conveyance allowance is allowed to the employees, who are entitled to draw the same due to their posting in big cities, while on leave of any kind, except casual leave. The conveyance allowance for 15 days. Recreation Leave is deducted for 10 days as debit of this kind of leave (15 days) is only for 10 days.

13.6 Maintenance of Leave Account

The leave is earned for 4 days for a calendar month, therefore, individual calendar month should be counted to calculate the leave earned in accordance with Revised Leave Rules instead of old method. For illustration leave for the duty period 20th October to 15th December, 2007 works out to 4 days only days because duty period in both the incomplete calendar months of October and December is less than 16 days, whereas in accordance with old method applicable prior to Revise Leave Rules the leave earned will be 8 days i.e. incorrect. A leave account, in the prescribed format, is annexed.

A sample Leave Account is given at ANNEX-X



Procedure Regarding Operation of Vehicles

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14 PROCEDURE REGARDING OPERATION OF VEHICLES

Maintenance of Record

The following registers have to be maintained for each official vehicle namely:

Vehicle Log Book:

A bound register in the following prescribed form shall be maintained as the vehicle Log Book by the Officer-in-Charge of the official vehicle which shall form a permanent historical record of the vehicle including all brief description accidents etc. during its life which shall be entered therein.

14.1 Log Book

Annexure-B

LOG BOOK (OUTER COVER)

Vehicle No.

Vehicle Log Book Department of

PART - I Specification (Page)

1. Engine Number.
2. Chassis No.
3. Year of Manufacture
4. Type of Body.
5. Seating Capacity
6. Number of Cylinders.
7. Horse Power
8. Petrol Tank Capacity (Main / Reserve)
9. Tyres

{	Size	
	Front	Pressure
	Rear	

Signature of officer who certified
correctness of the above entries

PART- II ---Transfers (2 pages)

Date of Transfer	Signature of officer and the name of Deptt. by which transferred	Signature of Officer and the Name of Depptt. by whom received	Date
1	2	3	4

PAR III ---Summary of Repairs Executed and Purchases made (20 pages)

Date in Workshop Out	Particulars of Repairs, executed, Cost of repairs	Contingent vouchers number	Signature of Officer-in-Charge Staff Car
1	2	3	4
1	2	3	4



PART-IV Records of Petrol and Mileage (40 pages)

Date & Month	Opening balance in tank on the first day of the month	No.of liters of petrol obtained	Vouchers No. and date	Balance in tank or the last day of the month	Total petrol consumed during the month columns 2+3-5
1	2	3	4	5	6
	15	35			50
		40		5	35
Total	15	75		5	85

Opening age/Kilometer reading	Closing milage Kilometer reading	Mileage Kilometer per formed druing the month	Average mileage/kilo- meter liter of the month	Signature of the officer- in-Charge of Staff Car	Remarks
7	8	9	10	11	12
10000	10850	850	10		

14.2 Movement Register

A Movement Register is to be maintained in the prescribed form and shall remain in the custody of the vehicle's driver. On the cover of this register shall be indicated the name of the Department, the number of vehicle, the designation of the Officer-in-Charge with his office telephone number. A copy of these information shall also be pasted inside the Movement Register.

Date	Time from 8 to	Name & design. of the officer	Detail of journey i.e. from to	Purpose of journey i.e. private or official	Meter reading before journey	Meter reading after journey	Milleag e/ Kilometer covered	Signature of the officer	Remarks shown in 1. Petrol Issued 2. Carse nt for servicing etc. 3. Any other events.
1	2	3	4	5	6	7	8	9	10

Note:The Movement Register would be bound and its pages numbered.

- PART-I Specifications-Details should be copied from the registration book of the vehicle.
- PART-II Transfers-Entries should be made under this part when a particular vehicle is transferred permanently or temporarily to any other Department or Office and also from one officer-in-charge to another.
- PART-III Summary of Repairs-The details of periodical repairs as well as other repairs including normal servicing and recharging of battery are entered under this part.
- PART-IV Petrol Account and Record of Mileage-Petrol and Average account of kilometers/mile per liter on the last day of each month are recorded under part-IV.
- PART-V Record of tyres and tubes and other consumable stores (apart from petrol) connected with the car e.g. dusters, chamois leather, etc. are entered in this part.
- PART-VI Schedule of vehicle tools and equipment

14.3 Requisition / Duty Slip
 REQUISITION SLIP FOR STAFF CAR
 PART - I

A staff car is required for on From
 to for going to in connection with official/private business.

Signature of the Requisitioning (Officer)
 Officer-in-Charge (Transport)

PART II ---- To be used in Transport Section Government Transport Duty Slip
 Staff Car No.....with Mr.Driver, is directed to report for duty to
aton for.....

Signature of Officer-in-Charge

PART III ---- To be completed by the requisitioning Officer
 Released at placetime on Actual kilometer reading at
 the time of release.

Signature of the Requisitioning Officer

EDEMAND OF STAFF CAR FROM CENTRAL POOL

- (a) Serial Number.....
 - (b) Date of Registration.....
 - (c) Designation of Officer and name of the office requiring the Pool Car.....
 - (d) Date and Time at which required.....
 - (e) Period for which required.....
 - (f) Purpose for which required.....
 - (g) Signature of the official registering the demand.....
 - (h) Registration number of Pool Car Provided.....
- Signature of driver detailed on duty

14.4 Misc Rules

14.4.1 Details of Journey to be given

14.4.1.1 The details (specific places from which and to which journey is performed) and purpose (whether official or otherwise) of each journey shall be stated in the Movement Register maintained for the purpose.

14.4.1.2 For cars detailed on official duty beyond municipal limits and details of point to point duties shall be recorded.

14.4.2 Entries in Movement Register to be Signed: The Movement Register shall be personally signed by the officer using the staff car except that where the Private Secretary attached to the Officer is in Grade 16 or above, he may sign the Movement Register on behalf of the officer.

14.4.3 Checking of the Movement Register

The officer-in-charge shall ensure that the staff car in his charge is not misused or neglected by the driver and that the petrol of the staff car is not wasted. He shall scrutinize the Movement Register at least once a fortnight to see that all journeys made were properly authorized and that avoidable journeys were not made by the staff car. The officer-in-charge shall also record a certificate of checking in the Movement Register in the following form under his full signatures:-

"I have examined all the entries since this register was last checked and have no observations to make except the following:-

- 1.
- 2.

Signature
 Designation of the Officer
 Date

14.4.4 Definitions

- (a) "Officer-in-Charge" means an officer nominated by a Department to be responsible for the proper maintenance and utilization of the vehicles.
- (b) "Official Duty" or "Official Business" means a journey performed in the public interest from office or residence to a place where the presence of the employee is required for official work and back.
- (c) "Pool Car" means a staff car maintained by a Department in the Central Pool.
- (d) "Operational Vehicle" means a motor vehicle used by the staff of a technical department for operational duties.
- (e) "Staff Car" means motor vehicle of any type maintained for use in connection with official business.

14.4.5 Administrative Arrangements

14.4.5.1 Each office having a staff car shall detail an officer to be called 'officer-in-charge' who shall be responsible for the proper utilization and upkeep of the car and the maintenance of records of the staff car.

14.4.5.2 Each staff car shall immediately after its purchase, be registered by the designation of the Officer-in-Charge of the office for which it has been purchased and it shall not be required to be insured.

14.4.5.3 A trained licensed driver shall be engaged for the staff car and garage accommodation shall be arranged.

14.4.5.4 Officer-in-Charge of the Department may allow an officer to use the staff car for private purposes in exceptional circumstances on payment as per prescribed rates and the overtime allowance of the Driver, if any.

14.4.5.5 The use of staff cars may be permitted to cashiers for journeys from office to bank or treasury and back whenever they are required to handle Government money.

14.4.5.6 The use of staff car shall not be allowed to an officer who is in receipt of conveyance allowance under Supplementary Rule 25.

14.4.5.7 Entitled Officers who forego the car maintenance allowance shall be permitted to free use of staff car for official and private purpose subject to the following conditions:-

- (a) Only one staff car shall be used both for official as well as private use.
 - (b) Such staff car shall not be used during earned leave, leave preparatory to retirement, or any other kind of leave except casual leave and medical leave up to one month.
- 14.4.6 Details of Journey to be given
- 14.4.6.1 The details (specific places from which and to which journey is performed) and purpose (whether official or otherwise) of each journey shall be stated in the Movement Register maintained for the purpose.
- 14.4.6.2 For cars detailed on official duty beyond municipal limits details of point to point duties shall be recorded.
- 14.4.7 Entries in Movement Register to be Signed: The Movement Register shall be personally signed by the officer using the staff car except that where the Private Secretary attached to the Officer is in Grade 16 or above, he may sign the Movement Register on behalf of the officer.
- 14.4.8 Unclaimed Entry in Movement Register: An unsigned entry in the Movement Register shall be treated as private journey and shall be chargeable as per prescribed rates.
- 14.4.9 Staff Car Driver: Staff Cars shall be driven by the authorized official drivers who will always be in the livery officially issued to them. However, entitled officers possessing a driving license may drive the staff cars allotted to them in the absence of authorized staff car drivers.
- 14.4.10 Overtime Allowance to Drivers: The staff car drivers shall, for duty performed beyond office hours be entitled to an overtime allowance at such rate as may be allowed by the Government from time to time.
- 14.4.11 Areas within which Staff Cars are to be used: The staff cars shall be used for duty within the Municipal and Cantonment areas of the city where they are maintained and shall not be used for long distance tours save in exceptional circumstances and in the case of journeys made by the State Guests or the Members of Foreign Delegations visiting Pakistan provided that:-
- (a) A minister, minister of state, advisor and any other dignitary or office holder may use the staff car beyond the municipal limits.
 - (b) A secretary/additional secretary or other competent authority may permit the official use of staff car beyond municipal limits for reasons to be recorded in writing.
 - (c) The private use of staff car beyond municipal limits by government officials, including the entitled officers, may be permitted only on payment.
- 14.4.12 Instructions for Staff Car Drivers: The driver of each staff car shall observe the following instructions namely:-
- 14.4.12.1 He shall be responsible for:-
- (a) The proper upkeep and cleanliness of the staff car
 - (b) Petrol consumption
 - (c) Careful driving
 - (d) Taking precautions against accidents
 - (e) Accession for servicing
 - (f) Repairs
 - (g) Avoidable damage to the staff car; and
 - (h) Ensuring the road worthiness of the vehicle before proceeding on duty and repairing or getting repaired any fault or mechanical defect.
 - (i) Prescribed speed limit should strictly be observed.
- 14.4.12.2 He shall always be in possession of his valid driving license, registration papers, tax token and a copy of the Highway Code in his staff car.
- 14.4.12.3 He will not smoke while driving.
- 14.4.12.4 He will ensure that the staff car is not loaded beyond its prescribed capacity.
- 14.4.12.5 He will get himself medically checked up for general fitness, eye sight and night and colour blindness, once every six months.
- 14.4.12.6 He shall get entries recorded in the Movement Register before the officer or other authorized person leaves the staff car.
- 14.4.12.7 He shall strictly observe driving and traffic regulations and speed limits laid down for different areas.
- 14.4.12.8 He shall not leave the staff car unattended or park it in a manner which violates traffic rules in force.
- 14.4.12.9 Any fault in a vehicle discovered by the driver while on duty shall be reported immediately to the officer-in-charge.
- 14.4.12.10 If any officer refuses to cooperate in regard to the observance of these rules the staff car driver shall not argue with him but carry out the orders of the officer and report the details of incident to the officer-in-charge.
- 14.4.13 Registration Number etc. to be communicated: Wherever a new staff car is purchased, its registration number together with the registration number of the car going to be replaced shall be communicated to the Accounts Officer concerned, who shall admit expenditure of such staff car accordingly.



General Provident Fund

General Provident Fund

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15 GENERAL PROVIDENT FUND

The fund was established under the Provident Funds Act, 1925 as amended from time to time. Originally subscription to the General Provident Fund was optional, but from 1st September, 1953 it has been made compulsory. All Government Servants including re-employed personnel required to subscribe to the General Provident Fund. As soon as a subscriber joins the Fund he should send to the Accounts Officer a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the event of his death before that amount has become payable or having become payable has not been paid. The nomination can be in favour of any person, but if a subscriber has a family (wife or wives, legitimate children, widow or widows and children of a deceased son and husband in the case of a female employee) he cannot nominate any person other than the members of his family. A bachelor, having given nomination in favour of any person has to revise it as soon as he gets married.

A copy of the nomination paper may be kept in the service books of the subscribers drawing pay in Basic Pay Scale 15 and below and in the case of those drawing pay in the Basic Pay Scale 16 and above, in their personal file.

- 15.1 Monthly Subscription and Refund of Withdrawal: The subscription to the General Provident Fund is made by deduction from the monthly pay bills. If a Government Servant is on Foreign Service, he can pay his subscription in cash in a branch of SBP or a designated branch of NBP and forward the treasury chalan to the respective Accounts Officer. The subscription can be suspended during leave and suspension. From 01.07.1987 there is a uniform rate of subscription for every employee based on the mean of his Basic Pay Scale. If the subscription is deposited (in bank) before the 5th day of a month then the same shall be posted in that very month and if it is deposited on or after the 5th day of that month then it will be posted in the next succeeding month.

15.2 Interest of GPF Balances

- 15.2.1 The Government pays to the credit of the account of a subscriber interest at such rate as is determined for each year. The interest is calculated on the amount at the credit of a subscriber on the last day of the preceding year, less any sums withdrawn during the current year interest for 12 months and on all sums credited to the subscriber's account after the last day of the preceding year interest from the date of deposit up to the end of current year. The amount of interest is rounded to the nearest rupee. In addition a benefit of 30% over and above the normal interest for the year payable to the subscriber was allowed during the period from 1st July, 1986 to 30th June, 2000.



RATE OF PROFIT AND BONUS ON GPF ACCOUNTS

Year	ROI % *	Year	ROI % *	W Bonus
53-64	04.000	86-87	14.660	19.058
64-65	05.000	87-88	14.000	18.200
65-66	05.250	88-89	14.840	19.292
66-68	06.000	89-90	15.930	20.709
68-71	06.250	90-91	15.930	20.709
71-72	06.500	91-92	15.930	20.709
72-73	07.250	92-93	15.930	20.709
73-74	08.250	93-94	15.540	20.202
74-75	10.250	94-95	15.440	20.072
75-76	10.500	95-96	15.490	20.137
76-77	10.750	96-97	16.760	21.788
77-78	11.750	97-98	17.510	22.763
78-79	12.000	98-99	17.350	22.555
79-80	12.500	99-00	16.110	20.943
80-81	13.000	00-01	15.000	-
81-82	13.000	01-02	15.000	
82-83	13.200	02-03	14.500	
83-84	14.000	03-04	13.500	
84-85	14.600	04-05	12.000	
85-86	14.720	05-06	10.500	
		06-07	11.000	
		07-08	12.50	

*ROI- Rate of interest

- 15.2.2 While making the final payment in respect of G.P.Fund, the interest will be paid up to the end of the month preceding that in which payment is made. In the case where the Accounts Officer has intimated to the subscriber a date on which he is prepared to make payment in cash, interest would be payable only up to the end of the month preceding the date so intimated. If the subscriber claiming the payment does not send an application in that behalf within six (6) months of the date on which the amount standing in the credit with the subscriber become payable, interest would be payable up to the end of six months after the month in which the amount became payable. In case of delayed payment of G.P.Fund and residual balance thereof, the payment of interest may be made up to the end of the month preceding that in which the payment of residual balance (s) is/are made.
- 15.2.3 If a subscriber requests the Accounts Officer in writing that interest may not be calculated on his accumulation it will be done accordingly, but if he subsequently asks for interest, it will be credited from the first day of the financial year in which he asks for it.
- 15.2.4 No interest shall be allowed on the amount recovered on account of the G.P.Fund subscription in excess of the amount due.
- 15.3 Transfer of GPF Balances: On transfer from one Accounts Office circle to the other the GPF balance is to be transferred from the previous to current Accounts Office as per following procedure:
- The subscriber submits an application requesting therein to transfer his GPF balance. The application is addressed to the previous Accounts Office and is forwarded by the current Accounts Office verifying the GPF account number which is being maintained by that office.
 - In the application the subscriber must mention his GPF account number of both the Accounts Offices.
 - Period of posting should also be mentioned in the application so that G.P.Fund balance without any missing credit, may be transferred.
 - The (previous Accounts Office), after receipt of letter from the present Accounts Office will transfer the GPF balance, through Credit or Transfer Memos, as the case may be.
 - On receipt of balance, the present Account Office would enter the balance in the GPF account of the

subscriber. In case of computerized salary the balance so transferred is also required to be added in the salary slip through submitting a computer change statement.

Note: Automatic transfer of GPF balance, along with salary details, through SAP system on transfer “in” and “out”, of the employee (subscriber) is under consideration.

15.4 Advances from the GPF Balances: There are two main categories of G.P.Fund Advances i.e. Refundable and Non-Refundable Advances. No recovery of Non-Refundable Advance is made and the amount advanced is treated as part of final payment of the amount standing to the credit of the subscriber when the final payment becomes due. An advance drawn from G.P.Fund account on refundable basis, may be allowed to be converted into a non-refundable advance.

15.5 Refundable Advances

A temporary advance may be granted to a subscriber from the amount standing at his credit in his General Provident Fund Account subject to the following conditions:-

- (a) To pay expenses incurred in connection with the prolonged illness of the applicant, the applicant's spouse or any person actually dependent upon him.
- (b) To pay for the overseas passage for reasons of health or education of the applicant or any person actually dependent upon him.
- (c) To pay obligatory expenses on a scale appropriate to the applicant's status in connection with funerals or ceremonies which by his religion it is incumbent upon him to perform or in connection with his marriage or the marriage of any member of his family or a female relative actually dependent upon him;
- (d) The amount should not exceed three months pay or half the amount at the credit of the subscriber in the fund, whichever is less; and
- (e) To purchase motor car/motor cycle/bicycle by a subscriber, whose deposits carry no interest and who does not take any advance from the Government for the purpose.
- (f) In Punjab Government the GPF subscribers are allowed to draw 12 months pay or 50% balance whichever is less as Car Advance and four (4) months pay as Motor Cycle Advance. The recovery would be effected at rate of 7% of the subscriber's pay
- (g) A second advance may be allowed but in rare and exceptional cases and subject to the following conditions:
 - 1) A second advance shall be sanctioned by the authority next above the sanctioning authority.
 - 2) The outstanding balance of first advance with interest, if any, shall be recovered from the amount of the second advance being sanctioned so that only one advance remains outstanding at one time.
 - 3) The advance is recoverable in such installments as a sanctioning authority may direct, but such number should not be less than 12 and more than 48. The recovery will commence from the pay of the month in which the advance is drawn. A competent authority may order the postponement of recovery of advance, if so requested by the subscriber. After the principal has been repaid the interest will be recovered.
- (h) An advance for the construction of a house for occupation by the subscriber himself or for the purpose of completely reconstructing or for extending / renovating a house owned by him or by his wife and children or by any of them may be granted subject to the following conditions:
 - i) Advance should be nearly as possible to the terms and conditions laid down for House Building Advances.
 - ii) Advance should not exceed 36 months pay (24 months pay in case of Province of Punjab) of the subscriber or 80% of the amount at the credit of the subscriber in the Fund, whichever is less;
 - iii) Land and house constructed thereon is mortgaged to the President within three months of the drawal of advance;
 - iv) Recovery to be made, at the rate of 7% of the subscriber's pay. If the amount of advance does not exceed 18 months pay of subscriber, recovery is made at rate of 5% pay (in case of Province Punjab recovery is made at rate of 7% of the pay).
 - v) The advance from the GPF account of a Government Servant granted for the construction of a house, will not be taken into account for the purpose of calculating the total house building advance to which a Government Servant is entitled.

15.6 Non-Refundable Advances

- 15.6.1 The G.P.Fund subscribers who have attained the age of 50 years have been allowed to draw 100% balance at their credit on the date of application for grant of advance and no reasons are required to be given for the advance in accordance with Regulation Wing O.M No. F1(5) R-7/87 dated 22.03.2001.
- 15.6.2 A non-refundable advance up to 80% of the G.P.Fund balance or 36 month's pay (24 months pay in respect of GPF subscribers of Punjab Govt.) applied for after the subscriber had attained the age of 45 years shall be admissible for the purposes and subject to the conditions mentioned hereunder:-
- (a) Construction of a house (anywhere in Pakistan) on land owned by him or by his wife or children or by any of them;
 - (b) Completely re-constructing or for extending or renovating a house already owned by the Government Servant concerned or by his wife and children or any of them;
 - (c) Purchase of agricultural land;
 - (d) Purchase of a house for his residence; and
 - (e) Repayment of loan taken from a financial institution.
- 15.7 Final Payments on Quitting Service: When a subscriber proceeds on L.P.R or finally quits the service, the amount standing at his credit in the Fund is payable to him. In case a subscriber does not proceed on LPR he can draw the final payment of G.P.Fund during the period of 12 months preceding the date of retirement on attaining the age of superannuation. Following documents are required to be submitted to the Accounts Office (AG/DAO) for issuance of GPF final payment authority:
- (a) GPF-10 form, duly filled in and signed by the subscriber and competent authority.
 - (b) Copy of retirement / termination / dismissal order.
 - (c) Forwarding letter of the office.
 - (d) Copy of computerized salary slip (if the pay is computerized).
 - (e) No Inquiry / No Demand Certificate.

A sample General Ledger card showing the General Provident Fund calculations are given at ANNEX-XI



Pension Rules

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16. PENSION RULES

(CSR, DDO Hand Book, Pension Compendium, Notification, Circular issued by the FD)

The word 'Pension' means an allowance for retired servants. In official terminology, Pension is a periodical payment made by Government on consideration of past services rendered by a Government Servant.

General

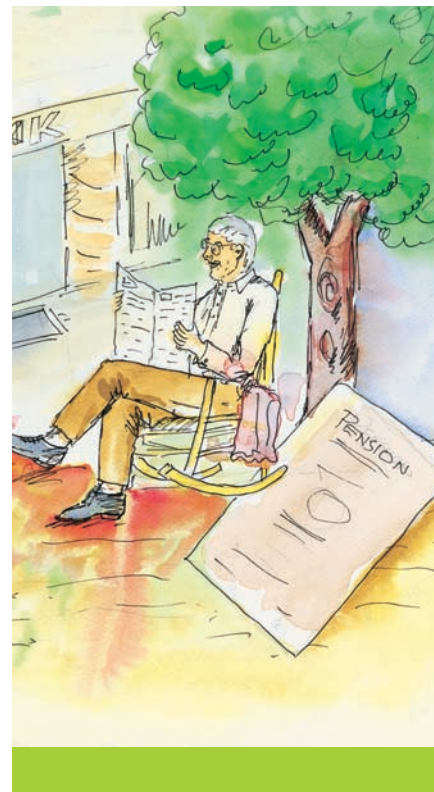
- The appointing authority of the Civil Servant is the pension sanctioning authority.
- In case of death, salary is admissible for the day of death and pension becomes due from the following day.
- If the suspension is followed by reinstatement but period is not decided, it will be treated as spent on duty.
- 2 percent additional benefit (up to 30th November 2001), of gross pension, was also admissible for each extra year of qualifying service put in after 30 years service subject to maximum of 10% of gross pension.
- When a Government Servant is required to retire on attaining a specific age, the day on which he attains that age is reckoned as a non-working day and Government Servant must retire with effect from and including that day.
- No pension is admissible to a Civil Servant who is dismissed or removed from service for reasons of discipline, but Government may sanction compensatory allowance to such a Civil Servant, not exceeding 2/3 of the pension or gratuity which would have been admissible to him had he been invalidated from service on the date of such dismissal or removal.
- Further good conduct after retirement is an implied condition for grant of pension. (Art 351-CSRs)
- If a Government Servant died before signing pension papers / completion of pension payment case, his pension case would be processed as per live cases i.e. commutation (35% of gross pension & 65% net pension) and family pension will be converted on the next day of death.

Calculation of Pension

Gross Pension = Emoluments X Scale of Pension, as per following table:

SCALE OF PENSION

Completed year qualifying service	Scale of pension expressed as fraction of average emoluments
10	70/300
11	77/300
12	84/300
13	91/300
14	98/300
15	105/300
16	112/300



(Art.14)

17	119/300
18	126/300
19	133/300
20	140/300
21	147/300
22	154/300
23	161/300
24	168/300
25	175/300
26	182/300
27	189/300
28	196/300
29	203/300
30	210/300

Commutation

A pensioner can opt to commute his pension up to:

- o 50 percent (%) of his total gross pension up to 30th November 2001
- o 40 percent for the period 1st December 2001 to 30th June 2005
- o 35 percent from 1st July 2005

Calculation of amount of commutation

Commutation= Amount of Gross Pension (Max. 35%) X 12 X Rate of Commutation

Note: The commutation is not subject to any medical certificate if it is asked within one year from the date of retirement. If commutation is applied after one year of retirement it becomes subject to medical certificate. A Civil Servant who is retired on medical grounds is also entitled to commutation subject to production of medical certificate even if it is asked for within one year from the date of retirement.

REVISED COMMUTATION TABLE WEF 01-12-2001

Age Next birthday	No. of years purchased	Age Next birthday	No. of years purchased	Age Next birthday	No. of Years purchased
20	40.5043	41	24.6406	62	11.3684
21	39.7341	42	23.9126	63	10.8872
22	38.9653	43	23.1840	64	10.4191
23	38.1974	44	22.4713	65	9.9639
24	37.4307	45	21.7592	66	9.5214
25	36.6651	46	21.0538	67	9.0914
26	35.9006	47	20.3555	68	8.6742
27	35.1372	48	19.6653	69	8.2697
28	34.3750	49	18.9841	70	7.8778
29	33.6143	50	18.3129	71	7.4983
30	32.8071	51	17.6526	72	7.1314
31	32.0974	52	17.0050	73	6.7766
32	31.3412	53	16.3710	74	6.4342
33	30.5869	54	15.7517	75	6.1039
34	29.8343	55	15.1478	76	5.7858
35	29.0841	56	14.5602	77	5.4797
36	28.3362	57	13.9888	78	5.1854
37	27.5908	58	13.4340	79	4.9030
38	26.8482	59	12.8953	80	4.6321
39	26.1009	60	12.3719		
40	25.3728	61	11.8632		

Calculation of Pension

Emoluments		Qualifying Services			
Basic Pay (BS-20)	41,465	Description	Day	Month	Year
Usual Increment*	1,510	DO Retirement	20	07	2008
Qualification Pay	1,200	DO Appointment	01	11	1974
Senior Post Allowance	1,100	Total Service	19	08	33
Total Emoluments	45,275	EOI	20	10	02
		Net Q. Service	29	09	30
*On having six months qualifying service in the year (inceregment) of retirement					Say 31 years
Communication Rate		Age on Next Birthday			
Rate of commutation as per table at age of 57 years		Description	Day	Month	Year
13.9888		DO Retirement	20	07	2008
		DO Appointment	22	03	1952
		Total Service	28	03	56
i.e. the pensioner will get against one rupee		Scale 210/300			Say 57 years
Rs. 167.8656=[13.9888*12]					
(I) Gross Pension	45,275x210/300	=			31,692.50
(II) Commutation	=**11092.38x13.9888x12	=			1,862,029
(III) Net Pension	=(31692.50)x(65/100)	=			20,600
(IV) Spl Additional Pension in lieu of Ord All		=			3,000
Inservice death case (all calculation upto Gross Pension would same)					
Gratuity	(31692.5/4)*13.9888*12				1,330,020
Net Family	(31692.5)*50/100				15,846
Net Family Pension in case of Federal employee (3/4)					23,769
After retiremetnt death					
Net Family Pension	20600*50/100	i.e 50% of net pension			10,300

- Note: - 10% and 15% increases on pension (carry home), excluding Special Addl. Pension (Orderly Allowance) are also admissible.
- Spl Additional Pension is not abmissible to the family of the employee / pensioner
- | | | |
|-----|-------------------------------|-------------------|
| BPS | Senior Post All (01.07.2005) | Orderly Allowance |
| 20 | 1100 | |
| 21 | 1200 | |
| 22 | 1600 | 3000 |

16.1 Basic Conditions of service for grant of pension

16.1.1 First: - The service must be under Government. (Art-263 C.S.Rs).

16.1.2 *Second: - The employment must be substantive and permanent. (Art-361 C.S.Rs.)

*The continuous temporary and officiating service followed by confirmation or the regular temporary service without interruptions shall also count for gratuity/pension.

16.1.3 Third: - The service must be paid by Government. (Art-361 C.S.Rs.)

(Foreign Service also counts for pension subject to payment of contribution towards the cost of pension to general revenues.) [FR-115 (a) & 117(a)]

16.2 Minimum Service for grant of Gratuity and Pension

16.2.1 In the following cases, on completion of 5 years service, and less than 10 years, only gratuity is allowed:

- | Description | Amount of Gratuity (For each completed year of service) |
|---|---|
| a) Death while in service..... | One & half months emoluments |
| b) Invalidation..... | - do - |
| c) Discharged from service due: | |
| • to abolition of post. | One month's emoluments |
| • Retired on attaining age of superannuation (60 years) | - do - |

- 16.2.2 A Civil Servant can seek voluntary retirement on completion of at least 25 years of service. In above cases, pension /family pension is admissible subject to completing at least 10 years of service.
- 16.3 Classification of Pension
- 16.3.1 Superannuation Pension: It is admissible to a Civil Servant who retires on attaining the age of superannuation (60 years).
- 16.3.2 Retiring Pension
It is admissible to a Government Servant who seeks retirement after completing 25 or more years of qualifying service. However if due to late joining of service, the age of superannuation (60 years) is reached, the condition of completion of 25 years qualifying service will not apply and the Government Servant will retire without any formal permission or orders.
- 16.3.3 Invalid Pension: It is admissible to a Civil Servant who is declared permanently in-capacitated or invalid for further service by a competent medical authority. The minimum qualifying service shall be 10 years for invalid pension. It is allowed from the date of invalidation and if, the Civil Servant is on regular long leave, the pension will be allowed from the date after expiry of such leave. (441 CSR).
- 16.3.4 Compensation Pension: It is admissible only to permanent Civil Servant when the discharge/ retirement is owing to the abolition of the permanent post, and he/she is not appointed to another post, (the conditions of which are deemed by authority competent to discharge him to be at least equal to those of his/her own), has the option of taking compensation pension or to accept another appointment even on lower pay if offered and continuing to count his/her previous service for pension. (426 CSR).
- 16.3.5 Extra-ordinary Pension: This is sanctioned by the Ministry of Finance as an additional pension to a Government Servant who receives injury which disables him/her for further service or is killed and such injury or death is caused in due performance of, or in consequence of his official duty or position. Government has discretionary powers in granting extra-ordinary pension or gratuity in other cases (e.g. National Heroes) in terms of para 746 D of Compendium of Pension Rules.
- 16.3.6 Family Pension: In the event of the death of a Civil Servant, whether before or after retirement, his family shall be entitled to receive such pension or gratuity, or both, as may be prescribed. (Section 19 Civil Servant Act 1973).
- 16.3.6.1 Nomination: As soon as a Civil Servant completes 5 years of service, he/she shall furnish a nomination conferring on one or more persons of his/her family, the right to receive any gratuity under the rules, clearly specifying the amount of share payable to each nominee (Art 371-A C.S.R). The nomination shall be countersigned by the head of office indicating the date of its receipt and shall be kept in safe custody. In case of staff in BPS 1-15 a copy of nomination shall be pasted in the Service Book and in case of officers of BPS-16 and above, after countersignature, be forwarded to the respective Audit/Accounts Office for safe custody.
- 16.3.6.2 Family: In case of a married Government Servant, only wife/children are included in the family and they are only legal nominees for Pension/Gratuity irrespective of the fact that nomination is in their names or not. However a female Government Servant can exclude her husband from her family for this purpose.
- (a) If the Government Servant had more than one wife and the number of his wives and children does not exceed 4, the pension shall be divided equally amongst the surviving widows, for life, and children. If the number of surviving widows and children is more than 4, the pension shall be divided in the following manner viz., each widow shall get 1/4 of the pension and balance, if any, shall be divided equally amongst the surviving children (below 21 years of age).
 - (b) Failing a widow or husband, as the case may be, to the eldest surviving son below the age of 21 years.
 - (c) Failing (a) and (b) to the eldest surviving unmarried daughter (Family Pension is admissible for life to disabled child or unmarried daughter of deceased Government Servant / Pensioner)
 - (d) Failing (a) to (c), to the eldest widowed daughter for 10 years or unexpired portion of 10 years.
 - (e) Failing (a) to (d) to the eldest widow of the deceased son for ten years or unexpired portion of ten years.
 - (f) Failing (a) to (e):
 - i) To the father (for life).
 - ii) Failing the father to the mother (for life).
 - iii) Failing (i) to (ii) to the eldest surviving brother below 21 years.
 - iv) Failing (i) to (iii) to the eldest surviving unmarried sister below 21 years, if the eldest sister marries or dies, then the eldest below 21 years.
 - v) Failing (i) to (iv) to the eldest surviving widowed sister for 10 years or unexpired portion of 10 years.
- 16.3.6.3 Amounts of Family Pension
- (a) In case of death of a Government Servant before retirement, having at least 10 years qualifying service, his family is entitled to gratuity equal to 1/4th of the gross pension as per commutation table and family pension equal to 1/2 of gross pension.

- (b) In case of death after retirement, family of the deceased pensioner is entitled to receive 50% of the net pension (last drawn).
- 16.3.7 Compulsory Retirement: Due to disciplinary measures, major penalty of compulsory retirement may be imposed by the authority. The Government may retire a Government Servant having 20 years qualifying service in terms Section-13 of Civil Servant Act-1973 as amended vide Civil Servant (Amendment) Ordinance, 2001 dated 4th August, 2001.
(The Govt. of Punjab letter # SR-111-4-14/2002 dated 24th June, 2002)
- 16.4 Qualifying and Non-Qualifying Periods of Service
- 16.4.1 Periods of Qualifying Service: Beside duty period, following periods are also taken as service qualifying for pension.
- (a) Probation period followed by confirmation
 - (b) Suspension period followed by re-instatement
 - (c) All types of leave other than Extraordinary Leave
 - (d) Foreign Service subject to recovery of pension contribution
 - (e) Period condoned by the competent authority.
 - (f) Joining time
 - (g) Half period of apprenticeship.
 - (h) Any other period decided as qualifying period for pension by the competent authority or a Court.
- 16.4.2 Periods of Non-Qualifying Service
- (a) Period of previous service after resignation/removal/dismissal from service
 - (b) Un-authorized absences and over-stayals of leave and joining time reduce the period of qualifying service
 - (c) Extraordinary leave
 - (d) Service period after attaining the age of superannuation
 - (e) Period of training before joining the service
 - (f) Half period of apprenticeship
 - (g) Period of suspension followed by compulsory retirement.
- 16.4.3 Condonation of Deficiency in service: Deficiency in qualifying service upto six months is condoned automatically in terms of CSR-423. A deficiency exceeding six months but less than a year, approve of the competent authority is required to condone the deficiency.
- 16.5 Emoluments Reckonable for Pension: The emoluments reckonable for pension include the following:-
- (a) Basic pay of the scale.
 - (b) Personal pay.
 - (c) Qualification pay.
 - (d) Indexed pay
 - (e) Technical pay
 - (f) Special pay.* (Special pay of current drawn during the 12 previous months will be averaged out and counted towards emoluments).
(Auditor General Office letter # 391/Reg.II/Pen/1-94/C, dated 9th September, 1996 & FD Government of Punjab FD letter SR.III.4.58/86 dated 12th December, 1998)
 - (g) Senior Post Allowance
 - (h) Any other addition to pay which may be classed as emoluments for pension by the President
Note: From 1.7.1986. The average of last 12 months or last pay drawn on retirement whichever is beneficial. No. Option will, however, be available to persons entering service on or after 1.7.1986 and in their case pension shall be calculated at the prescribed rate on last pay/emoluments drawn.
- 16.6 Pension Papers-checklist
- 16.6.1 Live Cases
- (a) Covering / forwarding letter.
 - (b) Service Book (in case of non-gazetted employees) / service statements in case of gazetted employees.
 - (c) Retirement Order / Pension sanction order.
 - (d) Last Payment Certificate.
 - (e) Copy of National Identity Card.
 - (f) Form CSR 25 Pension Papers (in duplicate).
 - (g) List of Family Members.
 - (h) Last computerized salary slip (in case of computerization of pay roll).
 - (i) Descriptive Roll.
 - (j) 3 Photographs duly attested

- (k) Specimen signatures / thumb impression.
- (l) No Demand Certificate (Departmental)
- (m) No Demand Certificate (Building Department/Estate Office)
- (n) Income Tax clearance certificate, where applicable.
- (o) Invalid certificate by the appropriate Medical Board in case of Invalid Pension.
(Major part of forms / certificates etc. are included in the Forms of pension papers)

16.6.2 Family Pension (In-service death case) (In addition to above documents)

- (a) Death Certificate
- (b) Affidavit of widow regarding Non-Marriage / Non-separation
- (c) National Identity Card of widow instead of deceased Government Servant

16.7 Pension Contribution and Share

The pension contribution deposit record for the period of Foreign Service if any, should be produced along with the pension case to claim the service benefit of such period, as detailed in under topic of foreign service. If the retired employee has served under more than one Government then his pension/commutation would be allocated / debited to the concerned Governments proportionately as per qualifying service period.

16.8 Assistance package for families of government employees (Federal Govt.) who die in service
(Establishment Div. OM No./7/40/2005-E.2 ISD dated June 13, 2006.)

Item	In Service Deaths	Security Related Deaths																						
Lump Sum	<table border="1"> <tr> <th>BS</th> <th>Amount</th> </tr> <tr> <td>1-4</td> <td>Rs.200,000</td> </tr> <tr> <td>5-10</td> <td>Rs.320,000</td> </tr> <tr> <td>11-15</td> <td>Rs.400,000</td> </tr> <tr> <td>16-17</td> <td>Rs.500,000</td> </tr> <tr> <td>18-19</td> <td>Rs.800,000</td> </tr> <tr> <td>20 & above</td> <td>Rs.1,000,000</td> </tr> </table>	BS	Amount	1-4	Rs.200,000	5-10	Rs.320,000	11-15	Rs.400,000	16-17	Rs.500,000	18-19	Rs.800,000	20 & above	Rs.1,000,000	<table border="1"> <tr> <th>BS</th> <th>Amount</th> </tr> <tr> <td>1-15</td> <td>Rs. 500,000</td> </tr> <tr> <td>16-19</td> <td>Rs. 1,000,000</td> </tr> <tr> <td>20 & Above</td> <td>Rs. 1,500,000</td> </tr> </table>	BS	Amount	1-15	Rs. 500,000	16-19	Rs. 1,000,000	20 & Above	Rs. 1,500,000
BS	Amount																							
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BS	Amount																							
1-15	Rs. 500,000																							
16-19	Rs. 1,000,000																							
20 & Above	Rs. 1,500,000																							
Pension	<ul style="list-style-type: none"> o 75% pension to the spouse or eldest son till the youngest child attains the age of 18 years. o Normal pension to the spouse after that for life. 	<ul style="list-style-type: none"> o Full pension to the spouse or eldest son till the youngest child attains the age of 18 years. o Normal pension to the spouse after that for life. 																						
Accommodation	Retention of Government house or payment of rent for hired house for 05 year or till the age of superannuation, which ever is earlier but for a minimum period of 03 years.	Retention of Government house or payment of rent for hired house till superannuation or for 05 year which ever is later.																						
Employment	Employment for posts in BS-01 to BS-15 on two years contract without advertisement.	Employment for posts in BS-01 to BS-15 on two years contract without advertisement.																						
Education	Free education to one child up to the age of 18 years.	Free education to all the children up to the age of 18 years.																						
Health	Free Health facilities to widow for life and for and to children upto age of 18 years in Government Hospitals.	Free Health facilities to widow for life and for children upto age of 18 years in Government Hospitals.																						
Plot of Land	<ul style="list-style-type: none"> o Allotment of a plot as per FGEHF policy against 2% quota fixed for deceased employees. o The widow would also be eligible to be considered for allotment of plot as per FGEHF policy applicable to serving Federal Government employees. However, allotment of plot against one category would render her ineligible for consideration in second category. 	<ul style="list-style-type: none"> o Allotment of a plot as per FGEHF policy against 2% quota fixed for deceased employees. o The widow would also be eligible to be considered for allotment of plot as per FGEHF policy applicable to serving Federal Government employees. However, allotment of plot against one category would render her ineligible for consideration in second category. 																						
House Building Advance	In case of advance against salaries sanctioned by the AGPR or the Provincial AG office, the unpaid balance to be waived.	In case of advance against salaries sanctioned by the AGPR or the Provincial AG office, the unpaid balance to be waived.																						

Family Package in Province Punjab

Sr #	Description of Package	Reference # (Govt. of Punjab)
1.	A spouse of the deceased Government Servant can retain accommodation for 5 years or till the age of superannuation, whichever is earlier.	In case of Designated house Govt. will arrange alternate accommodation. FD.PR-17-1/99 dated 27th May, 1999.
2.	Employment for posts in BS-01 to BS-05 to one son or daughter or wife, or the deceased Govt. servant. Upper age for 5 years to the son / daughter would also be allowed.	S&GAD letter No. SOR-1 (S&GAD) 9-1/2000 dated 8th September, 2000.
3.	Lump-sum grant is also admissible as financial assistance to the family of a civil servant of Government of Punjab who dies while in service as per above entitlement of families of deceased Federal Government Servant.	FD.SR-1/3-10/2004 dated 10th November, 2004.
4.	Four (4) months pay (pay last drawn plus allowances)	FD.SR-1/3-2/1999 dated 1st July, 2002.



Mode of Payment

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17 MODE OF PAYMENT

(NAM(APPM.4.2,Audit Manual)

Pre Audit System: The Pre-Audit System is general method of payment. The Drawing & Disbursing Officers submit their claims to the concerned Accounts Office for Pre (payment) Audit and authorization of payments.

Special Drawing Accounts (Personal Ledger Accounts): A Special Drawing Account (SDA previously termed as PLA-Personal Ledger Account) is a facility provided to a delegated authority (office) to incur expenditure up to a prescribed limit, without the requirement for certification and authorisation by the DAO/AG/AGPR. It is a separate ledger account maintained by the DAO/Treasury Office, with the spending limit controlled by these offices. (Non-lapsable PLAs have not been converted into SDAs as yet and previous booking procedure i.e total expenditure booking on issuance of authorities has not been changed).

Assignment Account: An assignment account is a separate bank account opened in favor of a delegated authority, into which funds are released for specified purposes. An assignment account may be drawn on by the delegated authority (located in a spending Division or Department) without the requirement for certification and authorization by the DAO/AG/AGPR.

17.1 Pre Audit System- as per NAM / SAP

- 17.1.1 Every claim voucher (bill) must be certified by an officer in the relevant District Account Office/Accountant General Office/Accountant General of Pakistan Revenue Office and who shall be deemed to be the certifying officer. Once certified (pre-audited), the claim voucher (bill) may then be authorized for payment by an officer in the District Account Office/Accountant General Office/ Accountant General of Pakistan Revenue Office and who shall be deemed to be the authorizing officer.
- 17.1.2 The authorizing officer must not authorize a claim unless it has been duly certified and sufficient funds are available in the concerned budget head to make the payment. The authorizing officer must not authorize those claim vouchers which do not relate to his/her district office or, for which a written direction has not been received from the Accountant General. The functions of the certifying officer and the authorising officer can not be performed by the same person unless approved by the Auditor-General.
- 17.1.3 Payment must only be made for those claims that have been duly approved, certified and authorized. All expenditures must be classified in accordance with the Chart of Account, under the appropriate expenditure head. Only Government cheques books should be used when making payments by cheque.
- 17.1.4 Every officer authorized to draw cheques or sign or countersign cheques, must send a specimen of his/her signature to the designated



bank branch through the Accountant General (or his delegated officer) whose specimen signature is already with that bank branch. This officer must countersign the signature of the new officer. When such an officer gives his/her charge to another officer, he/she must likewise send a specimen of the signature of the relieving officer to the bank. When an authorized cheque signatory (DDO) vacates his / her position, the next higher officer immediately advise the designated bank branch and the Accountant General.

17.1.5 Apart from above the bill is punched in the SAP computer system. The detail of work flow is as under:

- (a) On receipt of claim voucher (bill) in the Accounts Office, a Token # is entered on the bill.
- (b) The bill then is transacted to the concerned pre-audit section.
- (c) The KPO / Senior Auditor (level-O) punches the bill in the system and records a document number generated by the system and sends the claim to the AAO (Level-1). The budget is reduced at this initial level and if budget is not available the document can not be generated.
- (d) The AAO can change or revert a document. In case he is satisfied that the pre-audit requirements are fulfilled, he puts his initial and forwards the document to the AO (Level-2).
- (e) The AO finally certifies or rejects the document. He can not make change in the document at this level. He signs the pay order.
- (f) On forwarding the document by the AO the document appears at level three-cheque preparation level.
- (g) On receipt of passed bill statement from the concerned section the document is posted in the cheque section and cheque is drawn. On posting document the accounting entry is completed and expenditure is booked in the accounts.
- (h) A bank advice of the cheques issued is sent to the main designated bank branch (SBP/NBP).

17.2 Manual / Legacy System

17.2.1 The pre-audit pay department is responsible for receiving, and for making payment of the claims of all local Civil Departments. On receipt of a claim it should be sent to the section which audits the payment of similar claims made at treasuries, and the payment should be made after the claim is audited and passed by that section.

17.2.2 Specimen signatures of officers drawing bills (pay or contingent) should be obtained and pasted in the proper pages of the Audit Registers or in a separate guard file and each auditor should, on receipt of a bill, first of all see that the signature on the bill agrees with that recorded in the Audit Register or in the guard file. The specimen should be attested by the full dated signature of the Branch Officer and a rubber stamp should not be used for the purpose.

17.2.3 After the bills have been examined and recorded and the audit enclosures and the amounts passed for payment (in words and figures) written on them by the auditor, they should be laid before the Gazetted Officer in charge with the Audit Registers. The officer, will examine the bill, compare the signature of the drawing officer with his specimen signature in all cases and if satisfied of the correctness of the charges, initial or tick off the entries in the registers and pass the orders for payment. The bills will then return to the Pre-Audit Pay Department.

17.2.4 The passed bill will be transferred to the cheque writer, who will prepare a cheque for the net amount in the special form for pre-audit cheques putting his signature after the word entered. He will note the number of the cheque conspicuously on the bill, enter the amount in the Register of Cheques Drawn and lay the cheque and the bill together before the Gazetted Officer in charge. The officer will tick off the number of the cheque, see that its amount agrees with the amount passed, and then sign the cheque and stamp the bill "Cheque drawn"; the passed bill together with the cheque should then be sent to the Cash Department which will date the cheque at the time of delivery. After delivery the Cash Department will attach the payee's acknowledgement to the bill, stamp it as 'Paid', write the voucher number on the upper right hand corner of the bill and enter the payment in the Central or Provincial Register of Cheques Delivered. The cheque will be paid by the Bank and charged in the relevant Central or Provincial schedule of Accountant General's cheques paid attached to the bank's daily account.

17.2.5 Payment through Bill/Voucher: The same pre-audit procedure as in case of issuance of cheque is followed. Then the bill/voucher after recording payment order therein and embossing seal instead of cheque

is/was delivered to the Drawing Officer/Payee or authorized representative for presentation at Bank for payment after proper identification. The bank shall be responsible for strict adherence to this order and for obtaining upon the bill proper discharge from the payee.

Difference between the Legacy and NAM/SAP Pre-Audit systems

Legacy	NAM / SAP
1. Payment was made by cheque as well as through passed bills.	1. Payment is made by cheque only through computer system -SAP
2. The date of issuance of cheque was written on the cheque at the time of delivery of the cheque to the representative of the office concerned.	2. The date of issuance of cheque is the same date of drawl of cheque by the DAO/AG irrespective of the fact that when cheque would be collected by the client office.
3. The date of receipt of cheque is the date of recording expenditure. In case of handing over passed bills to the offices expenditure is/was booked on drawl of cash.	3. The date of issuance of cheque is the date of recording expenditure accounting entries.
4. The budget availability check was applied manually in the appropriate Registers.	4. The budget check is applied through computer (SAP system). The document can only be punched by KPO if budget is available, provided budget check is operative in SAP system.
5. The vouchers were posted manually after issuance of cheques.	5. All the accounting entries are recorded automatically as soon as KPO punches the document and these entries appear in accounts on posting for payment to draw the cheque.

17.3 Issuance of Cheques in Lieu of Lost and Time Barred Cheques etc.

17.3.1 If a cheque is lost and a new cheque is required to be issued a stop payment notice is a specific direction given by the cheque signatory officer to the bank on which that cheque was drawn requiring it to refuse to pay the cheque if presented. This mechanism may be used to protect the interests of both the Government and the payee; for example, where a cheque is not received by the payee, or lost or stolen. A replacement cheque will only be issued to the concerned payee if the original cheque has been stopped by the cheque signatory officer (by giving stop payment notice to the bank) and the bank's written acknowledgement has been obtained.

17.3.2 If a cheque has not been claimed or has not been presented and paid within the valid period (within 3 months), it is stale and may not be negotiated. A new cheque shall be issued when the stale cheque is returned (deposited) by the payee of the cheque to the concerned DAO/AG/AGPR. The old cheque shall be marked 'cancelled' and a new cheque shall be issued.

Personal Ledger(SDAs) and Assignment Accounts

17.4 Establishment and Working of Assignment & Personal Ledger Accounts (Special Drawing Accounts)

(Para 17.3 of APPM read with CGA's letter # AC-II/6-23/99/Vol-XIV/160, dated 14th July 2007 and # AC-II/1-39/08-Vol-V/632, dated 24th September 2008)

17.4.1 Assignment Accounts

17.4.1.1 An assignment account is a separate bank account opened in favour of a delegated authority, into which funds are released for specified purposes. An assignment account may be drawn on by the delegated

authority (located in a spending Division or Department) without the requirement for certification and authorisation by the DAO/AG/AGPR.

17.4.1.2 Each assignment account is established at designated branches of the NBP in fixed currency. In cases where a project or other activity receives both GoP funding and foreign donor funding, separate Rupee and \$US assignment accounts must be maintained.

17.4.1.3 There are two types of Assignment Accounts:

- (a) Assignment Accounts used by the Self Accounting Entities
- (b) Assignment Accounts that are used by other organizations or for Development Projects

17.4.2 Personal Ledger Accounts (SDAs)

17.4.2.1 A personal ledger account (PLA) is also a facility provided to a delegated authority to incur expenditure up to a prescribed limit, without the requirement for certification and authorisation by the DAO/AG/AGPR. However unlike an assignment account a PLA is not a bank account it is a separate ledger account maintained by the DAO/Treasury Office, with the spending limit controlled by these offices, rather than the NBP. There are two categories of PLA:

- (a) Lapseable PLA
- (b) Non-Lapse able PLA (Funds released in a particular fiscal year under this type can be drawn even in the next fiscal year(s))

Note: The revised procedure as per Special Drawing Accounts has not so far been implemented in case of non-lapsable Personal Ledger Accounts

17.4.2.2 General Policies

- (a) Assignment accounts and PLAs shall only be established with the approval of FD, in consultation with AGPR/AG.
- (b) Because both assignment accounts and personal ledger accounts by-pass a significant number of key controls specified in Chapter 4 of APPM, their establishment and use shall be strictly limited to those situations where prompt payment is a necessary requirement of the entity.
- (c) Where assignment account or PLA expenditure is incurred from the Consolidated / Local Fund, its funding must be included in the Schedule of Authorised Expenditure for a given financial year. Consequently, the balance remaining in each assignment account at the end of each financial year must lapse (i.e. balance of funds not carried forward to the next year)..
- (d) Assignment accounts and PLAs / SDAs must not be used for the collection and recording of receipts.

17.4.3 Establishment of new Assignment Account

17.4.3.1 Upon approval for the establishment of an assignment account, an allocation of funds to the account is made. This allocation will be based on clearance by the FD in consultation with CGA. The allocation shall be communicated to the relevant AG.

17.4.3.2 The Accountant General shall then issue a letter of assignment (form 17A) to the relevant DAO/Treasury Office with an endorsed copy to the branch manager of the State Bank of Pakistan / NBP, within whose area the account is opened. The letter of assignment shall specify the following details of the account to be opened:

Account name

The Bank branch from which it shall operate

Authorised cheque signatory and specimen signature

Drawing limit of the account

Budget head to which the release of funds shall be made

Any other conditions for the operation of that account.

17.4.3.3 Upon receipt of the letter of assignment, the delegated officer in the DAO / Treasury Office shall arrange for the opening of the assignment account at the designated branch of the National Bank of Pakistan, in the name of the authorised cheque signatory. At the same time, this delegated officer shall update the Appropriation Register by the amount of funds released against the assignment account.

17.4.3.4 The authorised cheque signatory for the assignment account shall then be supplied with an official cheque book by the AG / DAO/Treasury Office, for the purpose of official withdrawals from the account.

17.4.3.5 The funds to the Assignment Account and PLA / SDA would be released by the concerned AG.

17.4.4 Establishment of PLA / SDA

17.4.4.1 When approval has been given for the establishment of a PLA / SDA, the AG shall advise the relevant DAO/Treasury to establish the PLA / SDA in its records. This advice will include the following details:

Name of account

Authorised cheque signatory and specimen signature

Drawing limit for the account

Budget head to which the release of funds shall be made

Any other conditions for the use of the account

17.4.4.2 Each personal ledger account / SDA shall then be established as a separate budget head in the Appropriation Register by the relevant DAO / Treasury Office, for the purpose of controlling the balance of each account

17.4.4.3 The DAO / Treasury Office shall then issue an official cheque book to the authorised cheque signatory, from which cheques may then be drawn after release of funds issuance of authority for release of funds.

17.4.5 Processing of payments

17.4.5.1 Cheques shall only be drawn by the authorised cheque signatory where it is required for immediate disbursement or reimbursement of expenditures previously incurred.

17.4.5.2 All cheques drawn from assignment accounts and PLAs / SDAs must be countersigned by a delegated authority in the responsible department.

17.4.5.3 All cheques drawn in respect of PLAs /SDAs must be endorsed by a delegated officer in the DAO / Treasury Office prior to encashment. This delegated officer shall check the following before endorsing payment. Sufficient funds exist within the nominated PLA / SDA, for the payment to be made (as indicated in the budget head in the Appropriation Register)

The cheque has been drawn only by the authorised cheque signatory.

The cheque has been written in proper form, from an official chequebook.

17.4.6 Year-end controls and adjustments

17.4.6.1 No cheques are permitted to be drawn from assignment accounts or PLAs /SDAs (Lapsable) after 30th June, against the Schedule of Authorised Expenditure from the previous financial year.

17.4.6.2 Any amounts left outstanding in the cheque clearing account as at 30th June represent those cheques drawn before the end of the year but not yet cashed at the bank. Sufficient funds shall be retained in the respective assignment account / PLA / SDA to ensure these cheques are cleared.

17.4.7 Closure

17.4.7.1 Assignment accounts and PLAs / SDAs must be promptly closed when the relevant activity for which they were established has been completed or has been otherwise wound up.

17.4.7.2 Any unreported payments by the DDO identified in this reconciliation shall be verified with them, and appropriate adjusting entries made to bring the accounting records up to date, and reconciled to the bank statement.

17.4.8 Reporting: To provide a consolidated summary of assignment account and PLA / SDA balances used in the bank reconciliation described above, each DAO / Treasury Office shall submit details of assignment account and PLA balances to their relevant AG/AGPR at the end of each month.

17.4.9 Budgeting and Reconciliation

17.4.9.1 The drawing authorities shall be responsible for preparation and submission of detail object wise estimates to the MoF / FD for budgeting process.

17.4.9.2 The expenditure will be recorded on daily basis and will be reconciled with the DAO/TO by 7th of each month.

17.4.10 Post Audit: The drawing authorities will submit monthly account of expenditure supported with copies of paid vouchers to the concerned DAO/TO for post audit. The DAO will carry out 100% audit themselves whereas TO will submit these voucher to the AG for requisite Post Audit.

Note: The above mentioned revised procedure will not be applicable to departmentalized Accounting Offices.

17.5 Accounting Policies

17.6 Recording of Expenditure

17.7 Procedure Under NAM

- a) Expenditure in relation to assignment accounts will be recognised in the accounts when cheques of Assignment and SDA (PLA) have been drawn by the cheque signatory in accordance with revised procedure.
- b) Expenditure in relation to PLAs / SDAs will be recognised in the accounts when payment has been endorsed by the respective DAO/Treasury Office maintaining that account, prior to encashment
- c) Expenditure in relation to Assignment Accounts would be recorded in accounts on issuance of cheques by authorities allowed to draw cheques on the assignment accounts. In order to record expenditure upon issu of cheque, the concerned DDO shall ensure that a copy of schedule (containing detail of cheques) is received in the concerned AG / DAO office on daily basis. Following booking will be made by the AG /DAO on receipt of this schedule:

Dr Detailed expenditure head

Cr G01191- Assignment Account Cheques

On receipt of paid cheques from the bank, Treasury Officer will made following account entry in his accounts:

Dr G01191- Assignment Account Cheques

Cr Bank Account

(CGA office letter # AC-II/1-39/08-Vol-V/632, dated 24th September 2008)

Comparison between Previous and New Procedures of Booking/Accounting of Expenditure Pertaining to Assignment Account & Personal Ledger Account / SDA

Description	Previous	As per NAM (Revised)
On release (funds) of authority	Debit Final head of of expenditure Credit PLA/ Assignment A/c	Nil
Endorsement of cheques	Nil	Debit Final head of expenditure Credit SDA Cheques
Encashment of cheques	Debit PLA / Assignment A/c Credit State Bank Deposit (Cash)	Debit SDA / Assignment / Cheques Credit SBD (Cash)



Bookkeeping and Reporting

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18 BOOKKEEPING AND REPORTING

18.1 Maintenance of Cash Book (FTR.76-77, PFR-1, GFR.132)

In every office, wherever the Government cash is handled, a cash book should be maintained in prescribed Form.

18.2 Procedure of Recording Entries

18.2.1 All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of office or by any gazetted officer (DDO) authorized by him in this behalf, in token of his having checked it. When a cheque is drawn by an officer (DDO) in favour of self or in order to replenish the cash chest, its amount should at once be entered as a receipt. This entry must not be delayed until the money has been received after encashment of the cheque. Whenever any amount in the custody of a Government Officer is deposited into treasury or bank, the entry in the cash book should be compared by the Head of office, with the treasury receipt, chalan or bank pass book and then the attestation may be done. When the deposits into Banks/Treasury are appreciable, the Treasury Officer may be asked to issue a consolidated receipt for all remittances made during the month, which should be compared with the postings made in the cash book.

18.3 Entries of Disbursement out of Permanent Advance

18.3.1 On creation/enhancement/recoupment of Permanent Advance an entry in the cash book on Receipt side of the cash book is made. Petty expenses/payments incurred out of Permanent Advances are required to be entered on the payment side of the cash book in the column 'out of Permanent Advance provided for the purpose. On closing of the cash book the unspent balance is taken as a by balance / closing balance and ultimately that un-spent balance becomes the opening balance for the next day. The cash memos, for which cash paid out of permanent advance, are claimed through bills, under the appropriate detailed. Object heads and on receipt of cheque in favour of DDO cash the amount is recouped/re-entered in the cash book on the receipt side and this cycle is continued. The detail of entries and recoupment has been depicted in the next pages.

18.3.2 All cheques/cash drawn on claims submitted under signatures of the DDO to the Accounts Office in favour of employees i.e pay & allowance, GPF Advance, Medical, T.A etc and of contractor/vendors for supplies services, repair and utilities etc are entered on receipt side of the cheque/cash and on payment of the entries must be made on payment side of the cash book.

18.4 Corrections Entries in Cash Book

The entries in the cash book should be very neat and clean. If there is an error, it should be corrected by drawing the pen through the incorrect entry and inserting the correct entry in red ink between the lines. All the corrections should be duly attested over the dated initials of the Head of office.



18.5 Closing of cash book and Carry Forward of Un-paid Balances

- 18.5.1 The cash book should be closed regularly on all days, whenever there is any transaction. The totals should be checked by the head of office himself or should be got checked through some responsible subordinate other than the writer of the cash book. The totals should be initialled as correct by the Head of the office. The cash balance is required to be verified at frequent intervals of not more than a week. At the end of the month when the cash book is finally closed, the cash balance should be verified by the head of office and a signed and dated certificate recorded to that effect in the cash book. The cash in hand should be mentioned in figures as well as in words. The balance in hand should also be analysed.
- 18.5.2 The cash book is required to be closed on each day whenever any transaction even out of permanent advance of receipt or payment is made. The entries of both sides are totaled and un-disbursed balances are entered below the totals of payment side as and a second total (total of the day + undisbursed balance) on payment side is worked out. The sum of each column and total of receipt side should tally with the payment side. The un-disbursed balances depicted as by balance entries on the payment side are carry forwarded as opening balance on receipt side for the next day.

18.6 Requisite Certificates on Closing of Cash Book

The requisite certificates on monthly closing of the cash book are as under:

Certificate by the DDO

It is certified that the cash balance amounting to Rs..... (Rupees.....) has been checked and found correct.

Certificate by the Head of Office or Other Officer Nominated by him

It is certified that the requirement of the Treasury Rules has been observed and the total for the month ofhas been found correct and authenticated.

18.7 Expenditure Statement

After the close of the calendar month each office prepare and subject an expenditure statement, containing details of budget allocation, expenditure up to the previous month, expenditure for and up to the current month to its head office / head of department. The specimen of Form of expenditure statement (BM-1) given as prescribed in the Budget Rules, 2003 is given on Annex N.

18.7.1 Instruction for Preparation

- (a) All transaction for which cheques or cash (in Districts where NAM/SAP has not been implemented) upto the last working day of the month are included for the expenditure statement.
- (b) Before finalization of the statement it may be ensured that all cheques issued by the AG/DAO during the month have been received to avoid variation between the expenditure and reconciliation statements.
- (c) In the expenditure statement the gross expenditure of the claim is entered e.g DDO sent a salary claim amounting to Rs.105,000/- (Gross) and cheque of Rs.90,000/- (by net) after deducting recoveries and deductions of GPF, Benevolent Fund, Income Tax, HBA etc, is drawn the total gross expenditure of Rs.105,000/- under the various detail object head of account would be recorded.
- (d) Expenditure under the budget heads of the office whether entered in cash book or not, beginning with alpha-A are taken in the statement. Payments drawn on account of GPF, HBA & Conveyance Advances, Pension / Commutation, etc are not part of the expenditure statement of the offices.

18.8 Reconciliation Statement

The expenditure figures for and up to the month are reconciled with those of Accounts Office. In reconciliation statement the departmental and Audit (Accounts Office) expenditure figures are compared and variations, if any are pointed out. In case of variations the same may be identified in consultation with the Accounts

Office and reconciliation will be carried out with variation. The specimens of reconciliation statement as prescribed in the Budget Rules Form BM-2 and present format of reconciliation in the AG's office are given on Annex N.

18.9 Nature of Variations and Settlement of Variations

- (a) If the variation exists in the departmental figures that can be removed but if the variation is in the Audit figures that would be settled in next month's account by the Accounts because that office can not change/correct its figures after the finalization of the monthly account. But this does not mean that reconciliation would not be carried out. The reconciliation would be carried out / signed and variation, if any, would be identified and settled by the accounts office in their hand acknowledgement.
- (b) The offices prepare reconciliation statement as per expenditure figures of expenditure statement; therefore, the expenditure statement should be prepared carefully after receipt of the details of expenditure of the month from the Accounts Office to avoid variations.
- (c) The expenditure booked by the DAO/TO on account of postage stamp may also be entered in the expenditure and reconciliation statements.
- (d) The cause of variation between "Departmental" and Audit figures may be mis-posting by the Accounts Office. In case of reconciliation of consolidated figure another reason would be that the Accountant General's Office do not book / take into account monthly expenditure figures of DAO(s) due to late receipt of monthly accounts (after the finalization of monthly consolidated account) or miss posting etc. The departmental representatives bring with them reconciliation statements, duly filled in including Audit Figures which are required to be replaced or altered in case of variation or non-booking by the Accounts Office. To avoid this situation the offices should left blank the columns of Audit figures and to fill these in the Accounts Office or obtain confirmation telephonically from the concerned employees of the Accounts Office especially where reconciliation is carried out at other station/city.

18.10 Illustration

The variations existed / identified in the reconciliation statement are to be settled in the reconciliation statement for the next month as per following illustration:

Classification	December-2007					January-2008				
	Deptt. Figure		Audit Figure		Variation	Deptt. Figure		Audit Figure		Variation
	For	upto	For	upto		For	Upto	For	upto	
A01101	100	600	00	500	100	200	800	300	800	00

18.11 Refund of Expenditure during / after Close of the Fiscal Year

(Article-22 of Account Code, Volume-IV)

- 18.11.1 Sometimes the offices draw cheques of T.A advance, pay & allowances contingencies etc which are not utilized / disbursed due to various reasons e.g T.A advance on tour is drawn but tour cancelled. In some cases recoveries of overpayment are also required/to be made. If the refund is made within the same fiscal year, before 30th June either through bank deposit or short drawl, the same is taken as deduct expenditure and reduce the expenditure and restore the budget of the office to the extent and hence, no separate adjustment will be made. In case of refund by depositing cash in bank the Function Code, DDO (Cost/Fund Center #) Object Code should be written in the receipt voucher (challan) so that TO/DAO may post the adjustment accordingly.

18.11.2 Refund of Expenditure after 30th June

If a refund of over drawl / un-disbursed amount under the object head(s) with alpha 'A' (Consolidated Fund-Payment) is detected/required to be made after the close of the fiscal year the amount may be adjusted by short drawl or deposited into the bank under the head "Recovery of Overpayment" in accordance with accounting principles.

Sample cash book and Reconciliation Statement are placed at ANNEX-XII and ANNEX-XIII.

18.12 Important Classification Codes – CoA (NAM)

Important Detailed Object Code

Detailed Objects-Consolidated Fund Payment			
Object	Description	Object	Description
	Pay of Officers		Occupancy Costs
A01101	Basic Pay	A03402	Rent for Office Building
A01102	Personal Pay	A03403	Rent for Residential Buildings
A01103	Special Pay	A03404	Rent for Other Buildings
A01104	Technical Pay	A03406	Royalties
A01105	Qualification Pay	A03407	Rates and Taxes
A01106	Pay of Contract Staff	A03408	Rent of Machine & Equipment
A01150	Others	A03470	Others
	Pay of Other Staff		Motor Vehicles
A01151	Basic Pay	A03601	Fuel
A01152	Personal Pay	A03602	Insurance
A01153	Special Pay	A03603	Registration
A01155	Qualification Pay		Government Servants
A01156	Pay of Contract Staff	A03805	Traveling Allowance
A01170	Others	A03806	Transportation of Goods
	Regular Allowances	A03807	P.O.L Charges
A01201	Senior Post Allowance	A03808	Conveyance Charges
A01202	House Rent Allowance	A03809	CNG Charges (Government)
A01203	Conveyance Allowance		General (A03901 - A03971)
A01206	Local Compensatory Allow.	A03901	Stationery
A01205	Dearness Allowance	A03902	Printing and Publication
A01209	Special Additional Allow.	A03905	Newspapers, Periodicals and Books
	Other Regular Allowances	A03906	Uniforms and Protective
A01212	Telecommunication Allow.	A03907	Advertising & Publicity
A01217	Medical Allowance	A03917	Law Charges
A01224	Entertainment Allowance	A03918	Exhibitions, Fairs and other
A01225	Instructional Allowance	A03919	Payments to Other for Services
A01226	Computer Allowance	A03970	Others
A01227	Project Allowance		Advances to Govt Servants
A01228	Orderly Allowance	A08101	House Building Advance
A01229	Special Compensation Allow.	A08102	Motor Car Advance
A01234	Training Allowance	A08103	Motor Cycle/Scooter Advance
A01236	Deputation Allowance	A08104	Cycle Advance
A01244	Adhoc Relief	A08170	Others
A01248	Judicial Allowance		Computer Equipment
A01252	Non Practising Allowance	A09201	Hardware
A01253	Science Teaching Allowance	A09202	Software
A01256	Special Adhoc Relief Allow.	A09203	I.T. Equipment
A01263	Research Allowance		Purchase of Transport
A01265	Cash Handling Allowance	A09501	Purchase of Transport
A01270	Others		Purchase of Plant and Machinery

	Other Regular Allowances	A09601	Purchase of Plant & Machinery
A01271	Overtime Allowance		Purchase of Furniture & Fixture
A01273	Honoraria	A09701	Purchase of Furniture & Fixure
A01274	Medical Charges	A09702	Unkept Furnishings
A01277	Contingent Paid Staff	A13000	Repair and Maintenance
A01278	Leave Salary		Transport
A01289	Teaching Allowance	A13001	Transport
A01299	Others		Machinery and Equipment
	Communication	A13101	Machinery and Equipment
A03201	Postage and Telegraph	A13199	Repair & Maintenance other
A03202	Tele phone and Tr unk Calls		Furniture and Fixture
A03203	Tele x, and Fax	A13201	Furniture and Fixture
A03205	Courier and Pilot Service		Computer Equipment
A03270	Others	A13701	Hardware
	Utilities	A13702	Software
A03301	Gas	A13703	I.T. Equipment
A03302	Water		
A03303	Electricity		
A03304	Hot and Cold W Charges		

Detailed Object-Consolidated Fund Receipt

	<i>Direct Taxes on Income</i>	<i>Taxes from Other Sources</i>	
	Taxes from Federal Government Employees	B01187	Income Tax from Salaries of Federal Govt. Employees
B01141	Income Tax – Ordinary Collection	B01188	Income Tax from Contractors / Suppliers
B01142	Deduction at Source under Section 50	Tax on Profession, Trade	
Taxes from Employees		B01603	Trade Tax
B01151	Income Tax – Ordinary Collection	Indirect Taxes	Sales Tax on Goods not Liable to Federal Excise (B02341 - 50)
B01152	Deduction at Source under Section 50	B02341	Ordinary Collections
<i>Non-Tax Receipts</i>			
	Education (C02801 - 20)		Health (C02851 - 99)
C02803	Fees Government Secondary (including Intermediate Classes) School	C02851	Health - Medical Colleges
C02804	Fees Government Primary School	C02852	Health - Dental Colleges
C02806	Recoveries from Local Bodies for Primary Education	C02853	Health Schools
C02807	Fees and Other Receipts, Government Special Schools	C02854	Health - Medical Schools
C02808	Receipt of Technical and Commercial Institutes	C02855	Health - Sale of Outdoor Tickets
C02809	Contributions	C02856	Health - Recoveries of Diet Charges

C02810	Education - General Income from Endowments	C02857	Health - Rooms Rent
C02811	Education - General Cess Fund	C02858	Health - Government share of Fees realized by Doctors from Patients
C02812	Education - General Hostel Fees	C02859	Health - Mental Hospital Receipts
C02813	Education - General Admission Fees	C02860	Sale of Medicines and Vaccines
C02814	Education - General Recoveries of Overpayments	C02866	Health recoveries of Overpayments
C02815	Education - General Collection of Payments for Services rendered	C02867	Health - Collection of Payments for Services rendered
C02818	Education - Others	C02868	Health fees for Chemical Exam.
C02819	Receipts from Boys Secondary Schools	C02869	Health fees for Medical Examination
C02820	Receipts from Girls Secondary Schools	C02871	Health other Receipts
C02821	Receipts from Boys Primary Schools	C02872	Fees Realized on account of Birth and Death Certificates
C02822	Receipts from Girls Primary Schools	C02874	Income from Endowments
<i>Misc. Receipt</i>			
C03802	Sale of Stores and Materials	C03829	Other Receipts Fees, Fines and Forfeitures
C03824	Recoveries of Overpayments	C03849	Contractor Penalty
C02701	House Rent 5% Recovery	C03870	Others
Detailed Object-Public Account Payment and Receipt			
F02101	Permanent Advances (Civil)	06409	Federal Govt. Employees Group Insurance Fund (Civil)
G01190	Special Drawing Accounts Cheques	G06411	District Government Employees Insurance Fund
G01191	Assignment Account Cheques	G10304	Zakat Collection Account
G06103	General Provident Fund (Civil)	G12713	Income Tax from Salaries (From Employees of Provincial & District Governments)
G06201	Punjab Benevolent Fund	G12714	Income Tax from Contractors / Suppliers (Provincial & District Governments)
G06214	Provincial Government Employees Benevolent Fund	G11217	Personal Deposits (PLA)
G06215	District Government Employees Benevolent Fund	G12741	Service Book Club
G06202	Federal Government Employees Benevolent Fund	G12777	Sales Tax -At source (Provincial & Districts Govt. Departments)
G06408	Provincial Govt. Employees Insurance Fund		



ANNEXTURES

Notes
NOTES

ANNEXURE

ANNEXURE

Responsibilities of DDOs as prescribed vide F.D. Letter No. SO(TT)3(2)/83 Dated 23-04-90

I

- i. All totals in the bill should be personally checked by the DDOs.
- ii. The grant number and codal classification of accounts should be properly entered in the relevant columns of the bills.
- iii. The claims should be valid charge supported by the necessary voucher/bills. The DDO should ensure that all the bills/vouchers are properly cancelled after their use to obviate their mis-use.
- iv. The DDO Should check the rate of pay of each official working under his control with reference to his/her service book.
- v. Specimen signatures of the DDO alongwith telephone number should invariably be sent to the DAOs for their record.
- vi. All changes in the sanctioned strength of the establishment or addition to the posts etc. should be promptly communicated to DAOs.
- vii. Sanction of the competent authority, where required, should be invariably attached with the claims.
- viii. Schedule regarding deductions on account of G.P. Fund, Income Tax and Benevolent Fund etc. should be personally checked by the DDO.
- ix. Budget appropriations should be filled in the respective columns on the bills under the supervision of the DDO after checking the same from the budget registers.
- x. All amounts received on behalf of Government or withdrawn for disbursement should invariably be entered in the cash book.
- xi. As prescribed vide 4 below rule 4.5 of the S.T.R and instructions issued vide this department's letter No. IT(FD)6-13/83-III, dated 21-06-89 all bills should be entered in the transit registers, before submission to the DAO/A.G. (Pb).
- xii. Under the provisions of Rules 2.25 of S.T.R and 13-04- of the Punjab Budget Manual instructions were issued vide this department's No. SO(TT)3(1)/8, dated 27-05-86 in which it was emphasized to carry out respective DAOs/Treasuries. It has been noticed that reconciliation is not being done by the DDOs/C.Os with the respective DAOs/Treasuries. This should be done regularly without fail.
- xiii. As required in our instructions issued vide No. SO(TT)7(5)/77-A, dated 26-05-77 all sanctions to the incurring of expenditure should be accorded by the Competent Authority under intimation to the District Accounts Officers/Treasury Offices/A.G. Punajb's Office by as the case may be. All sanctions endorsed to the District Accounts Officers/Treasury Officers giving clearly the name/designation/teelphone numbers so that before admitting the sanction/claim they should seek confirmation on telephone. Any change of specimen signatures/telephone numbers on telephone reported to the quarters concerned.

I am to request/to you kindly direct all concerned under your administrative control to ensure that rules & instructions are strictly followed. (This issued with the approval of the Finance Secretary).

Budget Forms

II

According to Punjab District Government and TMA Budget Rules 2003, budget is a statement of receipts and expenditures of local government during a financial year and thus reflects the policies, priorities, financial strategy and operational plans in financial term. This definition has changed the scenario altogether and now budgeting is not a mechanical exercise but involves careful review and assessment, monitoring and implementation. To achieve all these goals, the Budget Rules 2003 introduced 48 new forms. These forms will be used for preparation, compilation and managing the budget.

Forms Used for Budget Preparation

S No	Category of Forms	Filled By	Purpose of Forms
1	ABS (Annual Budget Statement)	Finance and Budget Officer	Summary of budget Complete financial picture
2	BDR Forms (Budget Details - Receipts)	Collecting Officer Consolidated by Head of Offices	Estimation of receipts and their justification, schedule of taxes and arrears.
3	BDC Forms (Budget Details - Current Expenditure)	Drawing and Disbursing Officer; Consolidated by Head of Offices, consolidated by Finance and Budget Office	Preparation of expenditure estimates, demand for grants, justification of expenditure estimates
4	BDO Forms (Budget Details - Others)	BDO 3 & 4 will be filled by DDO. BDO 1,2 & 5 will be filled by Finance and Budget Officer	BDO 3 & 4 for calculating establishment charges. BDO 1,2 & 5 for investment, G.P.Fund and Loans
5	BDD Forms (Budget Details Development)	BDD 4 will be filled by executing office BDD 1-3 will be filled by Finance and Budget Office	Estimation of demand for grants for ADP, project appraisal
6	BSF (Budget Salient Features)	Head of Offices	Policies and proposed activities. Service delivery performance targets and Service delivery facility status

1. Financial Abstract

A. Local Govt. Fund

Appendix-A

Description	Last Year Actuals 2005-2006	Budget Estimates (Current Year) 2006-2007	Revised Estimates (Current Year) 2006-2007
Opening Balance on July 1st	500,000	300,000	260,000
Receipts	2,450,000	3,610,000	3,400,000
Current Expenditure	1,750,000	2,870,000	2,670,000
Development Expenditure	940,000	1,040,000	990,000
Total Expenditure	2,690,000	3,910,000	3,660,000
Closing Balance on June 30th	260,000	0	0

B: Public Account

Description	Last Year Actuals 2005-2006	Budget Estimates (Current Year) 2006-2007	Revised Estimates (Current Year) 2006-2007
Opening Balance on July 1st	75,000	80,000	115,000
Receipts	590,000	750,000	715,000
Disbursement	550,000	800,000	820,000
Closing Balance on June 30th	115,000	30,000	10,000

A receipt of Rs.750,000 and disbursement of Rs.755,000 is expected for Public account.

2. Details of Receipts

Major/Minor Detailed Receipt Heads	Last Year Actuals 2005-2006	Budget Estimates (Current Year) 2006-2007	Revised Estimates (Current Year) 2006-2007
A. Taxes			
Share in Octroi tax	960,000	1,290,000	1,290,000
Cattle tax	40,000	50,000	45,000
Total	1,000,000	1,340,000	1,335,000
B. Rates			
Water rates	35,000	45,000	40,000
Drainage Fee	20,000	25,000	20,000
Total	55,000	70,000	60,000
C. Rents			
Rent of shops	80,000	90,000	85,000
Property tax	70,000	85,000	80,000
Total	150,000	175,000	165,000
D. Fees			
Map approval fee	50,000	100,000	90,000
Licence fee	70,000	85,000	80,000
Building fee tender fee	60,000	75,000	75,000
Parking fee	50,000	80,000	75,000
Total	230,000	340,000	320,000
E. Other receipts	15,000	25,000	20,000
Grand Total (A to E)	1,450,000	1,950,000	1,900,000

FORM BDR-1
ESTIMATES OF RECEIPTS (FY20_____)
[Budget Rules 12 and 56]

Appendix-B

Name of Local Government: _____

Rupees

1	2	3	4	5	6	7
Major/Minor Detailed Head	Description	Actuals of last year 2005-06	Budget Estimates of CFY 2006-07	Actual collection in first eight months of CFY 2006-07	Revised Estimates for CFY 2006-07	Budget Estimates for next year 2007-08
A. Taxes						
	Share in Octroi tax	960,000	1,290,000	900,000	1,290,000	3,977,494
	Cattle tax	40,000	50,000	37,000	45,000	60,000
	Total	1,000,000	1,340,000	937,000	1,335,000	4,037,494
B. Rates						
	Water rates	35,000	45,000	30,000	40,000	52,800
	Drainage Fee	20,000	25,000	17,000	20,000	27,600
	Total	55,000	70,000	47,000	60,000	80,400
C. Rents						
	Rent of shops	80,000	90,000	60,000	85,000	93,500
	Property tax	70,000	85,000	55,000	80,000	92,000
	Total	150,000	175,000	115,000	165,000	185,500
D. Fees						
	Map approval fee	50,000	100,000	65,000	90,000	108,900
	Licence fee	70,000	85,000	55,000	80,000	105,600
	Building fee	60,000	75,000	50,000	75,000	82,500
	Parking fee	50,000	80,000	50,000	75,000	75,000
	Total	230,000	340,000	220,000	320,000	372,000
E. Other receipts						
		15,000	25,000	16,000	20,000	20,000
Grand Total (A to E)		1,450,000	1,950,000	1,335,000	1,900,000	4,695,394

FORM BDR-2
MONTHLY TARGETS OF RECEIPTS (FY20_____)
[Budget Rules 12 and 56]

Name of Local Government: _____

1	2	3					
		Monthly collection Targets For Next Year					
Major/Minor Detailed Head	Description	JUL	AUG	SEP	OCT		JUN
	Total						

Note: Form BDR-2 is to be filled by each Collecting Officer.

Appendix-C

FORM BDR-3
SCHEDULE OF TAXES
[See Rules 12, 14 and 56]

Name of Local Government _____

Sr. No	Major/Min or Detailed Receipt Head	Description of Receipt	Rate for the current year 2006-07	Base of the current year	Estimates of receipts for current year	Rate proposed for the next year 2007-08	Base proposed for the next year	Estimates of receipts for next year			Mode of Recovery	% change = Column (10-9)X100 /9
								Existing	New	Total		
1	2	3	4	5	6=4x5	7	8	9=4x5	10=7x8	11 = Col 9 or 10	12	13
1		Cattle tax	4,500	10	45,000	5,000	12	45,000	60000	60000	Own	33
2		Water charges	80	500	40,000	88	600	40,000	52800	52800	Own	32
3		Drainage charges	50	400	20,000	60	460	20,000	27600	27600	Own	38
4		Rent for shops	1000	85	85,000	1100	85	85,000	93500	93500	Own	10
5		Property tax	1000	80	80,000	1150	80	80,000	92000	92000	Own	15
6		Map approval fee	500	180	90,000	550	198	90,000	108900	108900	Own	21
7		Licence fee	200	400	80,000	220	480	80,000	105600	105600	Own	32
8		Building fee	75	1000	75,000	75	1100	75,000	82500	82500	Own	10
9		Parking fee	7500	10	75,000	7500	10	75,000	75000	75000	Own	0
10		Other receipts	200	100	20,000	200	100	20,000	20000	20000	Own	0
Total					610,000			610,000	717,900	717,900		

Description	Rate for next year	Base for next year
Cattle tax	5,000	12% increase
Water charges	10% increase	20% increase
Drainage charges	20% increase	15% increase
Rent for shops	10% increase	No increase
Property tax	15% increase	No increase

Description	Rate for next year	Base for next year
Map approval fee	10% increase	10% increase
Licence fee	10% increase	20% increase
Building fee	No increase	10% increase
Parking fee	No increase	No increase
Other receipts	No increase	No increase

**FORM - BDR-4
SCHEDULE OF ARREARS
[Budget Rules 12 and 56]**

Appendix-D

Name of Local Government _____

Major/ Minor Receipt Head	Arrears For Previous Years	Collection Of Arrears			Balance of arrears and monthly collection target													
		Actual collection Up-to February	Last 4 Months expected	Total expected collection	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOT	

Note: Form BDR-4 to be filled by each Collecting Officer
Arrears to be reflected as receipts but not to be reflected on expenditure side till actual recovery.

Appendix-E

**FORM BDC-1
ABSTRACT OF DEMAND FOR GRANTS (CURRENT)
[Budget Rules 19, 28, 57 and 59]**

Existing Expenditure

Rupees

Grant #	Last Year Actuals	Name of Grant	Budget Estimates (Current Year)			Revised Estimates (Current Year)			Budget Estimates (Next Year)										
			Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	Total								

New Expenditure

Grant #	Last Year Actuals	Name of Grant	Budget Estimates (Current Year)			Revised Estimates (Current Year)			Budget Estimates (Next Year)										
			Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	Total								

Total Expenditure

Grant #	Last Year Actuals	Name of Grant	Budget Estimates (Current Year)			Revised Estimates (Current Year)			Budget Estimates (Next Year)										
			Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	Total								
																4195394	0		4195394

FORM BDC-2
ESTABLISHMENT STRENGTH BY FUNCTION
[Budget Rules 19, 28, 57 and 59]

Appendix-F

Name of Local Government: _____

Sr. #	BPS	Designation	Sanctioned			Filled			Vacant			Recruitment Planned for Next Year			Total Establishment (Filled + Recruitment)		
			M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
1	18	TMO	1	0	1	1		1	0	0	0	0	0	0	1	0	1
2	16	TO	3	0	3	3		3	0	0	0	0	0	0	3	0	3
3	16	Superintendent	2	0	2	2		2	0	0	0	0	0	2	0	2	
4	11	Accountant	1	0	1	1		1	0	0	0	0	0	1	0	1	
5	11	Assistant	3	0	3	2		2	1	1	1	1	1	3	0	3	
6	7	Sr. Clerk	3	0	3	3		3	0	0	0	0	0	3	0	3	
7	5	Jr. Clerk	4	0	4	3		3	1	1	1	1	1	4	0	4	
8	4	Driver	1	0	1	1		1	0	0	0	0	0	1	0	1	
9	3	Electrician	2	0	2	2		2	0	0	0	0	0	2	0	2	
10	1	Guard	4	0	4	4		4	0	0	0	0	0	4	0	4	
11	1	Sanitary worker	6	2	8	6	2	8	0	0	0	0	0	6	2	8	
12	1	Naib Qasids	2	0	2	2		2	0	0	0	0	0	2	0	2	
Total			32	2	34	30	2	32	2	0	2	0	2	32	2	34	

The vacant posts may be shown in the form and these vacant posts may be planned for recruitment in the next year

Appendix-G
FORM BDC-3
ESTABLISHMENT BUDGET BY FUNCTION AND DESIGNATION
[Budget Rules 19, 28, 57 and 59]

Sr. #	Designation	BPS	Strength/# of Posts			Establishment Charges	Leave Salary	Allowances	Pension	Total
			Male	Female	Total					
1	TMO	18	1	0	1	124410		121170	41055	286635
2	TO	16	3	0	3	212580		191160	70151	473891
3	Superintendent	16	2	0	2	121320		116220	40036	277576
4	Accountant	11	1	0	1	44400		46272	12432	103104
5	Assistant	11	3	0	3	120960		132084	33869	286913
6	Sr. Clerk	7	3	0	3	104580		115596	29282	249458
7	Jr. Clerk	5	4	0	4	132480		146946	37094	316520
8	Driver	4	1	0	1	29940		34560	8383	72883
9	Electrician	3	2	0	2	58680		67605	16430	142715
10	Guard	1	4	0	4	143760		146766	40253	330779
11	Sanitary worker	1	6	2	8	250080		272940	70022	593042
12	Naib Qasids	1	2	0	2	54720		63945	15322	133987
Total			32	2	34	1397910	0	1455264	414330	3267504

FORM BDC-4
ESTABLISHMENT STRENGTH BY DESIGNATION
[Budget Rules 19, 28, 57 and 59]

Appendix-H

Name of local government _____

Sr. #	BPS	Designation	Sanctioned			Filled			Vacant			Recruitment for Next Year			Total Establishment (Filled + Recruitment)		
			M	F	Male Or Female	Total	M	F	Total	M	F	Total	M	F	Total	M	F
18		TMO	1	0		1	1	0	0	0	0	0	0	0	1	0	1
16		TO	3	0		3	3	0	0	0	0	0	0	0	3	0	3
16		Superintendent	2	0		2	2	0	0	0	0	0	0	0	2	0	2
11		Accountant	1	0		1	1	0	0	0	0	0	0	0	1	0	1
11		Assistant	3	0		3	2	1	1	1	1	1	1	1	3	0	3
7		Sr. Clerk	3	0		3	3	0	0	0	0	0	0	3	0	3	
5		Jr. Clerk	4	0		4	3	1	1	1	1	1	1	4	0	4	
4		Driver	1	0		1	1	0	0	0	0	0	0	1	0	1	
3		Electrician	2	0		2	2	0	0	0	0	0	0	2	0	2	
1		Guard	4	0		4	4	0	0	0	0	0	0	4	0	4	
1		Sanitary worker	6	2		8	6	2	0	0	0	0	0	6	2	8	
1		Naib Qasids	2	0		2	2	0	0	0	0	0	0	2	0	2	
			32	2		34	30	2	2	0	2	2	0	32	2	34	

Appendix-I
FORM BDC-5
ESTABLISHMENT BUDGET BY DESIGNATION
[Budget Rules 19, 28, 57 and 59]

Name of local government _____

Sr. #	Designation	BPS	Strength/# of Posts			Establishment Charges	Leave Salary	Allowances	Pension	Total
			Males	Female	Total					
1	TMO	18	1	0	1	124410		121170	41055	286635
2	TO	16	3	0	3	212580		191160	70151	473891
3	Superintendent	16	2	0	2	121320		116220	40036	277576
4	Accountant	11	1	0	1	44400		46272	12432	103104
5	Assistant	11	3	0	3	120960		132084	33869	286913
6	Sr. Clerk	7	3	0	3	104580		115596	29282	249458
7	Jr. Clerk	5	4	0	4	132480		146946	37094	316520
8	Driver	4	1	0	1	29940		34560	8383	72883
9	Electrician	3	2	0	2	58680		67605	16430	142715
10	Guard	1	4	0	4	143760		146766	40253	330779
11	Sanitary worker	1	6	2	8	250080		272940	70022	593042
12	Najib Qasids	1	2	0	2	54720		63945	15322	133987
	Total		32	2	34	1397910	0	1455264	414330	3267504

FORM BDC-6 Appendix-J
ESTIMATES OF DEMAND FOR GRANTS (CURRENT EXPENDITURE)
(FY20_____)
[Budget Rules 19, 28, 57 and 59]

Name of Local Government: _____

Detailed Function Code: _____ Grant No. _____

1	2	3	4	5	6
Major/ Minor/ Detailed Object & Description	Actuals of the last year	Budget Estimates of the current year	Actual of first months of current financial year	Revised Estimates of the current year	Budget Estimates proposed for next year
00000 Establishment charges					
01000 Pay					
01100 Pay of Officers					458310
Total pay of officers					458310
01200 Pay of other staff					1856220
Total pay of other staff					1856220
Total Pay					2314530
02000 Total regular allowances					1455264
10000 Purchase of durable goods					
13000 Furniture & fixtures					50000
Total purchase of durable goods					50000
40000 Repair & maintenance of durable goods					
42000 Machinery & Equipment					20000
Total Repair & maintenance of durable goods					20000
50000 Commodities & Services					
51100 T.A./ D.A.					25000
Total transportation					25000
52000 Communication					
52200 Telephone					20000
Total communication					20000
53000 Utilities					
53100 Gas					30000
53200 Water charges					20000
53300 Electricity charges					110600
Total Utilities					160600
54000 Stationery					20000
55000 Printing					20000
56000 Newspaper/ library books					60000
59000 Other expenditure					50000
Total Commodities and services					150000
Grand Total					4195394

Appendix-K
FORM BDC-7
DRAWING & DISBURSING OFFICERS WISE BUDGET DISTRIBUTION
 [See Rule 19, 28, 57 and 59]

Name of Local Government _____

Grant No. _____

Detailed Function Code	Name of Office	DDO Name & Code	Last Year Actuals	Original Budget (Current Year)	Revised Budget (Current Budget)	Total Budget (Next Year)														
						Charged			Voted			Total								
						Existing	New	Total	Existing	New	Total	Existing	New	Total						
Total																				

FORM BDO-3
[Budget Rule 25]
SCHEDULE OF ESTABLISHMENT
CALCULATION OF PAY OF OFFICERS/ OTHER STAFF (FY20__)

Appendix-L

Name of Local Government _____ Grant # _____

Detailed Function Code _____ Name of DDO _____

1 Sr. No	2 Name	3 Post / Designation	4 Basic Pay Scale	5 Pay on 1st July of the current financial year	6 Increment added during the current financial year	7 Pay on 1st July of next financial year	8 Amount for first Six months (6 x col.7)	9 Increment due in December in next financial year			10 Total Provision Col. 8+9C	
								A	B	C	Male	Female
								Increment Amount	Pay on 1st January	Amount for last six months		
1	Mr.A	TMO	18	9355	675	10030	60180	675	10705	64230	124410	
2	Mr.B	TO	16	5735	340	6075	36450	340	6415	38490	74940	
3	Mr.C	TO	16	5395	340	5735	34410	340	6075	36450	70860	
4	Mr.D	TO	16	5055	340	5395	32370	340	5735	34410	66780	
5	Mr.E	Superintendent	16	4715	340	5055	30330	340	5395	32370	62700	
6	Mr.F	Superintendent	16	4375	340	4715	28290	340	5055	30330	58620	
	Total						222030	2375	39380	236280	458310	
7	Mr.G	Accountant	11	3400	200	3600	21600	200	3800	22800	44400	
8	Mr.H	Assistant	11	3200	200	3400	20400	200	3600	21600	42000	
9	Mr.I	Assistant	11	3000	200	3200	19200	200	3400	20400	39600	
10	Mr.J	Assistant	11	2980	200	3180	19080	200	3380	20280	39360	
11	Mr.K	Sr. Clerk	7	2835	140	2975	17850	140	3115	18690	36540	
12	Mr.L	Sr. Clerk	7	2695	140	2835	17010	140	2975	17850	34860	
13	Mr.M	Sr. Clerk	7	2555	140	2695	16170	140	2835	17010	33180	
14	Mr.N	Jr. Clerk	5	2760	115	2875	17250	115	2990	17940	35190	
15	Mr.O	Jr. Clerk	5	2645	115	2760	16560	115	2875	17250	33810	
16	Mr.P	Jr. Clerk	5	2530	115	2645	15870	115	2760	16560	32430	
17	Mr.Q	Jr. Clerk	5	2415	115	2530	15180	115	2645	15870	31050	
18	Mr.R	Driver	4	2345	100	2445	14670	100	2545	15270	29940	
19	Mr.S	Electriton	3	2360	85	2445	14670	85	2530	15180	29850	
20	Mr.T	Electriton	3	2275	85	2360	14160	85	2445	14670	28830	
21	Mr.U	Guard	1	2995	65	3060	18360	65	3125	18750	37110	
22	Mr.V	Guard	1	2930	65	2995	17970	65	3060	18360	36330	
23	Mr.W	Guard	1	2865	65	2930	17580	65	2995	17970	35550	
24	Mr.X	Guard	1	2800	65	2865	17190	65	2930	17580	34770	
25	Mr.Y	Sanitary worker	1	2735	65	2800	16800	65	2865	17190	33990	
26	Mr.Z	Sanitary worker	1	2670	65	2735	16410	65	2800	16800	33210	
27	Mr.AA	Sanitary worker	1	2605	65	2670	16020	65	2735	16410	32430	
28	Mr.AB	Sanitary worker	1	2540	65	2605	15630	65	2670	16020	31650	
29	Mr.AC	Sanitary worker	1	2475	65	2540	15240	65	2605	15630	30870	
30	Mr.AD	Sanitary worker	1	2410	65	2475	14850	65	2540	15240	30090	
31	Ms.AE	Sanitary worker	1	2345	65	2410	14460	65	2475	14850		29310
32	Ms.AF	Sanitary worker	1	2280	65	2345	14070	65	2410	14460		28530
33	Mr.AG	Naib Qasid	1	2215	65	2280	13680	65	2345	14070	27750	
34	Mr.AH	Naib Qasid	1	2150	65	2215	13290	65	2280	13680	26970	
	Total						461220	7610	158490	950940	1798380	57840
	G. Total						683250	9985	197870	1187220	2256690	57840

FORM BDO-4
[Budget Rule 25]
SCHEDULE OF ESTABLISHMENT
CALCULATION OF PAY OF OFFICERS/ OTHER STAFF (FY20__)

Appendix-M

Name of Local Government: _____

Detailed Function Code _____

Grant No. _____

Name of DDO _____

Sr. #	Name of officer / staff	Designation	BPS	Allowances					Total	Total x 12	Total	
				HRA	M.A	SAA	SRA	RA			Male	Female
1	Mr.A	TMO	18	4210		2676	1606	1606	10098	121170	121170	
2	Mr. B	TO	16	1969		1604	962	962	5497	65964	65964	
3	Mr. C	TO	16	1969		1519	911	911	5310	63720	63720	
4	Mr. D	TO	16	1969		1434	860	860	5123	61476	61476	
5	Mr. E	Superintendant	16	1969		1349	809	809	4936	59232	59232	
6	Mr. F	Superintendant	16	1969		1264	758	758	4749	56988	56988	
7	Mr. G	Accountant	11	1341	425	950	570	570	3856	46272	46272	
8	Mr. H	Assistant	11	1341	425	900	540	540	3746	44952	44952	
9	Mr. I	Assistant	11	1341	425	850	510	510	3636	43632	43632	
10	Mr. J	Assistant	11	1341	425	845	507	507	3625	43500	43500	
11	Mr. K	Sr. Clerk	7	1150	425	779	467	467	3288	39456	39456	
12	Mr. L	Sr. Clerk	7	1150	425	744	446	446	3211	38532	38532	
13	Mr. M	Sr. Clerk	7	1150	425	709	425	425	3134	37608	37608	
14	Mr. N	Jr. Clerk	5	1087	425	748	449	449	3156	37875	37875	
15	Mr. O	Jr. Clerk	5	1087	425	719	431	431	3093	37116	37116	
16	Mr. P	Jr. Clerk	5	1087	425	690	414	414	3030	36357	36357	
17	Mr. Q	Jr. Clerk	5	1087	425	661	397	397	2967	35598	35598	
18	Mr. R	Driver	4	1055	425	636	382	382	2880	34560	34560	
19	Mr. S	Electriction	3	1024	425	633	380	380	2840	34083	34083	
20	Mr.T	Electriction	3	1024	425	611	367	367	2794	33522	33522	
21	Mr. U	Guard	1	968	425	781	469	469	3111	37335	37335	
22	Mr.V	Guard	1	968	425	765	459	459	3076	36906	36906	
23	Mr.W	Guard	1	968	425	749	449	449	3040	36477	36477	
24	Mr. X	Guard	1	968	425	733	440	440	3004	36048	36048	
25	Mr.Y	Sanitary worker	1	968	425	716	430	430	2968	35619	35619	
26	Mr. Z	Sanitary worker	1	968	425	700	420	420	2933	35190	35190	
27	Mr.AA	Sanitary worker	1	968	425	684	410	410	2897	34761	34761	
28	Mr.AB	Sanitary worker	1	968	425	668	401	401	2861	34332	34332	
29	Mr.AC	Sanitary worker	1	968	425	651	391	391	2825	33903	33903	
30	Mr.AD	Sanitary worker	1	968	425	635	381	381	2790	33474	33474	
31	Ms.AE	Sanitary worker	1	968	425	619	371	371	2754	33045		33045
32	Ms.AF	Sanitary worker	1	968	425	603	362	362	2718	32616		32616
33	Mr.AG	Naib Qasid	1	968	425	586	352	352	2682	32187	32187	
34	Mr.AH	Naib Qasid	1	968	425	570	342	342	2647	31758	31758	
	Total			43862	11900	29778	17867	17867	121272	1455264	1389603	65661

Calculations may be made as per following percentages:

HRA @ 45%, Medical Allowance @ Rs.425/- p.m.,

SAA @ 25%, SRA @ 15%, RA @ 15%

FORM BM (Budget Management)- 1 Appendix-N
MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20_____)
[Budget Rules 74 and 73]

Name of Local Government _____

Detailed Function Code: _____

Detailed Object	Description	Budget Grant at the start of the month	Addition /Reduction during the month	Budget Grant at end of month	Total expenditure upto previous month	Expenditure during the month	Total expenditure to date	Balance remaining (col.5- 9)
						Actual Total	Actual Total	
1	2	3	4	5	6	7	8	9

Note: Form BM-1 to be filled by each DDO and submitted to Finance and Budget Officer by the Head of Offices.

FORM BM (Budget Management)- 2
MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20_____)
[Budget Rules 74]

Name of Local Government: _____ Grant # _____

Month _____

Major/Min or Detailed Function Code	Name of Office	DDO Name & Code	Expenditure			
			Recorded By DDO	Recorded	Difference	
				By Accounts Office	Amount	%
Total						

Note: Form BM-2 to be filled by each DDO and submitted to Finance and Budget Officer by the Head of Offices.

FORM BM (Budget Management)-3 Appendix-O
MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20_____)
[Budget Rules 74, 82 and 86]

Name of Local Government: _____

Month: _____

1	2	3	4	5	6	7	8	9
Major / Minor Head and Detailed Head	Budget Estimates for Current Financial Year (CFY)	Revised Estimates for the current financial year	Target for the month	Actuals realized in the month	Target realization from start of F.Y to close of the month	Actual realization from start of CFY to the close of month	Anticipate d realization for remainder of C.F.Y	Total present estimate for C.F.Y (Col. 7 + col.8)

Note : Form BM-3 to be filled by each Collecting Officer.

FORM BM (Budget Management)-4
MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20_____)
[Budget Rules 74, 82 and 86]

Name of Local Government _____

Month _____

Name of Office	Collecting Officer Name & Code	Receipts			
		Recorded	Recorded	Difference	
		By Collecting Officer	By Accounts Office	Amount	%

Note: Form BM-4 to be filled by each Collecting Officer.

FORM BM - 12 Appendix-P
MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20_____)
[Budget Rules 74]

Name of Local Government: _____ Grant No. _____
 Month _____ Function Code _____

A. Current Expenditure

Detailed Object	B.E. for current year	Budget at start of month	Supplementary Amount	Budget at end of month

B For Development Expenditure

Name of Scheme	B.E. for current year	Budget at start of month	Supplementary Amount	Budget at end of month

Note: Form BM-12 to be filled by each DDO.

FORM BM - 13
MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20_____)
[Budget Rules 74 and 76]

Grant # _____
 Detailed Function Code: _____

Name of Local Government: _____

1	2	3	4	5	6	7	8	9
Detailed Object	Description	Original Appropriation	Modified Grant	Actuals of the first 8 months of the current	Anticipated expenditure for the last 4	Revised Estimates for CFY (col.5+col.6)	Surrenders (Col.4 - col.7)	Excesses (Col.7 - col. 4)

Note: Form BM-13 to be filled by each DDO.

From BM-13 to be prepared after 8 months of financial year.

**TABLE SHOWING OBJECT HEAD-WISE DELEGATION OF
FINANCIAL POWERS (PUNJAB) RULES, 2006
PART-1 POWERS COMMON TO ALL DEPARTMENTS**

S. # of Delegation of Powees	Object Heads	Nature of Powers / Purchases	Cat-I (DCO, EDO(H))	Cat-II (DCOs/Headmaster /headmistress) BS-19 & above	Cat-III (DO/SMO) BS-18	Cat-IV (DDO/Other Than Cat-I, II & III)
2 (a)	A*	Items Specifically Shown in the budget Estimate against Detailed Objects (except others)	Full Powers	750,000	300,000	150,000
2(b) (i)	A03901	Stationery (including Tonners Ribbons and Computer Stationary)	200,000 No Need Of NOC	50,000	20,000	10,000
2(b) (ii)	A03942	Other Stores	750,000 lac for one Article or Class of Similar Articles	750,000	300,000	150,000
2(b) (iii)	A09701	Purchase / Repair of Furniture (including Typewriter, Photostate Machine, Printer, Fax, Duplicator, Computer Accessories & Motorcycle, Cycle etc.) (Other than Machinery, Vehicles, Tools & Plants)	100,000 (each Case)	20,000 (each Case)	15,000 (each Case)	10,000 (each Case)
2(b) (iv)	A033	Utility Charges (i.e. Electricity, Sui Gas Water and Taxes)	Full Powers	Full Powers	Full Powers	Full Powers
2(b) (v)	A032	Postage & Telegraph (Courier, E-mail, Internet, Fax, Computer Services Advertisement and Telephonic Charges) (Other than Res. Telephone)	Full Powers	Full Powers	Full Powers	Full Powers
<i>Note : Office Tel will be sanctioned by Cat-I officers and Residential Telephone by Finance Department</i>						
2(b) (vi)	A038	POL/CNG	Full Powers	Full Powers	Full Powers	Full Powers
2(b) (vii)	A03902	Printing & Private Press	200,000 Each Case	100,000 Each Case	50,000 Each Case	10,000 Each Case
<i>Note: Cat-I Upto Rs: 100,000 and Cat-II & Cat-III Upto Rs:25,000/- may incur expenditure without obtaining NOC from Govt. Printing Press</i>						
2(b) (x)	A03917	Legal Charges (each case)	25,000	10,000	5,000	5,000
2(b) (xi)	A03917	Fees to Law Officer	Full Power	Full Power	-	-
2(b) (xiv)		Compensation (under Rule/Order of Court)	Full Power	25,000	2,500	-
2(b) (xv)	A03959	Scholarship (if approved by admn)	Full Power	Full Power	Full Power	Full Power
2(b) (xvi)	A03905	Newspaper & Periodical	Two daily newspaper	Two daily	one daily	one daily
<i>Note : Cat-I to IV have full Power to sanction expenditure on Newspane & Periodical for Library according to the Govt. Scale.</i>						
2(b) (xvii)	A03905	Purchae of Books Maps and Teaching Material	Full Power	Full Power	40,000 in one Financial year	20,000 in one Financial year
<i>Note: Cat-I to IV have Full Power for purchase of books / maps for Library according to the Govt. scale</i>						
2(b) (xviii)		Postage & Copying Charges	Full Power	Full Power	Full Power	Full Power
2(b) (xix)	A03806	Hire of Furniture and Tentage etc	30,000 each case	12,000 each case	6,000 each case	3,000 each case
2(b) (xx)	A03806	Carriage charges(records etc.)	Full Power	Full Power	Full Power	Full Power
2(b) (xxi)		Engagement of Contigent Paid Staff	Full Power	Full Power	Full Power	Full Power
2(b) (xxiv)	A03304	Hot and Cold Weather	Full Power	Full Power	Full Power	Full Power
2(b) (xxv)	A03970	Others (Bedding & Clothing X-ray, medicines & items not mentioned at Sr. b(i) to (xxiv) (a) Non-Recurring items (each case) (b) Recurring items (each case)	a- 200,000 b- 40,000	a- 100,000 b- 20,000	a- 40,000 b- 10,000	a- 20,000 b- 2,000
3	A095/96	Purchase of Machinery /Vehicle	Full Power	-	-	-
4	A013101	Addition/Repair of Transport / Machinery	150,000	50,000	20,000	5,000
<i>(Provident that: (i) Repair was carried out in the Department WKSP (ii) in absence of the Department own work Shop Quotations and Open Tender may be adopted in the following manner (a) small Order upto Rs:10000 (b) Limited Tender upto Rs:50000 (c) Open tender when the repair is Exceed, the Limit of Rs:50000(iii) The repair is economical with reference to the Service Period of the tool, Plant, & Machinery</i>						
5	A03402	Rent of Office building (the rent should not be exceeded the rent assessed by the ETO)	Full Power	120,000 per year Each Case	90,000 per year Each Case	60,000 per year Each Case
10		Declare vehicle / Machinery / Store etc as surplus	500,000 per item	100,000 per item	50000 per item	NA
11		Sale of Surplus / US Vehicle /Machinery / Store etc.	200,000 at a time	40,000 at a time	10,000 at a time	NA
<i>Note: Officer in Cat-I in DDC has Full Power</i>						
15	A0 81	Advance for Const. of House or Purchase of house /Vehicle / Computer	Cat-I, II & III Full Power to sanction the above stated advances to the civil servants to whom they are competent to appoint			
18	A03805	Arrears of TA, pay & Allowance etc.	Cat-I Full power (TA claim upto threeyears & pay and allowance upto sixyears old	Cat-II, III & IV Full Power in respect of claim not more than three years old in respect of gov. Servants to whom they are competent appointing authority		
<i>Note: claims of arrears of pay & allowances of more than six years old shall require the sanction of Finance Department</i>						
Health Department (Special Powers)						
1		Consumable Stores (other than drugs)	Full Power	150,000 each case	50,000 each case	25,000 each case
2	A03927	Pharmaceutical (including lab items)	Full Power	50,000 each case	25,000 each case	5,000 each case
Rate Contract Items			Cat-I to IV:- Full Powers subject to availability of budget in he relevant head (Govt. of the Punjab, FD letter No. (FR) 11 -2/89(P) dated 11.10.2000)			
21	A01274	Re-imbursement of Medical Charges (Admn Deptt 100,000-each case (Above 100,000 by SMB)	Cat-I (DCO) 50000	Cat-II (EDO) 3000	Auth:- FD ltr. No. FD (FR) 11-2/80 (Vol-II) dated 18.12.2006	

Important points:

- (i) the single tender system may be adopted for small orders upto Rs: 10,000/- (FD (FR) II-7-87 dt 02 10 06)
- (ii) No reappropriation will be made from one grnat ot another. (SR NO. 9 PB DEL. OF FINANCIAL POWER RULES 2006)
- (iii) Indents of the values exceeding Rs. 1 lac should be advertised in the press. (Clause 7(i) of purchase manual)
- (v) Purchase above Rs. 6 Lac will be approved by the DCO on th recommendation of spl Purchase Committee -S&GAD letter dated, 1st November 2001

TABLE SHOWING OBJECT HEAD- WISE DELEGATION OF FINANCIAL POWERS (PUNJAB) RULES, 2006 PART-1 POWERS COMMON TO ALL DEPARTMENTS

S. # of Delegation of Powees	Object Heads	Nature of Powers / Purchases	Cat-I (DCO, EDO(H))	Cat-II (DCOs/Headmaster /headmistress) BS-19 & above	Cat-III (DO/SMO) BS- 18	Cat-IV (DDO/Other Than Cat-I, II & III)
2 (a)	A*	Items Specifically Shown in the budget Estimate against Detailed Objects (except others)	Full Powers	750,000	300,000	150,000
2(b) (i)	A03901	Stationery (including Tonners Ribbons and Computer Stationary)	200,000 No Need Of NOC	50,000	20,000	10,000
2(b) (ii)	A03942	Other Stores	750,000 lac for one Article or Class of Similar Articles	750,000	300,000	150,000
2(b) (iii)	A09701	Purchase / Repair of Furniture (including Typewriter Photostate Machine, Printer, Fax, Duplicator, Computer Accessories & Motorcycle, Cycle etc.) (Other than Machinery, Vehicles, Tools & Plants)	100,000 (each Case)	20,000 (each Case)	15,000 (each Case)	10,000 (each Case)
2(b) (iv)	A033	Utility Charges (i.e, Electricity, Sui Gas Water and Taxes)	Full Powers	Full Powers	Full Powers	Full Powers
2(b) (v)	A032	Postag & Telegraph (Courier, E-mail, Internet, Fax, Computer Services Advertisement and Telephonic Charges) (Other than Res. Telephone)	Full Powers	Full Powers	Full Powers	Full Powers
<i>Note : Office Tel will be sanctioned by Cat-I officers and Residential Telephone by Finance Department</i>						
2(b) (vi)	A038	POL/CNG	Full Powers	Full Powers	Full Powers	Full Powers
2(b) (vii)	A03902	Printing & Private Press	200,000 Each Case	100,000 Each Case	50,000 Each Case	10,000 Each Case
<i>Note: Cat-1 Upto Rs: 100,000 and Cat-II & Cat-III Upto Rs:25,000/- may incur expenditure without obtaining NOC from Govt. Printing Press</i>						
2(b) (x)	A03917	Legal Charges (each case)	25,000	10,000	5,000	5,000
2(b) (xi)	A03917	Fees to Law Officer	Full Power	Full Power		
2(b) (xiv)		Compensation (under Rule/Order of Court)	Full Power	25,000	2,500	-
2(b) (xv)	A03959	Scholarship (if approved by admn)	Full Power	Full Power	Full Power	Full Power
2(b) (xvi)	A03905	Newspaper & Periodical	Two daily newspaper	Two daily	one daily	one daily
<i>Note : Cat-I to IV have full Power to sanction expenditure on Newspare & Periodical for Library according to the Govt. Scale.</i>						
2(b) (xvii)	A03905	Purchae of Books Maps and Teaching Material	Full Power	Full Power	40,000 in one Financial year	20,000 in one Financial year
<i>Note: Cat-I to IV have Full Power for purchase of books / maps for Library according to the Govt. scale</i>						
2(b) (xviii)		Postage & Copying Charges	Full Power	Full Power	Full Power	Full Power
2(b) (xix)	A03806	Hire of Furniture and Tentage etc	30,000 each case	12,000 each case	6,000 each case	3,000 each case
2(b) (xx)	A03806	Carriage charges(records etc.)	Full Power	Full Power	Full Power	Full Power
2(b) (xxi)		Engagement of Contigent Paid Staff	Full Power	Full Power	Full Power	Full Power
2(b) (xxiv)	A03304	Hot and Cold Weather	Full Power	Full Power	Full Power	Full Power
2(b) (xxv)	A03970	Others (Bedding & Clothing X-ray, medicines & items not mentioned at Sr. b(i) to (xxiv) (a) Non-Recurring items (each case) (b) Recurring items (each case)	a- 200,000 b- 40,000	a- 100,000 b- 20,000	a- 40,000 b- 10,000	a- 20,000 b- 2,000
3	A095/96	Purchae of Machinery / Vehicle	Full Power	-	-	-
4	A013101	Addition/Repair of Transport / Machinery	150,000	50,000	20,000	5,000
<i>(Provident that: (i) Repair was carried out in the Department WKSP (ii) in absence of the Department own work Shop Quotations and Open Tender may be adopted in the following manner (a) small Order upto Rs:10000 (b) Limited Tender upto Rs:50000 (c) Open tender when the repair is Exceed, the Limit of Rs:50000(iii) The repair is economical wth reference to the Service Period of the tool, Plant, & Machinery</i>						
5	A03402	Rent of Office building (the rent should not be exceeded the rent assessed bye the ETO)	Full Power	120,000 per year Each Case	90,000 per year Each Case	60,000 per year Each Case
10		Declare vehicle / Machinery / Store etc as surplus	500,000 per item	100,000 per item	50000 per item	NA
11		Sale of Surplus / US Vehicle /Machinery / Store etc.	200,000 at a time	40,000 at a time	10,000 at a time	NA
<i>Note: Officer in Cat-I in DDC has Full Power</i>						
15	A0 81	Advance for Const. of House or Purchase of house /Vehicle / Computer	Cat-I, II & III Full Power to sanction the above stated advances to the civil servants to whom they are competent to appoint			
18	A03805	Arrears of TA, pay & Allowance etc.	Cat-I Full power (TA claim upto threeyears & pay and allowance upto sixyears old	Cat-II, III & IV Full Power in respect of claim not more than three years old in respect of govt. Servants to whom they are competent appointing authority		
<i>Note: claims of arrears of pay & allowances of more than six years old shall require the sanction of Finance Department</i>						
1		Consumable Stores (other than drugs)	Full Power	150,000 each case	50,000 each case	25,000 each case
2	A03927	Pharmaceutical (including lab items)	Full Power	50,000 each case	25,000 each case	5,000 each case
Rate Contract Items			Cat-I to IV:- Full Powers subject to availability of budget in he relevant head (Govt. of the Punjab, FD letter No. (FR) 11 -2/89(P) dated 11.10.2000)			
21	A01274	Re-imbusement of Medical Charges (Admn Deptt 100,000-each case (Above 100,000 by SMB)	Cat-I (DCO) 50000	Cat-II (EDO) 3000	Auth:- FD ltr. No. FD (FR) 11-2/80 (Vol-II) dated 18.12.2006	
Important points:						
<i>(i) the single tender system may be adopted for small orders upto Rs: 10,000/- (FD (FR) II-7-87 dt 02 10 06)</i>						
<i>(ii) No reappropriation will be made from one gmat ot another. (SR NO. 9 PB DEL. OF FINANCIAL POWER RULES 2006)</i>						
<i>(iii) Indents of the values exceeding Rs. 1 lac should be advertised in the press. (Clause 7(i) of purchase manual)</i>						
<i>(v) Purchase above Rs.</i>						

Office of the

IV

No.....,

25th January 2008SANCTION ORDER

In exercise of financial powers, delegated under serial # of "Delegation of Financial Power Rules 2006" the *competent authority has accorded sanction to incur an expenditure of Rs...../ (Rupees.....) on account of The expenditure is debitible to following classification during the current financial year 2008 -09:

DDO(Cost Center) Number	
Fund Code	
Department Code	
Sub-Detailed Function	
Detailed Object Code	

(*Authority: District Coordination Officer orders dated)

Drawing & Disbursing Officer
(or designation of the officer)

No.....,

25th January 2008

Copy forwarded to :

1.
2.
3.

Drawing & Disbursing Officer
(or designation of the officer)

Note: *In case of signing sanction order by the authority itself "Competent Authority" would be replaced with "Undersigned" and "Authority" would not be quoted in sanction Order

House Building and Conveyance Advances to Government Servants

V

S #	Type of Advance	Conditions for Entitlement	Amount of Advance			Number of Instalments		
			Federal	NAM	Punjab	Federal	NAM	Punjab
1	House Building Advance	(1) Permanent or 10 years' service in case of temporary employees (2) BPS-01 and BP S-02 employees are eligible irrespective of length of service (3) Two advances in entire service. Second advance will be allowed on complete repayment of first advance along with interest thereon, if any.	Upto 36 months' pay	Upto 36 months' pay	Upto 24 months' pay or Rs.50,000 whichever is less. For BPS-01 & 02 36 months' pay. For repair up to 06 months' pay.	120 for BPS-04 to BPS-22 & 240 for BPS-01 to BPS-02	120 for BPS-03 to BPS-22 & 240 for BPS-01 to BPS-02	120 for BPS-03 to BPS-22 & 240 for BPS-01 to BPS-02
2	Car Advance	Pay of applicant should be Rs.8135 or above - Federal Govt	150,000		35000	60	60	60
3	Motor Cycle Advance	Pay of applicant should be Rs.2928 or more	50,000		12000	60	60	30 and 48 for temporary and permanent employees, respectively

Note: The House or Conveyance should be mortgaged as per provisions of Financial Rules (Amount of advance to be recovered monthly should be in whole rupee)



Employee Master File Creation Form

FORM: PAY01

VI

(Applicable for both Payroll and GP Fund)

Employee ID (To be assigned by DAO / AG)

3 0 9 6 5 0 4 3

01 OFFICE OF THE _____

02 FOR THE MONTH OF October, / / 200803 DDO Code L O 4 0 4 5 Description
(Cost Center) 04 Chief Engineer Irrigation, Lahore.

PERSONNEL ACTIONS - INFO TYPE 00

05 Date of Entry (DD/MM/YYYY)
0 1 / 1 0 / 2 0 0 806 Current Govt
P Punjab
Enter the existing Government reference in this field Enter the existing employee group reference in this field Enter the current BPS Grade in this field07 Employee group
1 Active Permanent08 Employee grade (Sub group)
0 9 BPS-0909 Employee NIC Number
3 5 2 0 2 3 0 1 9 9 9 1 7
Enter 13 digit NIC no in this field10 DOB (DD/MM/YYYY)
2 6 / 0 1 / 1 9 8 0
Enter the date of birth in sequence in

PERSONAL DATA - INFO TYPE 0002

13 Title
c Mr c Miss c Ms c Mrs
Enter the title in this field14 Last name
K H A N
Enter the last name in this field15 First name
T A L H A
Enter the first name in this field16 Father/Husband name
A R S H A D K H A N
Enter the Father/Husband name in this field17 District of domicile Lahore 18 Marital status Single
Enter the district code in this field Enter the province code in this field Enter the nationality in this field19 City of Birth Lahore 20 Date of Marriage/Since (if applicable) DD/MM/YYYY
Lahore / /21 Province of Domicile P N Punjab 22 No. of dependents 0 2
Enter the marital status as married/unmarried in this field Enter the date of marriage contract in this field Enter the number of dependents

23 Nationality 24 Religion

ORGANISATIONAL ASSIGNMENT - INFO TYPE 0001

25 DDO Code (Cost Centre) Chief Engineer Irrigation, Lahore

26 DDO Code (Fund Ce)

Enter the 6 Digit DDO Code in this field Enter the DDO code as m in COA in this field

27 District (Sub area) A.G.Punjab, Lahore

28 Contract Government

AJK Government Baluchistan Government

Federal Government NWFP Government

Punjab Government Sindh Government

29 Position

Gazetted Non Gazetted

30 Designation Sub Divisional Clerk

31 Ministry (Organisation) Irrigation and Power

Enter the designation in this field Enter the Ministry Co

32 Fund Section

33 Payroll Section

Enter the fund section in this field Enter the applicable payroll section in this field

34 Buckle no (if any)

Enter the "Buckle (PATI No)" - if any in this field

PRESENT ADDRESS - INFO TYPE 0006

35 C/O

House no / Street

36 Enter the house no in this field Enter the street no in this field

37 Postal Code

38 City

39 District

Enter the postal code in this field Enter the name of the city in this field Enter the name of the district in this field

40 Province / Region

41 Contact no

42 Company Housing Yes No

Enter the contract no in this field Enter the residence type in this field Enter company housing as yes or no

PERMANENT ADDRESS - INFO TYPE 0006

Permanent address

Permant address is same as above

Enter the permanent address in this field

43 C/O

44 House no / Street

Enter the house no in this field Enter the street no in this field

45 Postal Code

46 City

47 District

Enter the postal code in this field Enter the name of the city in this field Enter the name of the district in this field

48 Province

49 Contact no

50 Company Housing Yes No

Enter the contact phone number in this field Enter the owned/rented/parent's/em

BASIC PAY - INFO TYPE 0008

51 Pay Scale type P 1 Civil 52 BPS Year (Pay Scale Area) 0 8 Y 0 8 53 Grade (Pay Scale Group) 0 9 54 Pay Scale Level 0 1

Fields: Information to be entered here:
 Payscale type Enter the category of employee in this field
 Payscale area Enter the BPS year in this field
 Increment earned Enter the Grade in this field

55 Pays

Wage Type	Description	Amount
0 0 0 1	Basic Pay	3820

Wage Type	Description	Amount

Fields: Information to be entered here:
 Code Enter the pay code in this field
 Description: Enter the description of type of pay in this field
 Balance Enter the amount of pay in this field

56 LEAVES - INFO TYPE 2001

Code	Description	Balance

Code	Description	Balance

BANK DETAIL - INFO TYPE 0009

57 Bank Branch (Bank Key) 2 3 0 9 8 3 NBP Mozang Chungi Branch.
 Enter the bank name in this field Enter the name of the branch name in this field

58 Postal Code 59 City L A H O R E
 Enter the postal code of the city where bank is located Enter the code of the city where bank is located

60 Bank Account no 1 0 4 8 3 5 8 61 Payment method 4
 Enter the account no of the bank in this field Enter the payment method as cash or cheque

GP FUND SUBSCRIPTION - INFO TYPE 0057

62 Wage Type 3 0 0 9 63 GPF Subscription 3 6 5
 Enter the wage type in this field Enter the GP Subscription number in this field Enter the GPF balance in this field

GP FUND - INFO TYPE 9202

64 Interest Applied Yes No 65 GPF balance
 Enter the relevant GPF balance date in this field

66 GPF bal date (DD/MM/YYYY) / / 67 Old GP Fund Account Number IIR3850

CREATE DATA SPECIFICATION - INFO TYPE

68 Date appointed as Gazetted Officer (DD/MM/YYYY) / /

69 Suspension Date / /

70 Expiry of Adhoc/Contract Date / /

INTERNAL DATA - INFO TYPE 0032

71 Previous Personnel Number (if any)

72 National Tax Number (NTN)

73 Leave without pay

74 Cash Center

75 FAMILY INFORMATION - INFO TYPE 0021

Sno	Relation	Last name	First Name	Nominee	Gender	DOB	City of birth	Nationality	%age of share	Emp Type	Other Nationality
1	Father	KHAN	ARSHAD		MALE	1/1/40	LAHORE	PAKISTANI	1 0 0 %		
2	Mother	BANO	SAFIA		FEMALE	3/7/45	GUJRAT	PAKISTANI			
3											

Fields: Information to be entered here:

Relation: Enter the relationship with the employee in this field

Last name: Enter the last name of the eligible family person

First name: Enter the first name of the eligible family person

Nominee: Enter whether the person is nominee of the employee or not

Gender: Enter the Gender as male or female

DOB: Enter the Date of Birth of the nominee/family person

City of birth: Enter the city of birth in this field

Nationality: Enter the nationality of the person mentioned

Birthname: Enter the birthname in case of a woman

%age of share: Enter the %age of share of each nominee

Other Nationality: State any other nationality held by the family person/nominee

Fields: Information to be entered here:

Code: Enter the leave code in this field

Description: Enter the description of type of leave in this field

Balance: Enter the balance of leaves in this field

Date: Enter the date of leave in this field

76 RECURRING PAYMENTS (ALLOWANCES) - INFO TYPE 0014

Wage Type	Description	Amount	Wage Type	Description	Amount
1 0 0 0	HR 45%	1146			
1 3 0 0	Medical Allowance	500			
1 8 6 4	Dearness Allowance	470			
1 2 1 0	Conveyance Allowance	220			

Fields: Information to be entered here:

Code: Enter the allowances code in this field

Description: Enter the description of type of allowances in this field

Balance: Enter the amount of allowances in this field

Date: Enter the date of allowances in this field

77 RECURRING PAYMENTS (DEDUCTIONS) - INFO TYPE 0014

Wage Type	Description	Amount	Wage Type	Description	Amount
3 5	Benefvolent Fund	77			
3 6	Group Insurance	45			

PAYROLL STATUS - INFO TYPE 003

78 SALARY STATUS Start Payment Stop Payment

Prepared By _____ Audited/Checked By _____ Entered/Verified By _____ Employee Signature _____

FORM : PAY01 - INSTRUCTIONS

General Instructions

- A This form is to be used at the time of hiring of a new employee.
- B This form can also be used at the time of hiring a GP Fund only employee.
- C Dates are to be included in the following format:
DD / MM / YYYY
For example: To Input 1 January 2002 use 01/01/2002
- D For List of Codes please refer to List of Codes provided to support these Input Forms
- E As a general rule where the following is seen:

P		PUNJAB
---	--	--------

The boxes imply that there is a code that go into the field. The Description will follow on the line provided.

For Example:

Current Government

N	W	NWFP
---	---	------

CODE DESCRIPTION

Specific Instructions

1	Add the office name : e.g. Ministry pf Commerce/ Govt High School No.2 Peshawar.
2	Add the effective month e.g. October.
3	Refer to List # 3 from the Lists of Codes
4	Enter the Description of the DDO Code.
5	Enter Date when this Information is entered in the computer in DAO/AG/AGPR Offices.
6	Refer to List # 15 from the Lists of Codes
7	Refer to List # 2 from the Lists of Codes
8	Self Explanatory
9	Self Explanatory
10	Date of Birth
11	Self Explanatory
12	Refer to List # 3 from the Lists of Codes
13	Self Explanatory
14	Enter your last name: e.g. Name is Mr. Javed Saleem Arif Last Name will be : Saleem Arif
15	Enter your first name: Using the above example First Name will be :Javed
16	Full Father or Husband's Name
17	Self Explanatory e.g. Hyderabad
18	Self Explanatory. Options can be Single, Married, Widow, Divorced, Unknown
19	Self Explanatory e.g. Peshawar
20	If applicable when did an employee get married.
21	Refer to List # 4 from the Lists of Codes
22	Self Explanatory
23	Self Explanatory e.g. Pakistani
24	Self Explanatory e.g. Islam
25	Write DDO Codes
26	Write DDO Codes
27	Refer to List # 5 from the Lists of Codes
28	Tick the appropriate Contract with a Government.
29	Tich the appropriate box
30	Refer to List # 6 from the Lists of Codes
31	Refer to List # 7 from the Lists of Codes
32	Write concerened fund section
33	Write payroll/GA Section
34	In case of Civil Armed Forces write Buckle Number.
35	Self Explanatory
36	Self Explanatory

32	Write concerned fund section
33	Write payroll/GA Section
34	In case of Civil Armed Forces write Buckle Number.
35	Self Explanatory
36	Self Explanatory
37	Self Explanatory
38	Self Explanatory
39	Self Explanatory
40	Self Explanatory
41	Add Phone Number here
42	Self Explanatory
43	Self Explanatory
44	Self Explanatory
45	Self Explanatory
46	Self Explanatory
47	Self Explanatory
48	Self Explanatory
49	Add Phone Number here
50	Self Explanatory
51	Refer to List # 8 from the Lists of Codes
52	Refer to List # 9 from the Lists of Codes
53	Self Explanatory
54	Self Explanatory
55	Wage Type : Refer to List # 10 from the Lists of Codes Add Description using the list. And Enter the Amount in Rupees
56	Refer to List # 11 from the list enclosed with these instructions.
57	Write Bank/Branch name with codes
58	Self Explanatory
59	Self Explanatory
60	Enter Employee Bank Account Number here.
61	Refer to List # 12 from the Lists of Codes
62	Refer to List # 13 from the Lists of Codes.
63	This is an Amount Column as shown in List # 13
64	Self Explanatory.
65	This is an Amount Column
66	Date on which this balance exists.
67	Old GP Fund Account Number is a 11 digit GP Fund Number.
68	Self Explanatory
69	Self Explanatory
70	Self Explanatory
71	Self Explanatory
72	Self Explanatory
73	Self Explanatory
74	Self Explanatory
75	Enter Nominee/Family Info here
76	Wage Type : Refer to List # 14 from the Lists of Codes Add Description using the list. And Enter the Amount in Rupees
77	Wage Type : Refer to List # 14 from the Lists of Codes Add Description using the list. And Enter the Amount in Rupees
78	Self Explanatory.

PAYROLL SYSTEM
AMENDMENT FORM
SINGLE EMPLOYEE ENTRY

OFFICE OF THE Chief Engineer Irrigation, Lahore

FOR THE MONTH OF OCTOBER / 2008

DDO Code L 0 4 0 4 5
(Cost Center)

Chief Engineer Irrigation, Lahore

Personnel Number 3 0 0 8 1 3 1 1

Fazal Khan

National ID
Card Number

Grade (Pay Scale Group) 1 5

BPS-15

Salary Start Stop

Info Type	Field ID 15	GENERAL DATA CHANGE 13										CHANGE IN PAYMENTS / DEDUCTIONS										Effective Date 21	Remarks 22				
		New										Rupees 19												Ad 20			
1		House Rent Allowance 45%	1001	1	3	6	5	7	5			1	10	2008													
1		Spl. Allowance 100%	1844	5	3	5	5	0	0																		
1		Dearness Allowance	1864	5	5	6	0	0																			
1		Medical Allowance	1300	5	0	0	0	0																			
1		Adjustment House Rent Allowance 45%	5002	1	3	6	5	7	5																		
1		Adjustment Special Allowance	5001	5	3	5	5	0	0																		
9		240186 (MCB the Mall Road Lahore)																									
		10645-4 (Account #)																									
		NTN Number- 30035887																									

Prepared By 23

Audited/Checked By 24

Entered / Verified By

FORM : PAY02 - INSTRUCTIONS

General Instructions

- A This form is to be used to enter monthly monetary and non-monetary adjustments.
- B This form is to be used for adjustments in Payroll area only.
- C This form is to be used to enter adjustment for single employee only.
- D Dates are to be included in the following format:
DD / MM / YYYY
For example: To Input 1 January 2002 use 01/01/2002
- E For List of Codes please refer to List of Codes provided to support these Input Forms
- F As a general rule where the following is seen:

--	--	--

The boxes imply that there is a code that go into the field. The Description will follow on the line provided.

For Example:

Current Government

N	W	NWFP
---	---	------

CODE DESCRIPTION

Specific Instructions

- | | |
|----|--|
| 1 | Add the date of submission of this form. |
| 2 | Add the page number of this form. |
| 3 | Add the office name : e.g. Ministry pf Commerce/ Govt High School No.2 Peshawar. |
| 4 | Add the month to which this adjustment relates. E.g. October |
| 5 | Write DDO Code |
| 6 | Enter the Description of the DDO Code. |
| 7 | Add Computer Generated Personnel Number. This is an eight digit code in the new SAP system, while 11 digit in the Legacy system. |
| 8 | Add name of the employee. |
| 9 | Add National ID Card Number. This is a 11 or 13 Digit code (depending upon issuing authority). |
| 10 | Self Explanatory |
| 11 | Add Description of Grade e.g BPS 18. |
| 12 | In case salary is to be stopped for this employee select "Stop". Where salary payment of an employee whose payment was stopped is to be revived, select "Start". |
| 13 | These are Non-Monetary changes. E.g. change of Address. |
| 14 | Refer to List # 25 from the Lists of Codes and select the info type e.g. 009 for change of bank account number |
| 15 | Choose the field that requires adjustment. E.g. 60 for change in Bank account number. |
| 16 | Enter the new contents of change. E.g. bank account number PLS 2779- |
| 17 | These are Monetary changes. E.g. Change of amount in reccurent payments/ deduction (allowances). |
| 18 | Refer to List # 14 and 60 from the Lists of Codes |
| 19 | Add Amount in Rupees and Paisa |
| 20 | Add "P" if the adjustment is in the form of "Payment". Add "D" if the adjustment is a "Debit" adjustment. |
| 21 | Add date from which this change becomes effective. |
| 22 | Add any remarks. |
| 23 | Name and Signature of person preparing this form. |
| 24 | Name and Signature of certifying officer. |
| 25 | Name and Signature of person who has entered and verified this form. |

**PAYROLL SYSTEM
AMENDMENT FORM
MULTIPLE EMPLOYEE ENTRY**

OFFICE OF THE District Live Stock Officer

FOR THE MONTH OF October / 2008

DDO Code L O 7 1 3 0 Description District Live Stock Officer
(Cost Center)

FORM: PAV03
Date: 1
Page No. 2

EMPLOYEE DETAILS				GENERAL DATA CHANGE ¹¹				CHANGE IN PAYMENTS / DEDUCTIONS ¹⁴				Stop Effective		Remarks		
Employee Number	Employee Name	NIC Number	Info Type	Field ID ¹²	New Contents ¹³	Wage Type ¹⁵	Rupees ¹⁶	Amount	Paise ¹⁷	Adl ¹⁸	Sal. ¹⁹	Date ¹⁹				
3 0 0 4 3 7 3 0	Alia Bano		14			1 2 1 0		2	4	8	0	0				Start Coveyance Allow
3 0 0 4 3 7 3 0	Alia Bano		15			5 0 1 1		2	4	8	0	0				Payment of Conv. Allow. Arrears
3 0 2 6 8 9 2 7	Hamnad Raza		14			1 0 0 1		0	0	0	0	0				Stop House Rent 45%
3 0 2 6 8 9 2 7	Hamnad Raza		14			3 8 4 5		1	5	0	0	0				Start Welfare Fund Deduction
3 0 0 5 6 3 9 4	Robina Nasim		15			5 0 0 2		2	9	5	5	0				Adl. House Rent
3 0 0 5 6 3 9 4	Robina Nasim		15			6 0 0 1				4	9	0				Adl. Benevolent Fund
3 0 0 5 6 3 9 4	Robina Nasim		2													
3 0 0 5 6 3 9 4	Robina Nasim		1													Job Key Steno Typist (1360)

Prepared By: 21

Audited/Checked By: 23

Entered / Verified By: 23

FORM : PAY03 - INSTRUCTIONS

General Instructions

- A This form is to be used to enter monthly monetary and non-monetary adjustments.
- B This form is to be used for adjustments in Payroll area only.
- C This form is to be used to enter adjustment for multiple employees within a DDO.
- D Dates are to be included in the following format:

DD / MM / YYYY

For example: To Input 1 January 2002 use 01/01/2002

- E For List of Codes please refer to List of Codes provided to support these Input Forms

- F As a general rule where the following is seen:

--	--	--

The boxes imply that there is a code that go into the field. The Description will follow on the line provided.

For Example:

Current Government

N	W	NWFP	
CODE		DESCRIPTION	

Specific Instructions

- 1 Add the date of submission of this form.
- 2 Add the page number of this form.
- 3 Add the office name : e.g. Ministry pf Commerce/ Govt High School No.2 Peshawar.
- 4 Add the month to which this adjustment relates. E.g. October
- 5 Write DDO Codes
- 6 Enter the Description of the DDO Code.
- 7 Add Computer Generated Personnel Number. This is an eight digit code in the new SAP system, while 11 digit in the Legacy system.
- 8 Add name of the employee.
- 9 Add National ID Card Number. This is a 11 or 13 Digit code (depending upon issuing authority).
- 10 Please refer to List no19 and choose the info type.
- 11 These are Non-Monetary changes. E.g. change of Address.
- 12 Required Field ID may be selected from Form PAY01.
- 13 Enter the new contents of change. E.g. 12345678910 as a change in NIC Number.
- 14 These are Monetary changes. E.g. Change of amount in an recurrent payments/deductions.
- 15 Refer to List # 14 and 16 from the Lists of Codes .
- 16 Add Amount in Rupees and Paisa
- 17 Add "P" if the adjustment is in the form of "Payment". Add "D" if the adjustment is a "Debit" adjustment.
- 18 In case salary is to be stopped for this employee select "Stop". Where salary payment of an employee whose payment was stopped is to be revived, select "Start".
- 19 Add date from which this change becomes effective.
- 20 Add any remarks.
- 21 Name and Signature of person preparing this form.
- 22 Name and Signature of certifying officer.
- 23 Name and Signature of person who has entered and verified this form.



TEMPORARY LOANS / ADVANCES FORM (NEW & AMENDMENT)

FORM: PAYF05

OFFICE OF THE ³District Live Stock Lahore

Date ¹ _____

FOR THE MONTH OF ⁴ October, / 2008

Page No. ² _____

GENERAL INFORMATION

DDO Code (Cost Center) **L O 7 1 3 0** Description ⁶ District Live Stock Officer

Personnel Number **3 0 1 2 6 2 1 8** Name ⁸ Haider Abbas

National ID Card Number _____ Designation Code ¹¹ **0 0 0 0 0 6 9 8** Description ¹² Head Clerk Grade ⁹ **0 7**

Scale **0 7** Period of Service ¹⁵ _____ Old GP Fund Account No. ¹⁶ _____

BPS-07

TEMPORARY LOAN DETAILS

Loan Code **0 3 6 8** Description ¹⁶ GPF Temp. Advance Approval Date of Loan ¹⁹ **0 1 / 1 0 / 2 0 0 8**

DD MM YYYY

Loan Condition ^c With Interest ^c Without Interest Loan Interest _____ % Refundable ^c 50% Percentage of GP Fund Balance ^c 80%

Principal

Amount of Loan ²³ **4 8 0 0 0** Date of First Deduction ²⁴ **0 1 / 1 0 2 0 0** Rate of Recovery ²⁵ **1 0 0 0**

DD MM YYYY

Date of Last Deduction ²⁶ **0 1 / 0 9 2 0 1** Rate of Recovery ²⁷ **1 0 0 0**

DD MM YYYY

Outstanding Balance of Loan ²⁸ **4 8 0 0**

Interest

Loan Code ²⁹ _____ Description ³⁰ _____

Amount of Interest ³¹ _____ Date of First Deduction ³² _____ / _____ / _____ Rate of Recovery ³³ _____

DD MM YYYY

Date of Last Deduction ³⁴ _____ / _____ / _____ Rate of Recovery ³⁵ _____

DD MM YYYY

Outstanding Balance of Interest ³⁶ _____

Employee Specimen Signature ⁴⁰ _____

Prepared by ³⁷ _____

Audited/Checked by ³⁸ _____

Entered/Verified by ³⁹ _____

FORM : PAY05 - INSTRUCTIONS

General Instructions

- A This form is to be used to enter Temporary Loans and Advances
- B This form is to be used to enter information for single employee only.
- C Dates are to be included in the following format:
DD / MM / YYYY
For example: To Input 1 January 2002 use 01/01/2002
- D For List of Codes please refer to List of Codes provided to support these Input Forms
- E As a general rule where the following is seen:

--	--

The boxes imply that there is a code that go into the field. The Description will follow on the line provided.
For Example:

Current Government	
N	W
NWFP	
CODE	DESCRIPTION

Specific Instructions

- 1 Add the date of submission of this form.
- 2 Add the page number of this form.
- 3 Add the office name : e.g. Ministry of Commerce/ Govt High School No.2 Peshawar.
- 4 Add the month to which this adjustment relates. E.g. October
- 5 Write DDO Codes
- 6 Enter the Description of the DDO Code.
- 7 Add Computer Generated Personnel Number. This is an eight digit code in the new SAP system, while 11 digit in the Legacy system.
- 8 Add name of the employee.
- 9 Self Explanatory
- 10 Add National ID Card Number. This is a 11 or 13 Digit code (depending upon issuing authority).
- 11 Refer to List # 6 from the Lists of Codes .
- 12 Enter the Description of Designation.
- 13 Self Explanatory
- 14 Enter the Description of Scale e.g. BPS-18.
- 15 Add Period of Service in years.
- 16 Add Old GP Fund Account Number if any
- 17 Refer to List # 15 from the Lists of Codes .
- 18 Enter the Description of Loan.
- 19 Add date on which this loan has been approved.
- 20 Is this loan interest bearing or interest free.
- 21 Add the percentage of Interest applied to this loan.
- 22 Self Explanatory
- 23 Add Total amount of Principal Loan
- 24 Add the date when the first deduction of principal loan starts.
- 25 Add the monthly rate of recovery
- 26 Add the date when the deduction of principal loan ends.

27	Add the amount of Last Deduction.
28	For employees who have already have a loan.This filed is not to be filled for the purpose of new loan information.
29	Refer to List # 15 from the Lists of Codes .
30	Enter the Description of Interest Loan.
31	Interest is treated as a separate loan.Add the loan amount.
32	Self Explanatory
33	Self Explanatory
34	Self Explanatory
35	Self Explanatory
36	For employees who have already have a loan.This filed is not to be filled for the purpose of new loan information.
37	Name and Signature of person preparing this form.
38	Name and Signature of certifying officer.
39	Name and Signature of person who has entered and verified this form.
40	Employee's Signature.



PERMANENT LOAN FORM (NEW & AMENDMENT)

OFFICE OF THE _____ Dy. DEO (MEE) Gulberg
 FOR THE MONTH OF _____ October / 2008

GENERAL INFORMATION

DDO Code (Cost Center)	L 0 7 5 8 0	Description Dy. DEO (MEE) Gulberg
Personnel Number	3 0 8 7 0 6 0 8	Name ³² Nasir Ahmed
National ID Card Number		Grade <input type="checkbox"/> <input type="checkbox"/>
Scale	0 9	Designation Code BPS-09
		Period of Service
		Old GP Fund Account No. ¹⁶
		Designation Description 0 0 0 0 5 8 1 8
		¹² E.S.E

PERMANENT LOAN DETAILS

Date of Permanent Loan	DD	MM	YYYY	Total Amount	Non-Refundable Percentage of GP Fund Balance ¹⁹	Zakat
0 1 / 1 0 / 2 0 0 8				4 5 0 0 0	<input checked="" type="checkbox"/> 80% <input type="checkbox"/> 100% <input type="checkbox"/> Other _____ %	<input type="checkbox"/>

Prepared by ²⁰ _____ Audited/Checked by ²¹ _____ Entered/Verified by ²² _____
 Employee Specimen Signature ²³ _____

FORM : PAY06 - INSTRUCTIONS**General Instructions**

- A** This form is to be used to enter Permanent Loans and Advances
- B** This form is to be used to enter information for single employee only.
- C** Dates are to be included in the following format:

DD / MM / YYYY

For example: To Input 1 January 2002 use 01/01/2002

- D** For List of Codes please refer to List of Codes provided to support these Input Forms

- E** As a general rule where the following is seen:

--	--	-------

The boxes imply that there is a code that go into the field. The Description will follow on the line provided.

For Example:

Current Government

P		PUNJAB_____
---	--	-------------

CODE DESCRIPTION

Specific Instructions

- 1** Add the date of submission of this form.
- 2** Add the page number of this form.
- 3** Add the office name : e.g. Ministry pf Commerce/ Govt High School No.2 Peshawar.
- 4** Add the month to which this adjustment relates. E.g. October
- 5** Write DDO Codes
- 6** Enter the Description of the DDO Code.
- 7** Add Computer Generated Personnel Number. This is an eight digit code in the new SAP system, while 11 digit in the Legacy system.
- 8** Add name of the employee.
- 9** Self Explanatory.
- 10** Add National ID Card Number. This is a 11 or 13 Digit code (depending upon issuing authority).
- 11** Refer to List # 6 from the Lists of Codes .
- 12** Enter the Description of Designation.
- 13** Self Explanatory.
- 14** Enter the Description of Scale e.g. BPS-17.
- 15** Add Period of Service in years.
- 16** Add Old GP Fund Account Number if any.
- 17** Add date when permanent loan starts.
- 18** Add total amount of permanent loan.
- 19** Self Explanatory.
- 20** Name and Signature of person preparing this form.
- 21** Name and Signature of certifying officer.
- 22** Name and Signature of person who has entered and verified this form.
- 23** Employee Signature.

VII

Computation of income tax payable by the salaried taxpayers for tax year 2008 in accordance with Federal Board of Revenue, Islamabad Circular # C.No. 4(5)ITR/06, dated 26th July, 2008

All perquisites, allowances or benefits, [except those covered under Part-1 of the Second Schedule to the Ordinance], are to be included in the salary income.

2. INCREASE IN BASIC THRESHOLD

The Basic exemption for salaried person Rs.180,000. For the women taxpayer this limit is Rs. 240,000. The slabs are as under:-

S.No	Taxable Income	Rate of tax
(1)	(2)	(3)
1.	Where the taxable income does not exceed Rs.180,000	0%
2.	Where the taxable income exceeds Rs. 180,000 but does not exceed Rs.250,000	0.50%
3.	Where the taxable income exceeds Rs.250,000 but does not exceed Rs.350,000	0.75%
4.	Where the taxable income exceeds Rs. 350,000 but does not exceed Rs.400,000	1.50%
5.	Where the taxable income exceeds Rs.400,000 but does not exceed Rs.450,000	2.50%
6.	Where the taxable income exceeds Rs.450,000 but does not exceed Rs.550,000	3.50%
7.	Where the taxable income exceeds Rs.550,000 but does not exceed Rs.650,000	4.50%
8.	Where the taxable income exceeds Rs.650,000 but does not exceed Rs.750,000	6.00%
9.	Where the taxable income exceeds Rs.750,000 but does not exceed Rs.900,000	7.50%
10.	Where the taxable income exceeds Rs.900,000 but does not exceed Rs.1,050,000	9.00%
11.	Where the taxable income exceeds Rs.1,050,000 but does not exceed Rs.1,200,000	10.00%
12.	Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.1,450,000	11.00%
13.	Where the taxable income exceeds Rs.1,450,000 but does not exceed Rs.1,700,000	12.50%
14.	Where the taxable income exceeds Rs.1,700,000 but does not exceed Rs.1,950,000	14.00%
15.	Where the taxable income exceeds Rs.1,950,000 but does not exceed Rs.2,250,000	15.00%
16.	Where the taxable income exceeds Rs.2,250,000 but does not exceed Rs.2,850,000	16.00%
17.	Where the taxable income exceeds Rs.2,850,000 but does not exceed Rs.3,550,000	17.50%
18.	Where the taxable income exceeds Rs.3,550,000 but does not exceed Rs.4,550,000,	18.50%
19.	Where the taxable income exceeds Rs.4,550,000 but does not exceed Rs.8,650,000	19.00%
20.	Where the taxable income exceeds Rs.8,650,000	20.00%

3. MARGINAL TAX RELIEF FOR THE SALARIED TAXPAYERS.

Where the total income of a taxpayer marginally exceeds the maximum limit of a slab in the table, the income tax payable shall be the tax payable on the maximum of that slab plus an amount equal to –

- (i) 20% of the amount by which the total income exceeds the said limit where the total income does not exceed 500,000
- (ii) 30% of the amount by which the total income exceeds in each slab but total income does not exceed 10,50,000
- (iii) 40% of the amount by which the total income exceeds in each slab but total income does not exceed 20,00,000

- (iv) 50% of the amount by which the total income exceeds in each slab but total income does not exceed 44,50,000
- (v) 60% of the amount by which the total income exceeds in each slab but the total income exceeds 44,50,000”

The calculation of marginal relief and tax payable under these provisions of law is explained through the following examples:-

EXAMPLE NO. 2

Slab No.	Rate of tax	Tax	Increase in tax	Percentage of tax on marginal income
06	3.5%	19250		
07	4.5%	25200	5950/-	60%

Marginal relief according to formula (ii)

Tax payable on the maximum of the slab : Rs. 19250
 *20% of the marginal increase of Rs.10000 : Rs. 2000

Total tax payable : Rs. 21250
 Relief (25200 - 21250) = Rs. 3950
 Effective rate of tax (21250/560000*100) : 3.79%

4. ANNUAL STATEMENT OF DEDUCTION OF INCOME TAX TO BE TREATED AS A RETURN OF INCOME.

Annual statement of deduction of income tax filed by the employee, where the entire income of a taxpayer consists of “salary”, will be treated as a return of income of the salaried person

7. Taxation of accommodation provided by the employer

For the purpose of calculation of value of the accommodation perquisite, the amount of house rent that would have been paid by the employer (if house was not provided) shall be included in the salary for tax purposes.

8. ADJUSTMENT OF TAX LIABILITY OF SALARIED TAXPAYERS BY EMPLOYERS BEING WITHHOLDING AGENT.

Every employer, while deducting income tax on the income chargeable under the head “Salary” of its employees, is allowed to make such adjustments, as may be necessary, for any excess deduction or deficiency arising out of any previous deduction or failure to make deduction during the Tax Year under the provisions of section 149 of the Income Tax Ordinance, 2001.

(i) ADJUSTMENT OF TAX DEDUCTED/COLLECTED ON:

- (a) Motor vehicle u/s 234 in respect of motor vehicle registered in employee’s own name;
- (b) Telephone bill as subscriber of telephone.
- (c) Cash withdrawals from banks; and
- (d) Registration of new Car/Jeep U/S 231-B

Rates of Income Tax (withholding) on supplies & services

Supplies: 03.50 %
 Services / Contracts: 06.00 %
 Rent of house property: 05.00 %

Rates of General Sales Tax

Rate of GST: 16.00 %
 At source deduction: 03.00 % (out of total 16.00%)
 Head of Account: G12777 (Provincial and District Govts)
 B02341 (Federal Government)

BACK_SLAB MARGINAL FORMULA - TAX YEAR - 2009
WHO CAN BENEFIT AND HOW

If Income of a salaried person falls between any of the MARGINAL LIMIT given below, ho may be benefitted from the Formula by using the Formulae of Column 10 otherwise Current Slab Rate will be applied, as usual.

S No	Taxable Income **			EXAMPLES				Relief (7 - 5)	Effective Rate 5 / 4 * 100	MARGINAL FORMULAS
	Exceeds Rs:	Does Not Exceed:	Limits	INCOME	MARGINAL	CURRENT SLAB				
				(Dummy)	TAX	Rate	Tax			
1	2	3	4	5	6	7	8	9	10	
1	180,000			Zero Tax For MEN and For WOMEN Taxpayers Ecmpt Limit is Rs 240,000						
2	180,000	250,000	184615*	180,050 182,000 184,615	10 400 923	0.5 0.5 0.5	900 910 923	890 510 0.08	0.01 0.22 0.50	(Income - 180000) x 0.2
3	250,000	350,000	253,246	250,050 252,000 253,246	1,260 1,650 1,899	0.75 0.75 0.75	1,875 1,890 1,899	615 240 0.14	0.50 0.65 0.75	1250 + (Income - 250000) x 0.2
4	350,000	400,000	364,189	350,100 362,000 364,189	2,645 5,025 5,463	1.5 1.5 1.5	5,252 5,430 5,463	2,607 405 0.03	0.76 1.39 1.50	2625+ (Income - 350000) x 0.2
5	400,000	450,000	422,856	400,100 410,000 422,856	6,020 8,000 10,571	2.5 2.5 2.5	10,003 10,250 10,571	3,983 2,250 0.20	1.50 1.95 2.50	6000+ (Income - 400000) x 0.2
6	450,000	550,000	477,271	450,050 460,000 477,271	11,260 13,250 16,704	3.5 3.5 3.5	15,752 16,100 16,704	4,492 2,850 0.28	2.50 2.88 3.50	11250+ (Income - 450000) x 0.2
7	550,000	650,000	571,568	550,001 561,000 571,568	19,250 22,550 25,720	4.5 4.5 4.5	24,750 25,245 25,721	5,500 2,695 0.16	3.50 4.02 4.50	19250+ (Income - 550000) x 0.3
8	650,000	750,000	690,624	650,010 670,000 690,624	29,253 35,250 41,437	6.0 6.0 6.0	39,001 40,200 41,437	9,748 4,950 0.24	4.50 5.26 6.00	29250+ (Income - 650000) x 0.3
9	750,000	900,000	799,999	750,010 775,000 799,999	45,003 52,500 60,000	7.5 7.5 7.5	56,251 58,125 60,000	11,248 5,625 0.23	6.00 6.77 7.50	45000+ (Income - 750000) x 0.3
10	900,000	1,050,000	964,285	900,010 930,000 964,285	67,503 76,500 86,786	9.0 9.0 9.0	81,001 83,700 86,786	13,498 7,200 0.15	7.50 8.23 9.00	67500+ (Income - 900000) x 0.3
11	1,050,000	1,200,000	1,084,999	1,050,010 1,065,010 1,084,999	94,504 100,504 108,500	10.0 10.0 10.0	105,001 106,501 108,500	10,497 5,997 0.30	9.00 9.44 10.00	94500+ (Income - 1050000) x 0.4
12	1,200,000	1,450,000	1,241,379	1,200,010 1,220,000 1,241,379	120,004 128,000 136,552	11.0 11.0 11.0	132,001 134,200 136,552	11,997 3,200 0.09	10.00 10.49 11.00	120000+ (Income - 1200000) x 0.4
13	1,450,000	1,700,000	1,529,090	1,450,010 1,490,000 1,529,090	159,504 175,500 191,136	12.5 12.5 12.5	181,251 186,250 191,136	21,747 10,750 0.25	11.00 11.78 12.50	159500+ (Income - 1450000) x 0.4
14	1,700,000	1,950,000	1,798,076	1,700,010 1,750,000 1,798,076	212,504 232,500 251,730	14.0 14.0 14.0	238,001 245,000 251,731	25,497 12,500 0.24	12.50 13.29 14.00	212500+ (Income - 1450000) x 0.4
15	1,950,000	2,250,000	2,005,714	1,950,010 1,980,000 2,005,714	273,005 285,000 300,857	15.0 15.0 15.0	292,502 297,000 300,857	19,497 12,000 0.10	14.00 14.39 15.00	TWO Formulas:- 273000+(Income - 950000)x0.4 : Income< 20 Lac 273000 + (Income - 950000)x0.4 : Income> 20 Lac
16	2,250,000	2,850,000	2,316,176	2,250,010 2,290,010 2,316,176	337,505 357,505 370,588	16.0 16.0 16.0	360,002 366,402 370,588	22,497 8,897 0.16	15.00 15.61 16.00	337500+ (Income - 2250000) x 0.5
17	2,850,000	3,550,000	2,981,538	2,850,010 2,930,000 2,981,538	456,005 496,000 521,769	17.5 17.5 17.5	498,752 512,750 521,769	42,747 16,750 0.15	16.00 16.93 17.50	456000+ (Income - 2850000) x 0.5
18	3,550,000	4,550,000	3,662,698	3,550,010 3,620,000 3,662,698	621,255 656,250 677,599	18.5 18.5 18.5	658,752 669,700 677,599	35,497 13,450 0.13	17.50 18.13 18.50	621250+ (Income - 3550000) x 0.5
19	4,550,000	8,650,000	4,605,487	4,550,010 4,580,000 4,605,487	841,756 859,750 875,042	19.0 19.0 19.0	864,502 870,200 875,403	22,746 10,450 0.33	18.50 18.77 19.00	841750+ (Income - 4550000) x 0.6
20	8,650,000		8,866,249	8,650,010 8,750,000 8,866,249	1,643,506 1,703,500 1,773,249	20.0 20.0 20.0	1,730,002 1,750,000 1,773,250	86,496 46,500 0.40	19.00 19.47 20.00	1643500+ (Income - 8650000) x 0.6
	* For Women Taxpayers Following is the Marginal Limit:									
	240,000	250,000	246,152	240,100 243,000 246,152	20 600 1,230	0.5 0.5 0.5	1,201 1,215 1,231	1,181 615 0.36	0.01 0.25 0.50	(Income - 240000) x 0.2 **

** These are the same as in the Income Tax Circular under considerations: Circular 6 of 2008 date 10th July 2008

FIXATION ON REVISION OF PAY SCALES

VIII

National Pay Scales 1.3.72				Revised National Pay Scales 1.5.77		Revised National Pay Scales 1.7.81	
*Fixation of pay at the stage equal to, or if there is no such stage at the stage next above, the aggregate of the previous pay and following increases:-				*Fixation at the stage equal to, or if there is no such stage, at stage next above, the aggregate of the basic pay in the NPS of 1.3.72 and following increases:- S.No Description Increase		With effect from 1st. July, 1981, stages of the National Pay Scales of 1.5.77 were extended. The pay of the employees, was advanced by one stage of the relevant National Pay Scale.	
1-2	40	20	40	1. Dearness Allowance	Rs. 35 up to pay Rs.700 with marginal adjustment of Rs.734.		
3-4	30	20	40	2. Addl. Dearness Allowance	10% (Min Rs.50 Max Rs.150)		
5-7	20	30	60	3. Special Dearness Allowance	Rs. 25 PM		
8-11	15	30	60	4. Increase at time of fixation	10% over the aggregate of the basic pay and dearness allowances at S.No.1, 2 & 3, above.		
12-16	10	30	60				
17-18	0	0	60				
19 & above		Only next above stage					
1	100-2-116/-3-140			250-5-280/-6-340		250-5-280/-6-340-7-375	
2	110-3-152/4-160			260-6-302/7-365		260-6-302/7-365-8-405	
3	120-3-150/5-180			270-7-326/8-390		270-7-326/8-390-9-435	
4	130-4-170/5-200			280-8-352/9-415		280-8-352/9-415-12-475	
5	150-6-180/8-220/10-280			290-10-350/12-470		290-10-350/12-470-14-540	
6	165-8-205/10-255/10-315			315-12-399/14-525		315-12-399/14-525-16-605	
7	180-10-230/10-280-15-370			335-14-447/16-575		335-14-447/16-575-18-665	
8	200-12-260/15-335/15-425			370-16-514/18-640		370-16-514/18-640-22-750	
9	225-15-300/16-380/20-480			390-20-590/22-700		390-20-590/22-700-24-820	
10	250-18-340/20-440/20-540			410-22-520/24-760		410-22-520/24-760-28-900	
11	275-20-375/20-475/25-600			430-24-550/28-830		430-24-550/28-830-30-980	
12	300-20-400/25-525/25-650			460-28-600/30-900		460-28-600/30-900-32-1060	
13	325-25-450/25-575/25-700			490-30-790/32-950		490-30-790/32-950-35-1125	
14	350-25-475/25-600/30-750			520-30-730/35-1010		520-30-730/35-1010-40-1210	
15	375-25-500/30-650/35-825			550-35-900/40-1100		550-35-900/40-1100-50-1350	
16	400-35-750/50-1000			625-40-825/50-1325		625-40-825/50-1325-60-1625	
17	500-50-1000/50-1250			900-50-1150/60-1750		900-50-1150/60-1750-100-2250	
18	1000-75-1750			1350-75-1650/100-2650		1350-75-1650/100-2650	
19	1800-80-2200			2250-100-3050		2250-100-3050	
20	2300-100-2600			2600-125-3600		2600-125-3600	
21	2750 Fixed			3000-150-4200		3000-150-4200	
22	3000 Fixed			3250-200-4850		3250-200-4850	

*Provided that where such a stage exceeds the maximum of the relevant pay scale, the excess will be allowed as personal pay subject to subsequent reductions under FR-37.

Basic Pay Scales 1.7.83		Rrevised Basic Pay Scales 1.7.87		Revised Basic Pay Scales 1.6.91																												
<p>*Fixation on point to point basis provided where the pay so determined is less than the aggregate of previous basic pay and following DAs/Increases, than the pay will be fixed at the stage equal to, or if there is no such stage at the stage next above, as compare to this aggregate:- S No. Increases</p> <p>1. 10% Dearness All. on Basic Pay-Min Rs.100 Max Rs.250.</p> <p>2. 45% Dearness All. on Basic Pay-Min Rs.50 Max.Rs.200(After ded-Max. above increases at S.No.1)</p> <p>3. 10% Increase on aggregate of pay and DAs at S. no.1 &2 above.</p> <p>4. 10% LCA on Basic Pay Max Rs. 200.</p>		<p>Fixation on point to point basis. Indexation of pay (Not for Fixation purposes)</p> <p>Basic pay Indexation w.e.f.1.7.85 %</p> <p>a) Up to Rs.1500 13.50</p> <p>b) Above Rs.1500 10.00</p> <p>(Provided that Indexed pay will not be less than Rs. 1703 P.M.) w.e.f. 1.7.86</p> <p>Inclusive of above rate of Indexation w.e.f 1.7.85</p> <p>a) Up to Rs.1500 18.000</p> <p>b) Above Rs.1500 13.50</p> <p>(Provided indexed pay will not be less than Rs.1770. P.M.</p>		<p>The pay (BS 01-15) shall first be fixed in the modified scales at the stage having the same pay, or if there is no such stage at the next higher stage and thereafter the pay shall be fixed in the revised pay scales on point to point basis. In case the above fixation gives a benefit less than Rs. 100 on pay over May, 1991 then pay shall be fixed at the stage equal to, or if there is no such stage at the next above stage, the aggregate of basic pay and following increases:-</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Description</th> <th>Increases</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Indexation pf pay (1.7.88)</td> <td>%</td> </tr> <tr> <td></td> <td>- Basic pay up to Rs.1500</td> <td>2.80</td> </tr> <tr> <td></td> <td>- Basic pay above Rs.1500</td> <td>2.10</td> </tr> <tr> <td></td> <td>(Indexed pay will not be less than 1542)</td> <td></td> </tr> <tr> <td>2.</td> <td>Comp.All.1.7.89. 5% of Basic Pay.</td> <td></td> </tr> <tr> <td>3.</td> <td>Add. Comp.All 1.7.90 10%of Basic Pay</td> <td></td> </tr> <tr> <td>4.</td> <td>Dearness All. 1.12.90</td> <td>Rs.200</td> </tr> <tr> <td>5.</td> <td>Minimum benefit while fixation</td> <td>Rs.100</td> </tr> </tbody> </table>		S. No.	Description	Increases	1.	Indexation pf pay (1.7.88)	%		- Basic pay up to Rs.1500	2.80		- Basic pay above Rs.1500	2.10		(Indexed pay will not be less than 1542)		2.	Comp.All.1.7.89. 5% of Basic Pay.		3.	Add. Comp.All 1.7.90 10%of Basic Pay		4.	Dearness All. 1.12.90	Rs.200	5.	Minimum benefit while fixation	Rs.100
S. No.	Description	Increases																														
1.	Indexation pf pay (1.7.88)	%																														
	- Basic pay up to Rs.1500	2.80																														
	- Basic pay above Rs.1500	2.10																														
	(Indexed pay will not be less than 1542)																															
2.	Comp.All.1.7.89. 5% of Basic Pay.																															
3.	Add. Comp.All 1.7.90 10%of Basic Pay																															
4.	Dearness All. 1.12.90	Rs.200																														
5.	Minimum benefit while fixation	Rs.100																														
		Modified Scales		Revised BPS																												
1	440 - 10 - 640	600-13-860	605-17- 860	920 - 26 - 1310																												
2	460 - 12 - 700	625 - 16 - 945	630-21- 945	945 - 32 - 1425																												
3	480 - 14 - 760	650 - 19 - 1030	655-25- 1030	975 - 37 - 1530																												
4	500 - 16 - 820	675 - 22 - 1115	680-29- 1115	1005 - 43 - 1650																												
5	520 - 18 - 880	700 - 25 - 1200	705-33- 1200	1035 - 49 - 1770																												
6	540- 20 - 940	725 - 28 - 1285	730-37- 1285	1065 - 54 - 1875																												
7	560- 23- 1020	750 - 31 - 1370	755-41- 1370	1095 - 60 - 1995																												
8	590- 26- 1110	790 - 34 - 1470	795-45- 1470	1140 - 65 - 2115																												
9	620- 29- 1200	830 - 38 - 1590	840-50- 1590	1185 - 72 - 2265																												
10	660- 32- 1300	870 - 42- 1710	870-56- 1705	1230 - 79 - 2415																												
11	700- 35- 1400	910 - 46 - 1830	915-61- 1830	1275 - 86 - 2565																												
12	750 - 40 - 1550	970 - 52- 2010	975-69- 2010	1355 - 96 - 2795																												
13	800- 45- 1700	1035 - 58- 2195	1040-77- 2195	1440-107 - 3045																												
14	850 - 50- 1850	1100 - 64- 2380	1105-85- 2380	1530-119 - 3315																												
15	900 - 55- 2000	1165 - 71- 2585	1160-95- 2585	1620-131 - 3585																												
16	1050-- 80- 2250	1350-105- 2925		1875- 146 - 4065																												
17	1600-120-3040	2065-155- 3925		2870-215 - 5450																												
18	2100-150-3600	2710-195- 4660		3765-271 - 6475																												
19	3200-160-4480	4130-205- 5770		5740-285 - 8590																												
20	3800-180-5240	4900-235- 6780		6810-325- 10060																												
21	4200-225-6000	5420-290- 7740		7535-405- 11585																												
22	4500-250-6500	5800-325- 8400		8075-450- 12575																												

BPS	Revised Basic Pay Scales 1.6.94	BPS	Revised Basic Pay Scales 1.12.2001	Revised Basic Pay Scales 1.7.2005	Revised Basic Pay Scales 1.7.2007	Revised Basic Pay Scales 1.7.2008	
	Fixation at the stage equal to or if there is no stage at the stage next above, the amount of pay actually drawn on 31.5.94 plus following percentage increase on the pay:- BPS Increase Date 1-16 35% 1.6.94 17& above (i) 1st Phase 20% 1.6.94 ** (ii) 2nd Phase 35% 1.6.95 ** (Inclusive above 20% increase allowed w.e.f. 1.6.94.)		Fixation on point to point to basis. Due to discontinuation of move over scheme, pay of existing employees drawing pay in move over scales shall be fixed in the pay scales of the post or in the Selection Grade, as the case may be, as per following method: The stage of fixation will be arrived at after allowing increments, on national basis after the maximum of the scale in the original scale of the post or S.G. (1994) Pay Scale) upto the point of exiting pay (or next stage if there is no equal stage). The pay of employee then be fixed at the relevant stage of point to point basis) in the revised pay scale 2001. For example pay of an Asstt. BPS.11 drawing pay in BPS.16 by virtue of move over followed by SG BPS.15 will be fixed in BPS.15(SG) at Rs.8320. Stages 15 . 16 . 17 . 18 . 19 BPS.94 4845 5022 5199 5376 5553 BPS.01. 7260 7525 7790 8055 8320	Fixation on point to point basis.	Fixation on point to point basis.	** In case of posts to whom up-gradation is granted to higher pay scales, pay shall be fixed in old (01.07.2005) higher pay scales, all owing equal to or if there is no equal stage then next stage, and then pay shall be fixed in Revised Pay Scales of 2007	Fixation on point to point basis.
1	1245 - 35 - 1770	1	1870-55-3520	2150-65-4100	2475-75-4725	2970-90-5670	
2	1275 - 44 - 1935	2	1915-65-3865	2200-75-4450	2650-85-5080	3035-100-6035	
3	1320 - 50 - 2070	3	1980-75-4230	2275-85-4825	2615-100-5615	3140-120-6740	
4	1360 - 58 - 2230	4	2040-85-4590	2345-100-5345	2700-115-6150	3240-140-7440	
5	1400 - 66 - 2390	5	2100-100-5100	2415-115-5865	2780-135-6830	3340-160-8140	
6	1440 - 73 - 2535	6	2160-110-5460	2485-125-6235	2860-145-7210	3430-175-8680	
7	1480 - 81 - 2695	7	2220-120-5820	2555-140-6755	2940-160-7740	3530-190-9230	
8	1540 - 88 - 2860	8	2310-130-6210	2655-150-7155	3055-175-8305	3665-210-9965	
9	1605 - 97 - 3060	9	2410-145-6760	2770-165-7720	3185-190-8885	3820-230-10720	
10	1660-107-3265	10	2490-160-7290	285-185-8415	3295-215-9745	3955-260-11755	
11	1725-116-3465	11	2590-175-7840	2980-200-8980	3430-230-10330	4115-275-12365	
12	1830-130-3780	12	2745-195-8595	3155-225-9905	3630-260-11430	4355-310-13655	
13	1950-144-4110	13	2925-215-9375	3365-245-10715	3870-285-12420	4645-340-14845	
14	2065-161-4480	14	3100-240-10300	3565-275-11815	4100-315-13550	4920-380-16320	
15	2190-177-4845	15	3285-265-11235	3780-305-12930	4350-350-14850	5220-420-17820	
16	2535-197-5490	16	3805-295-12655	4375-340-14575	5050-390-16750	6060-470-20160	
17	3880-290-7360	17	6210-465-15510	7140-535-17840	8210-615-20510	9850-740-24650	
18	5085-366-8745	18	8135-585-19835	9355-675-22855	10760-775-26260	12910-930-31510	
19	7750-385-11600	19	12400-615-24700	14260-705-28360	16400-810-32600	19680-970-39080	
20	9195-440-13595	20	14710-950-28010	16915-1095-32245	19455-1260-37095	23345-1510-44485	
21	10190-545-15640	21	16305-1070-31285	18750-1230-35970	21565-1415-41345	25880-1700-49680	

PAY SCALE - 20

Scale	W.E.F.	Time Scale														
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
9195-440-13595	01.06/94	9195	9635	10075	10515	10955	11395	11835	12275	12715	13155	13595				
14710-950-28010	01.12/01	14710	15660	16610	17560	18510	19460	20410	21360	22310	23260	24210	25160	26110	27060	28010
16915-1095-32245	01.07/05	16915	18010	19105	20200	21295	22390	23485	24580	25675	26770	27865	28960	30055	31150	32245
19455-1260-37095	01.07/07	19455	20715	21975	23235	24495	25755	27015	28275	29535	30795	32055	33315	34575	35835	37095
23345-1510-44485	01.07/08	23345	24855	26365	27875	29385	30895	32405	33915	35425	36935	38445	39955	41465	42975	44485

PAY SCALE - 21

Scale	W.E.F.	Time Scale														
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
10190-545-15640	01.06/94	10190	10735	11280	11825	12370	12915	13460	14005	14550	15095	15640				
16305-1070-31285	01.12/01	16305	17375	18445	19515	20585	21655	22725	23795	24865	25935	27005	28075	29145	30215	31285
18750-1230-35970	01.07/05	18750	19980	21210	22440	23670	24900	26130	27360	28590	29820	31050	32280	33510	34740	35970
21565-1415-41375	01.07/07	21565	22980	24395	25810	27225	28640	30055	31470	32885	34300	35715	37130	38545	39960	41375
25880-1700-49680	01.07/08	25880	27580	29280	30980	32680	34380	36080	37780	39480	41180	42880	44580	46280	47980	49680

PAY SCALE - 22

Scale	W.E.F.	Time Scale														
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
10900-610-17000	01.06/94	10900	11510	12120	12730	13340	13950	14560	15170	15780	16390	17000				
17440-1250-34940	01.12/01	17440	18690	19940	21190	22440	23690	24940	26190	27440	28690	29940	31190	32440	33690	34940
20055-1440-40215	01.07/05	20055	21495	22935	24375	25815	27255	28695	30135	31575	33015	34455	35895	37335	38775	40215
23065-1655-46235	01.07/07	23065	24720	26375	28030	29685	31340	32995	34650	36305	37960	39615	41270	42925	44580	46235
27680-1985-55470	01.07/08	27680	29665	31650	33635	35620	37605	39590	41575	43560	45545	47530	49515	51500	53485	55470

IX

LAST PAYMENT CERTIFICATE

NO. PR-V-V-1/P-/HM-187 Date 9/21/07 Issuing office Accountant General Punjab Lahore

1. Name Muhammad Saleem Seikh N.I.C NO. 3520-21659049-7

Designation Dy Director Office of ABC (DDO # LO4130)

Proceeding on transfer to / retirement XYZ

Made over charge on 12th December 2007

2. Paid in BS - 18 upto and for November, 2007 at the following rate:

Pay	Spl.Pay.	P.A	HR	CA	Q. Pay	Any other pay / allowances			Total	
						20%	15%	15% D All		
20,060	776		4842	1240		776	1,978	1,978	2,618	34,268

Deductions

HR	BF	B. Ins	GPF with AC/No	I. Tax	Any other deductions		Total
	401	219	1290 -GNL 12220	200			2,110

3. The amount of income tax recovered from the beginning of the financial year to date Rs. 2,200

N.I.T No. ----- Nil---

4. Any arrear of pay taken into /to be taken into account for calculation of income tax

5. Entitled to joining time of 7 days

6. Recoveries to be made from pay as detailed below:-

Nature of recovery	Year of advance drawn	Principle amount	Amount recovered	Balance	Monthly instalment	With/or Without int.
HBA						
M Car						
Bicycle						

GPF Advance	2006-2007	80,000	18,000	62,000	2,000	With interest
TA						
Any other	2007-08	21,608*	-	21,608		ROP wef 13 to 31 Dec. 07*

7. LFP for _____ 226 _____ days stands at his credit on _____ 30th November 2007 _____

8. GPF Account No. _____ balance as on _____ Rs. _____ Int bearing / non interest bearing

Note: GPF balance to be remitted within 45 days of Issuing L.P & S Certificate. Failure to comply with will have to be reported to Auditor General with reason

Signature
Designation

Issued to
Copy to:

(i) _____ The District Accounts Officer Khanewal

(ii) _____ XYZ Khanewal

(iii) _____

(iv) _____ Officer concerned

(v) _____ BO GPF Section concerned who will intimate transfer of GPF account giving amount with T.E.No. Exchange Account Month etc.



FORM OF LEAVE ACCOUNT UNDER THE REVISED LEAVE RULES , 1980

FORM A.T.C.-8

Leave Account of Mr./Ms _____
 Date of commenc. of service _____
 Date of superannuation _____

Muhammad Ashraf Sheikh
 15-01-2000
 30-07-2034

(N.B Instructions for filling in the form are printed on the reverse)

Govt./Department served under	PERIOD OF DUTY				Leave earned on full pay @ 4days for each calendar month	Leave at credit (Columns 21+6)	PERIOD		Leave on full pay with out medical certificate subject to maximum of 120 days & in case of L.F.R.	Leave on full pay on medical certificate subject to maximum of 180 days	Leave on full pay on medical certificate subject to maximum of 365 days in entire service	LEAVE ON HALF PAY		Recreation Leave for 15 day but 10day to be debited	LEAVE NOT DUE		ABSENCE		Total leave (Columns 10+11+12+14+15+17+19)	Balance on return from leave (Cols. 7-20)	ATTTESTATION		
	From	To	Y-M-D	Full calendar month			From	To				Days	Days		Days	Days	Days	Days				Days	Days
EDO Finance Khanawal	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	15-01-00	17-02-00		1	18-02-00	15-05-00	4													0	4	EOL	
	16-05-00	11-03-02		22	12-03-02	26-03-02	92								10					10	82	(15-5)	Recreation Leave
	27-03-02	17-03-03		12	18-03-03	25-06-03	130						100	50						50	80	LHP	
26-06-03	31-03-08		57	01-04-08	30-04-05	308			30										30	278	LFP		

XI

Calculation of Interest on General Provident Fund

LEDGER CARD

A.TM.69

(See Para 221 of Audit Manual).

Name: Muhammad Aslam
 Father's Name: Ashraf Ali
 Designation: Headmaster
 Date of Birth: 3/20/74

Account No. Edu-255550

Pay on 30th June, 19 Rs.

Date of entry into Service
 Name of Deptt. And Address

Year 2005-2006	Opening Balance	Subscription	Refund of withdrawals	Withdrawals	Closing Balance	REMARKS
July	419,000	1,000			420,000	
August	420,000	1,000		30,000	391,000	Paid refundable GPF advance of Rs.30,000 recoverable in 15 equal instalments @ Rs.2,000 during August 2005
September	391,000	1,000	2,000		394,000	
October	394,000	1,000	2,000		397,000	*
November	397,000	1,000	2,000		400,000	Interest calculation (4886001/12)*(10.5/100)
December	400,000	1,000	2,000		403,000	= Rs.42,753
January	403,000	1,000	2,000		406,000	
February	406,000	1,000	2,000		409,000	
March	409,000	1,000	2,000		412,000	Balance on 30th June, 2005 Rs.
April	412,000	1,000	2,000		415,000	Deposit and Refund " "
May	415,000	1,000	2,000		418,000	Interest 10.500%
June	418,000	1,000	2,000		421,000	Total 493,753
June (Final)						Withdrawals 30,000
Total Rs....	4,884,001	12,000	20,000	30,000	4,886,001	Balance on 30th June, 2006 463,753

Totalled by

Checked by

RECEIPTS													PAYMENTS												
Day-01	Date	No. of Receipt where necessary	Particulars	Pay	Allowances	Contingencies				Total	Classification	Sub vouchers Nos.	Date	Particulars	Pay	Allowances	Contingencies				Total	Classification			
						In receipt of permanent advance	Advance Payment	Miscellaneous									Out of permanent advance	Out of money drawn in anticipation of payment	Miscellaneous						
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
	1-Jan-2009	222/01	Cheque # A022201			10,000			10,000			1-Jan-2009													
Total									10,000			Total													
	2-Jan-2009		Opening balance						10,000			2-Jan-2009													
	"	222/02	Cheque # A022202	25,000	10,000				35,000	A01101-A01299	224/002	"	Salaries	15,000	5,000								20,000		
	"	222/03	Cheque # A022203						40,000	A03302	224/003	"	Telephone bill									14,000	A03302		
											224/004		Repair of AC									2,000	F02101		
													Closing Balance	10,000	5,000							26,000			
Total				25,000	10,000				40,000			Total		25,000	10,000							40,000	85,000		
	3-Jan-2009		Opening balance	10,000	5,000				49,000		224/004	3-Jan-2009	Pay	10,000	5,000										
	"	222/04	Cheque # A022299						40,000	A03303	224/005		Telephone bill												
	"	222/05	Cheque # A022350						7,000	F02101 & A03905	224/006		CNG									1,250			
		222/06	Cheque # A022377						14,150	A03970			Closing Balance									8,750			
Total				10,000	5,000				112,150		Total			10,000	5,000							10,000			

XIII

RECONCILIATION STATEMENT OF EXPENDITURE FOR THE MONTH OF 200

NAME OF DEPARTMENT

GRANT NO. 011

COST / DDO # LO7029

LAW DEPARTMENT CITY DISTRICT GOVERNMENT LAHORE

020000 -LAW & ORDER

029000

FUNCTION :

- OTHER

OBJECT CODE	SANCTIONED BUDGET	SUPPLEMENTARY /REAPPROPRIATION/SURRENDER	RELEASED BUDGET	Current Month Expenditure (for the month)	Progressive Expenditure upto (upto the month)	VARIATIONS	REASONS OF VARIATIONS	Current Month Expenditure (for the month)	Progressive Expenditure upto (upto the month)
A 0 3 9 7 0	Others	75,000	50,000	125,000	4,504	70,478		4,504	73,723 (3,245)
A 0 9 2 0 1	Purchase of Hardware	25,000	100,000	125,000	-	6,765		-	6,765
A 0 9 6 0 1	Purchase of Plant & Machinery	40,000	-	40,000	-	9,930		-	9,930
A 1 3 0 0 1	Repair of Transport	45,000	50,000	95,000	11,540	56,521		11,540	56,521
A 1 3 1 0 1	Repair of Machinery & Equipments	50,000	-	50,000	-	26,705		-	26,705
A 1 3 2 0 1	Repair of Furniture & Fixtures	50,000	-	50,000	-	13,150		-	13,150
Grand Total		285,000	200,000	485,000	16,044	183,549		16,044	186,794 (3,245)

It is certified that :-

The departmental figures of final grant & actuals are based on department's record. Actual expenditure amounting to Rs. 183,549 has been accepted by department.

Law Department
City District Government
Lahore

towards effective,
responsive, accountable
local government

About Districts That Work

USAID's \$26 million DTW project promotes a 'governing-for-results' mindset, i.e., an outcome oriented, citizen focused approach to governance with the capacity to deliver improved services. The project currently works in 30 districts and 30 tehsils/talukas across Pakistan providing skills and tools necessary for effective, inclusive, responsive and accountable local governance.

Working With

District Administration:

Assisting governments become more responsive to citizen needs by increasing transparency and using efficient financial management procedures.

Engaging elected officials, managers, service providers and service users for more inclusive decision making. This results in the design of concrete, results-focused action plans that improve service delivery.

Improving district capacity to utilize local health and education information systems for decision-making.

District Council:

Helping district councils develop oversight on district administration's responsiveness to citizen needs.

Building council capacities for financial oversight and effective monitoring of health and education services in the district.

Tehsil Municipal Administration:

Helping administrations to improve management of water and sanitation services and increasing their own-source revenues.

Citizens of participating districts:

Helping citizens participate in district planning and budgeting and become involved in decisions that affect their lives. We do this by helping implement existing legal provisions for public consultations on the district investment budget; increasing the transparency of district decision making on allocation of funds to community groups; and by improving the quality of funding proposals submitted by community groups.

Provincial Governments:

Working with Provincial governments to identify strategies that improve capacity building support for local governments and advance the aims of devolution.

Local Government Forums:

Strengthening the system of inter-governmental relations, by promoting policy dialogue on key aspects of decentralization, such as taxing powers, fiscal transfers and civil service reform.

DTW support is complemented by a system of in-kind assistance through the District Support Fund.

USAID Pakistan
Districts That Work Project

Head Office
H.7A/B, St. 45, F-8/1, Islamabad
Tel.051-2816251-4, Fax.051-2816255
for further information and resources:
www.dtw.org.pk

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Kashmir Road,
China Chowk, Sialkot
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Fax. 052-3251864

Khanewal Hub
4-Y People's Colony,
Opp. Girls Primary School,
Khanewal
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Sukkur Hub
B-8, Sindhi Muslim
Housing Society, Sukkur
Tel. 071-5630813,
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Qasimabad, Hyderabad
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Fax. 022-2656862