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**No.**  
**GOVERNMENT OF GILGIT-BALTISTAN**  
**GILGIT**

Gilgit the, December, 2009.

**NOTIFICATION**

S.R.O (1)/2009 . – In exercise of the powers conferred by Article 94 of the Gilgit-Baltistan (Empowerment and Self-Governance) Order, 2009, and sub-clause (3) of Article 55, thereof, the Governor is please to make the following rules, namely:-

**THE SYSTEM OF FINANCIAL CONTROL AND  
BUDGETING RULES, 2009**

**Short title and Commencement.-** (1) These rules shall be called the Gilgit-Baltistan System of Financial Control and Budgeting Rules, 2009.

(2) They shall come into force at once.

2. All allocations in the development and current budget for Gilgit-Baltistan shall be reflected in the regular Grants of Ministry of Kashmir Affairs and Gilgit-Baltistan as one line budget. The same shall be credited by the Ministry through the AGPR in the Gilgit-Baltistan Consolidated Fund or the Gilgit-Baltistan Council Consolidated Fund as the case may be.

3. The budget allocations shall be in line with the Chart of Accounts (CoA) as laid down by the Auditor General of Pakistan.

4. The procedures and financial limits laid down in this shall take with immediate effect.

**5. Principal Accounting Officer:** The Secretary shall be the Principal Accounting Officer of the Departments and Subordinate Offices in respect of the expenditure incurred against the budget grant (s) of the Department. The term Secretary shall include the Principal Secretary and the Acting Secretary.

**6. Duties and responsibilities of Principal Accounting Officer:** In the duties and responsibilities of the Principal Accounting Officer, finance is an essential element in policy questions and the Principal Accounting Officer is to ensure that financial considerations are taken into account at all stages in framing and implementing decisions. The Principal Accounting Officer shall be assisted by a Finance and Accounts Officer (FAO) in the discharge of his duties in financial and budgetary matters. The delegation of greater financial powers to the Principal Accounting Officer entails greater responsibilities also. The Principal Accounting Officer is responsible not only for the efficient and economical conduct of the Departments etc, but also continues to be personally answerable before the Public Accounts Committee. The two main principles to be observed are economy: (getting full value for money) and regularity :( spending money for the purposes and in the manner prescribed by law & rules). The General Financial Rules (GFR) Vol.I emphasize the following principles, namely:-

- a. **Propriety:** The expenditure is incurred with due regard to high standards of financial propriety.
- b. **Purpose:** The funds allotted to Departments and Subordinate Offices are spent for the purpose for which they are allocated.
- c. **Rules and regulations:** The funds are spent in accordance with relevant rules and regulations.
- d. **Limitations:** The actual expenditure does not exceed the budget allocation.

- e. **Prudence:** The expenditure is not, *prima facie*, more than the occasion demands, and that every government servant exercises the same vigilance in respect of the expenditure incurred from public funds as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- f. **Public advantage:** No authority exercises the powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage and that public moneys are not utilized for the benefit of a particular person or section of the community unless the amount of expenditure involved is insignificant, or the claim for the amount can be enforced in a court of law, or the expenditure is in pursuance of a recognized policy or custom.
- g. **Allowances not to be a source of profit:** The amount of allowances, such as traveling allowance, granted to meet the expenditure of a particular type, is so regulated that the allowances are not, on the whole, a source of profit to the recipient.
- h. **Inevitable payments:** In pursuance of the GFR Vol.I, the Principal Accounting Officer shall adopt the procedure laid down therein. Under para 105 of GFR- Vol.I, it is an important principle that money indisputably payable should not, as far as possible, be left unpaid and that money paid should, under no circumstances, be kept out of accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments and it is very important to ascertain, provide for in the budget estimates, liquidate and record the payment of all actual obligations at the earlier possible date. Besides, the Principal Accounting Officer 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 (30) days, as stipulated in rule 43 of Public Procurement Rules (PPR), 2004 issued by the Government of Pakistan Finance Division vide SRO 432(1)/2004 dated 8th June, 2004.

7. Other duties and responsibilities of the Principal Accounting Officer shall be as under:-

- a. **Proposals for budgetary allocations:** The Principal Accounting Officer shall consider budgetary proposals submitted to him and shall, after careful scrutiny, forward the proposals to Finance Department for budgetary allocations. The proposals for the expenditure not covered in the delegated powers shall also be forwarded by the Principal Accounting Officer to the Finance Department.
- b. **Control over expenditure:** The Principal Accounting Officer shall ensure that the funds allotted to a Department, etc. are spent for the purpose for which these are allotted. He shall also ensure that the expenditure falls within the ambit of a Grant or an Appropriation duly authenticated, is normally proportionate to the budget allotment and that the flow of expenditure does not give rise to demand for additional funds. The expenditure in excess of the amount of Grant or Appropriation as well as the expenditure not falling within the scope or intention of any Grant or Appropriation, unless regularized by a Supplementary Grant or a Technical Supplementary Grant, shall be treated unauthorized. The Principal Accounting Officer is responsible for any laxity in matters of control over expenditure including that on the part of subordinates. He shall ensure that neither he nor his subordinates disregard the instructions issued by government from time to time for proper utilization

of funds placed at his disposal. The principle of personal answerability shall not, however, be applicable in a case in which a Principal Accounting Officer has been overruled by his Minister on a matter of importance affecting the financial administration of his Departments and is required to take a course of action which he regards as inconsistent with his duties as Principal Accounting Officer. In such cases he should not hesitate to submit the case to the Minister explaining how that particular course of action is inconsistent with his duties as the Principal Accounting Officer. In case, the Minister disagrees, the Principal Accounting Officer may submit the case for orders of the Chief Minister through the Chief Secretary.

- c. Observance of rules, regulations and instructions:** While sanctioning expenditure out of the funds placed at his disposal, the Principal Accounting Officer shall ensure that the requirements of the relevant rules and regulations are fully met and that the approval of the Finance Department has been obtained in all cases which are not covered by a standing authorization that may have been delegated.
- d. Maintenance and reconciliation of accounts:** The Principal Accounting Officer is responsible for ensuring that the expenditure is not incurred in excess of the budget allocation. He shall ensure that payments are correctly classified under the appropriate heads of accounts and that departmental accounts are regularly reconciled every month with the figures communicated by the Accountant General. He shall, in addition, keep himself well informed not only of the actual expenditure but also of the liabilities, which have been incurred and must ultimately be met. Any anticipated excesses and savings should be readjusted by means of re-appropriation to the extent powers have been delegated

to the Principal Accounting Officer under the new procedure. Similarly, the Principal Accounting Officer shall make sure that the accounts of receipts shall be maintained properly and reconciled on monthly basis.

- e. **Realization of receipts:** In the matter of receipts pertaining to the Departments and Subordinate Offices, the Principal Accounting Officer is expected to ensure that adequate machinery exists for due collection and bringing to account of all receipts of any kind connected with the functions of the Departments and Subordinate Offices under his control.
- f. **Public Accounts Committee (PAC) and Departmental Accounts Committee (DAC):** Being personally accountable to the PAC, the Principal Accounting Officer shall attend all the meetings of PAC. The Principal Accounting Officer or equivalent shall regularly hold meetings of DAC as Chairperson, with representative from the Finance Department, Auditor General and Accountant General as Members and Finance & Accounts Officer (FAO) as Member/Secretary to watch the processing of Audit & Inspection Reports and decide upon appropriate measures so as to aid and accelerate the process of finalization.

**8. Finance and Accounts Officer:** In each Department, there shall be a Finance and Accounts Officer (FAO) under the Principal Accounting Officer who shall assist him and report to him as part of his team. The FAO shall be a well- trained and experienced officer, to assist the Principal Accounting Officer in matters relating to risk management, asset protection, internal control/audit, reconciliation of accounts, monitoring and coordination with DAC, PAC and financial proprieties of expenditure and receipts. The FAO shall have such supporting staff and staff as may be necessary. The qualifications & other

term & conditions of service of FAO will be determined by the S & GAD in consultation with the Finance Department. The orders for posting of FAO shall be issued by the S&GAD in consultation with the Finance Department of Gilgit-Baltistan. The officers posted as such by the S&GAD, shall not be transferable to any other Wing of the Department. The FAO and the officers/staff under him shall be under the administrative control of the Department to which he is attached. However, the transfer of the FAO out of the Department shall be with the concurrence of the S&GAD. He shall work directly under the Principal Accounting Officer and be accountable to him. He shall coordinate his work with the Finance Department.

**9. Duties and responsibilities of the Finance and Accounts Officer:** The duties and responsibilities of the FAO shall be as under: -

- a. **Maintenance and reconciliation of accounts:** He shall systematize proper maintenance of accounts and their timely reconciliation with the actual figures of the AG and maintenance of 'Liability Register' in the Department, its Attached Departments and Subordinate Offices. He shall monitor the progress of the expenditure and receipts and furnish, with the approval of the Principal Accounting Officer, a monthly statement of departmental expenditure and receipts to Finance Department by the 10th and the reconciled statement of expenditure and receipts by the 25th of the month following the month to which it relates.
- b. **Coordination and scrutiny of Budget: expenditure and receipts:** He shall undertake coordination and internal scrutiny of budget estimates of expenditure as well as receipts of Department, its Attached Departments and Subordinate Offices, including Budget Order (BO) and New-Items Statement (NIS) in accordance with the Budget Call Circular issued by the Finance Department

and proposals for additional funds to be met out of Supplementary Grant.

- c. Consolidation of Annual Development Programme (ADP):** He shall be responsible for consolidation of ADP so that the development schemes of the Department are prepared in accordance with the prescribed procedure and instructions under the supervision and with the approval of the Principal Accounting Officer.
- d. Advice in delegated field:** He shall tender advice to the Principal Accounting Officer in the delegated field, where called upon, in all matters of payment and matters affecting the accounts or any other matter concerning propriety and regularity of transactions.
- f. Processing of cases in non-delegated field:** He shall process, in accordance with the prescribed rules and procedure, cases relating to the non-delegated field, and matters relating to foreign exchange, and demands for Supplementary Grant, which are required to be referred to the main Finance Department.
- g. Public Accounts Committee (PAC) and Department Accounts Committee (DAC):** He shall be responsible for the work relating to PAC, DAC and audit observations on Appropriation Accounts and Audit Reports, ensuring compliance with the PAC observations and recommendations. He shall assist the Principal Accounting Officer, prepare necessary Briefs for PAC/DAC and attend the meetings of the PAC and DAC alongwith the Principal Accounting Officer in the case of PAC/DAC.
- h. Compliance with rules, regulations and Orders:** He shall tender advice to the Principal Accounting Officer for compliance of rules, such as GFR, Fundamental Rules (FR), Supplementary Rules (SR), Federal Treasury

Rules (FTR) and other regulations, instructions and orders issued by the Finance Department from time to time.

**i. Internal control:** He shall be responsible for observance of Internal Control prescribed by the AG in the Department, Attached Departments and Subordinate Offices. He shall assist and advise the Principal Accounting Officer for preventing irregularities, waste and fraud and shall exercise internal checks as provided in para 13 of GFRs Volume-I, which reads that:

- i. rules on handling and custody of cash are properly understood and applied;
- ii. an effective system of internal check exists for securing regularity and propriety in the various transactions including receipt and issue of stores etc., if any, and
- iii. a satisfactory arrangement exists for a systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.

**10. Internal audit:** He shall conduct the internal audit of the Departments and Subordinate Offices and incorporate the results of these inspections in the form of an inspection report and furnish the Internal Audit Report to the Principal Accounting Officer. The Principal Accounting Officer shall, after scrutiny of the reports, communicate to Audit, copies of the reports alongwith remarks and orders/action(s) taken thereon.

**11. Powers delegated to Departments:** The powers delegated to Departments are indicated below:-

- a. Powers are delegated to the Principal Accounting Officer in the Departments and the Head of Attached

Departments, respectively are in **Annex-I**. They may exercise these powers without consulting the Finance Department.

- b. The Finance and Accounts Officer may, however, be consulted, where considered necessary or advisable. His advice can however, be over-ruled by the Principal Accounting Officer who may record reasons for overruling the advice. The powers so delegated shall be subject to the observance of austerity measures taken by the Government from time to time and the following conditions, namely:-
  - i. availability of funds, by valid appropriation or re-appropriation where permissible, from within the sanctioned budget grant; and
  - ii. availability of foreign exchange, where required, from within the allocation of foreign exchange sanctioned for the Department concerned provided:-
    - (a) specific provision exists in the foreign exchange budget;
    - (b) it does not involve re-appropriation from "imports" to "invisible" or vice versa;
    - (c) it does not involve travel by another carrier on routes where PIA flights operate; and
    - (c) it does not involve expenditure on entertainment or contingencies.
- c. The Current Expenditure in the first half of the financial year shall be subject to resource availability and in accordance with authorized budget grants. Funds for ADP shall be released on the basis of approved cash/work plans and progress of the projects.

- d. Except as specifically provided (**Annex-I**), further delegation of delegated powers (**Annex-I**) may, as considered appropriate, be made by the Secretaries of the Departments and Heads of Attached Departments to the officers subordinate to them without consulting the Finance Department.

**Note.-** The term "Head of Department" denotes" Head of Department as defined in Supplementary Rule 2 (10) of the Government of Pakistan.

**12. Reference to Finance Department:** In cases where a reference to the Finance Department is necessary, the Finance and Accounts Officer shall ensure that:-

- a. the case is properly examined in accordance with the relevant rules and orders;
- b. the facts of the case and the point of reference are clearly stated in a self-contained note or office memorandum which shall be submitted in duplicate; and
- c. such further data and information is furnished as may be asked for by the Finance Department for the proper disposal of the issues referred to him.

**13. Proposal for Supplementary Grant in respect of unexpected expenditure:** Proposals for Supplementary Grant shall like other expenditure proposals, be examined by the Finance Department concerned as per the instructions contained in **Annex-II**

**14. Re-appropriation of funds:** The powers of re- appropriation of the Finance Department, as set out in (**Item-5 of Annex-I**) shall be exercised by Principal Accounting Officer except re-appropriation from, to, or within the Employees Related expenses and from Utility Charges which shall be submitted to the Finance Department for approval.

**15. Budgetary procedure:** The powers to sanction expenditure within the budget grants have been delegated to the Departments. Yet, the finalization of the budget proposals continues to be the responsibility of the Finance Department. Budget is, therefore, to be used as the most important instrument of financial control. No proposals for expenditure shall be included in the budget unless these have been concurred in by the Finance Department after scrutiny. The scrutiny of budgetary proposals of the Departments for inclusion in the budget shall, as far as possible, be undertaken by the Finance Department as a pre-budget exercise. The budgetary proposals shall be submitted by administrative Departments to the Finance Department with the approval of the Principal Accounting Officer. The Finance Department shall carefully scrutinize the proposals before agreeing to budget provision. Once a provision for expenditure has been made in the budget and it has become effective, administrative Departments shall have the authority to sanction expenditure from within their sanctioned budget grants, subject to the powers delegated to them and the fulfillment of such other conditions as laid down. Principal Accounting Officer shall ensure that Object Wise details are shown both in Part I and Part II Budget Estimates. The salient features of the budgetary procedure shall be as follows:

**16. Budget a continuous process:** Budgeting being a continuous process, the preparation of the budget shall begin well ahead of the year to which it relates.

**17. Estimates of expenditure, Approval and issuance of Budget Order (BO) and New Items Statement (NIS):** All the proposals for Employees Related Expenditure and other expenditure shall be cleared with the Finance Department as soon as these are ready. Part-I of the Budget Estimates (relating to standing and fluctuating charges) and Part-II Budget Estimates (relating to fresh charges) shall be scrutinized finally by the Finance Department concerned who will approve and issue to the Finance Department and the AG copies of the BOs in respect of Part-I Budget Estimates and verified copies of NISs in respect of Part-II Budget Estimates in

accordance with the instructions contained in the Budget Call Circular. The admitted Part-I and Part-II Budget Estimates shall be compiled together into "Demands" by the Finance Department.

**18. Estimates of Tax and Non-Tax Revenues:** The estimates of Tax Revenues, Non Tax Revenues and Capital Receipts shall also first be coordinated and scrutinized by the Finance and Accounts Officer and submitted with the approval of the Principal Accounting Officer to the Finance Department for approval.

**19. Lump sum provision in current expenditure:** Lump-sum provision in the budget shall not be proposed or made except in exceptional circumstances such as lump provision for late NIS, late receipt of directives etc which shall be recorded. Where such a provision is made in the budget, expenditure sanction shall be given with the concurrence of the Financial Adviser.

**Procedure with regards to ADP.**

**20. Schemes falling within the competence of CDWP/ECNEC:** All schemes falling within the approval competence of CDWP/ECNEC shall be reflected in the PSDP of Ministry of Kashmir Affairs and Gilgit-Baltistan. The Ministry shall be sponsoring agency for all such schemes and its steering in these fora.

**21.** Schemes not falling in the competence of CDWP/ECNEC but reflected in the PSDP of the Ministry of KA & GB shall be processed by the DDWP of the Ministry.

**22. Lump sum provision in ADP:** No sector-wise lump-sum allocation shall be made in the ADP as a general policy, except in exceptional circumstances, which shall invariably be recorded. In respect of such lump-sum provisions, the sponsoring Departments/ Subordinate Offices concerned shall invariably furnish a list of approved schemes indicating bifurcation of the lump-sum allocation against each scheme to Finance Department and Planning & Development Department and other

organizations concerned. Releases against this provision shall be made with the prior approval of Finance Department.

**23. Allocations in the ADP for new unapproved Schemes/Projects:** Allocation in the ADP for new unapproved development schemes/ projects shall be made in exceptional circumstances only, after anticipatory approval of such new schemes/projects by the competent authority.

**24. Cash plan of ADP and releases of funds:** During the first quarter of the financial year, releases of the allocations provided in the ADP for individual schemes, as have already been approved formally by the competent authority or have been given anticipatory approval by the competent forum, shall be made by the Secretary of the Department concerned/PAO without approval of Finance Department in accordance with the Cash Plan of the projects duly approved by the Secretary of the Department and Planning and Development Department. All releases during the remaining three quarters of the financial year shall be made with the prior approval of Finance Department in accordance with the approved Cash Plan. The releases shall be subject to utilization of funds released earlier, after furnishing a certificate by the Principal Accounting Officer regarding satisfactory implementation of approved Work Plan for the previous quarter of the financial year. The releases shall not be unduly delayed.

**25.** All allocations from the ADP shall be made to the Assignment Account of the Project Director/authorities executing such schemes. The operational mechanism of the Assignment Account will be circulated by the Accountant General Gilgit-Baltistan in the light of the laid down policy of the Finance Division Government of Pakistan.

**26. Supplementary Grants:** There are three forms of Supplementary Grants: Token, Technical and Regular.

- a. The Token Supplementary Grant is sanctioned to open and operate a new budget head.
- b. The Technical Supplementary Grant is sanctioned to transfer funds from a Grant/Demand as a result of accrual of saving to another Grant/Demand, which needs provision of additional funds.
- c. The Regular Supplementary Grant is sanctioned when saving is not available either through re-appropriation of funds from within the same Grant/Demand or Technical Supplementary Grant from one Grant/Demand to another Grant/Demand.

While the Technical Supplementary Grant does not imply any addition to the sanctioned budget grant, the Regular Supplementary Grant involves an upward change in the sanctioned budget grant. All Supplementary Grants have to be presented to the Assembly for ex-post authorization. All the Departments should, therefore, be able to anticipate the requirements well ahead of the financial year to which the budget relates and obtain the concurrence of the Finance Department, thereby eliminating the necessity for Supplementary Grants. Finance Department will look with disfavour upon any request for Supplementary Grants except in extraordinary circumstances. In such circumstances, the Finance Department would expect an explanation of the failure to foresee the additional expenditure at the time of submission of budget proposals. The funds obtained through Supplementary Grants shall be expended for the purposes for which these have been sanctioned. In Current Expenditure, demands for Supplementary Grants/Technical Supplementary Grants shall not be made, except in extraordinary circumstances for which full justifications shall have to be furnished to the

Financial Department with reason as to why the additional expenditure could not be foreseen at the time of submission of proposals for budget provision. In case of technical Supplementary Grants in the Current Expenditure, the procedure prescribed for surrender of funds from one demand/Grant and reallocation to another Demand/Grant shall have to be followed. Similarly, in Development Expenditure, while sanctioning the Technical Supplementary Grants, the prescribed procedure for surrender of savings shall have to be completed. Likewise, for reallocation of funds from one development project to nether as a result of review of the PSDP, the prescribed procedure or surrender of savings shall have to be completed. For this purpose, Planning and Development Department shall indicate matching savings which shall have to be surrendered before allocation of additional funds to another project. This process shall be completed expeditiously to ensure that the release of funds to development schemes/projects is not unduly delayed. The last date for submission of Schedule of Supplementary Grants/Technical Supplementary Grants to the Finance Department shall be 31st May of the financial year. Such proposals for Supplementary Grants/Technical Supplementary Grants shall be submitted in pursuance of the provisions of General Financial Rules (GFR) of the Government of Pakistan on the prescribed proforma (**Annex-II**).

**27. Foreign exchange budget in ADP:** The foreign exchange budget shall be prepared in accordance with the instructions issued by the Government of Pakistan Finance Division (External Finance Wing) from time to time.

**28. Power of sanctioning Projects:** The existing sanctioning powers of various authorities are indicated below :-

S No	Authority	Sanctioning Power												
1.	Executive Committee of National Economic Council (ECNEC).	Schemes costing above Rs. 1000.00 million.												
2.	Central Development Working Party (CDWP) of the Federal Govt.	Schemes costing upto Rs.1000.00 million.												
3.	Gilgit-Baltistan Development Working Party (GBDWP).	<p>Schemes costing upto Rs. 200.00 million.</p> <p>The composition of GBDWP will be as follows:</p> <table border="0" data-bbox="687 645 1281 875"> <tr> <td>Chief Secretary</td> <td>Chairman</td> </tr> <tr> <td>Secretary of concerned Department</td> <td>Member</td> </tr> <tr> <td>Head of Attached Deptt. concerned</td> <td>Member</td> </tr> <tr> <td>Representative of P&amp;D Deptt. GB</td> <td>Member</td> </tr> <tr> <td>Representative of Finance Dept. GB</td> <td>Member</td> </tr> <tr> <td colspan="2">Chairman Inspection Team (by special invitation)</td> </tr> </table> <p>In case the foreign exchange or foreign assistance is more than 25% of the total cost of the project, the approving forum will be CDWP/ECNEC irrespective of the cost of the project.</p>	Chief Secretary	Chairman	Secretary of concerned Department	Member	Head of Attached Deptt. concerned	Member	Representative of P&D Deptt. GB	Member	Representative of Finance Dept. GB	Member	Chairman Inspection Team (by special invitation)	
Chief Secretary	Chairman													
Secretary of concerned Department	Member													
Head of Attached Deptt. concerned	Member													
Representative of P&D Deptt. GB	Member													
Representative of Finance Dept. GB	Member													
Chairman Inspection Team (by special invitation)														
4.	Gilgit-Baltistan Departmental Development Working Party (GBDDWP).	<p>Upto Rs. 60 million.</p> <p>The composition of GBDDWC will be as follows:</p> <table border="0" data-bbox="687 1205 1281 1402"> <tr> <td>Secretary of concerned Deptt</td> <td>Chairman</td> </tr> <tr> <td>Head of the Attached Deptt. concerned</td> <td>Member</td> </tr> <tr> <td>Representative of P&amp;D Deptt.</td> <td>Member</td> </tr> <tr> <td>Representative of Finance Dept.</td> <td>Member</td> </tr> <tr> <td colspan="2">Rep: of Inspection Team (by special invitation)</td> </tr> </table> <p>In case the foreign exchange or foreign assistance is more than 25% of the total cost of the project, the approving forum will be CDWP/ECNEC irrespective of the cost of the project.</p>	Secretary of concerned Deptt	Chairman	Head of the Attached Deptt. concerned	Member	Representative of P&D Deptt.	Member	Representative of Finance Dept.	Member	Rep: of Inspection Team (by special invitation)			
Secretary of concerned Deptt	Chairman													
Head of the Attached Deptt. concerned	Member													
Representative of P&D Deptt.	Member													
Representative of Finance Dept.	Member													
Rep: of Inspection Team (by special invitation)														

Annex-I

S #	NAME OF POWERS	POWERS DELEGATED TO PRINCIPAL ACCOUNTING OFFICERS	POWERS DELEGATED TO THE HEADS OF ATTACHED DEPARTMENT	REMARKS
1	Creation of temporary posts.	The creation of new posts in the Current Expenditure shall require the approval of the Finance Department, even when these are included in the current budget. The Secretaries of the Departments shall have full powers to create new posts (s) in the Development Expenditure/ ADP, included in PC-I or PC-II after the approval of the project by the competent forum subject to availability of development budget against Employees Related Expenses. These posts shall be continued on year to year basis till the completion of the project. Such posts(s) will cease to exist on the closure/ completion of the project. After completion of the project and submission of PC-IV,		(i) A post in any office or department which has remained vacant for a period of three years or more shall be deemed to have been abolished. The powers for revival of that post shall not be exercised without obtaining prior approval of the Finance Deptt.  (ii) Finance Deptt. concurrence for continuance of temporary posts in the next financial year may be sought well before the beginning of that year so that the posts not agreed to by the Finance Department are not continued in the next financial year even for a day.  (iii) The Proposals for creation of temporary posts

		the barest minimum and essential posts(s) shall be converted from Development Expenditure to Current Expenditure with the approval of the Finance Department.		belonging to Occupational Groups/ Services administratively controlled by the S&GAD will first be referred to the S&GAD for clearance.
2	Conversion of a temporary post into a permanent post.	Full powers, subject to the following conditions: Posts which have been in existence continuously for five years or more, and have been created for work of a permanent nature, and are likely to continue for an indefinite period.		Details of temporary posts converted into permanent during the course of a financial year, which are proposed to be transferred from Part-II to Part- I of the budget for the next year, should invariably be reported to the Finance Deptt before the 1st October, every year.
3	Abolition of posts.	Full Powers.	As in Column 3.	
4	Reimbursement of Medical Charges.	Full powers subject to availability of budget.	As in Column 3.	
5	Re-appropriation of funds.	Full powers, subject to the observance of the following general restrictions and to the supply of a certificate to Audit by the administrative Department while issuing orders for re appropriation to the effect that the		

		<p>expenditure to be met by re appropriation from the relevant minor and detailed objects was not foreseen at the time of budget; the expenditure cannot be reduced nor can it be postponed to the next year; and the expenditure in question was not specifically disallowed by the Finance Department at the time of approving the budget estimates.</p> <p><b>General Instructions:</b></p> <p><b>(I)</b> (a) No appropriation or re appropriation may be made:</p> <p>(i) from one grant to another;</p> <p>(ii) after the expiry of the financial year;</p> <p>(iii) between funds authorized for expenditure charged on the Consolidated Fund and other expenditure;</p> <p>(b) Funds may not be appropriated or re-appropriated to meet:</p>		
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		<p>(i) any item of expenditure which has not been sanctioned by an authority competent to sanction it;</p> <p>(ii) expenditure on a "new service" not provided for in the budget estimates authorized for the year; and</p> <p>(iii) expenditure for a purpose the allotment for which was specifically reduced or refused by the Gilgit-Baltistan Assembly.</p> <p><b>(II)</b> (a) All powers of appropriation and re-appropriation conferred upon Administrative Departments/Sub-ordinate Offices and other authorities are subject to the condition that without the previous consent of the Finance Department:</p> <p>(i) an authority may not meet, by re-appropriation, expenditure which it is not empowered to meet by appropriation;.</p>		<p>If funds to meet a new service are Available under the relevant grant, re appropriation for such new service may be made after a token sum has been allocated through a Supplementary grant.</p>
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		<p>(ii) lump-sum provision for expenditure included in a grant may not be appropriated or re appropriated;</p> <p>(b) No re-appropriation may be made:</p> <p>(i) from Development to Current Expenditure and vice-versa;</p> <p>(ii) from to, or within the Employees Related Expenses, from Operating Expenses- Communication- telephone &amp; Trunk Calls, Telex, Teleprinter &amp; Fax, Electronic Communication; utilities: Gas, Water, Electricity; Secret Service Expenditure, Unforeseen Expenditure for Disaster Preparedness &amp; Relief and Occupancy Costs.</p> <p>(iii) of provision specifically made in the budget for expenditure in foreign exchange to</p>		
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		<p>expenditure in local currency; and</p> <p>(iv) of provision allowed as Supplementary Grant;.</p> <p>(d) Funds may not be appropriated or re-appropriated to meet any expenditure, which is likely to involve further outlay in a future financial year.</p> <p><b>(III)</b> (a) No Department/ Subordinate Office(including any autonomous body) shall be authorized to re-appropriate funds from one development scheme to another development scheme. In exceptional cases, however, re-appropriation of such funds may be allowed, where necessary, by Finance Department on the recommendation of Planning and Development Department.</p> <p>(b) In the case of development</p>		<p>In the case of expenditure on works, the conditions laid down in paragraphs 31 and 32 of Appendix 6 to the Central Public Works Account Code shall also apply.</p> <p>Appropriation or re-appropriation in accordance with</p>
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		schemes controlled/ executed by the Planning and Development Department themselves, approval for re appropriation of funds from one development scheme to another, if necessary, shall be made with the prior approval of the Finance Department.		provisions of S.No.5(I), (II) and (III) in Column 3 by a competent authority will, if that authority is authorized to sanction the expenditure in question, operate as sanction to such expenditure.
6	Power to declare stores surplus or unserviceable	Full powers, subject to prescribed conditions.	As in column 3.	
7	Powers to sell surplus or unserviceable stores and stock by auction.	Full powers, subject to the prescribed conditions.	As in column 3.	
8	Write off of irrecoverable value of stores or public money due to losses on account of fraud, theft, etc.	(i) Upto Rs. 5.000 million (Rs. Five Million) in each case, provided that :- (a) the loss does not disclose a defect of system the amendment of which requires the orders of higher authority; and  (b) there has not been any serious negligence on the part of some individual government officer or officers, which may possibly call for	Upto Rs. 100,000 (Rs. One hundred thousand) subject to observance of conditions mentioned in Column 3.	

		<p>disciplinary action requiring the orders of any higher authority.</p> <p>(ii) Powers to write-off of losses up to a limit of Rs. 200,000 (Rs. Two Hundred Thousand) to cover deficiencies on account of breakage, shortage in transit, wastage, spoilage and bottling, dryness in storage and depreciation on account of wear and tear fluctuation in market prices and obsolescence.</p>		<p>Subordinate authorities already enjoying the power in (ii) of Column 3 beyond this limit may continue to exercise those powers.</p>
9	<p>Expenditure against provisions in the budget shall be sanctioned in the following manners:-</p> <p><b>Project Pre-Investment analysis</b></p> <p>(1) Feasibility Studies, Research and Surveys and Exploratory Operations.</p>	<p>Full powers, subject to the prescribed conditions.</p>	<p>Rs.500,000/ - subject to the prescribed conditions.</p>	
	<p><b>Operating Expenses</b></p> <p>(2) Traveling Allowance.</p>	<p>Full powers, subject to prescribed conditions.</p>	<p>As in Column 3.</p>	

	(3) Transportati on of goods.	Full powers.	As in Column 3.	
	(4) POL Charges and CNG Charges.	Full powers, subject to observance of ceilings where applicable.	As in Column 3.	
	(5) Conveyance charges.	Full powers, subject to prescribed conditions.	As in Column 3.	
	(6) Postage and Telegraph.	Full powers	As in Column 3.	
	(7) Telephone and Trunk Calls.	Full powers, subject to observance of prescribed ceilings where applicable.	As in Column 3.	
	(8) Telex and Tele printer and FAX.	Full powers, subject to observance of prescribed ceilings where applicable.	As in Column 3.	
	(9) Electronic Communicat ion.	Full powers, subject to observance of prescribed ceilings where applicable.	As in Column 3.	
	(10) Courier and Pilot Service.	Full powers.	As in Column 3.	
	(11) Utilities (Gas, Water, Electricity) Hot & Cold Weather Charges, Others.	Full powers, subject to observance of prescribed ceilings where applicable.	As in Column 3.	
	(12) Office Stationary.	Full powers.	As in Column 3.	
	(13) Printing & Publications.	Full powers, provided that printing at a press other than a press of the Printing Corporation of	As in Column 3.	The job of printing material of sensitive and classified nature shall continue to be performed by

		Pakistan, should be undertaken only if the Principal Accounting Officer is satisfied that it is in public interest to do so and records a certificate to that effect.		Printing Corporation of Pakistan. The Principal Accounting Officer shall determine the nature of such printing material.
	(14) Newspapers Periodicals and Books.	Full Powers.	As in Column 3.	
	(15) Uniform and Liveries.	Full Powers, provided that the purchase of uniforms and liveries shall be made subject to the prescribed scales and prices.	As in Column 3.	
	(16) Rent of Non residential buildings.	(i) Full powers subject to suitability certificate by the Works Department.	As in Column 3.	The powers to incur expenditure on rent of "nonresidential" and "residential" buildings shall be subject to the approved rates and scales. In sanctioning rents, merits and local conditions in each case will be kept in mind.
	(17) Rent of Residential Buildings.	(i) Full powers subject to suitability certificate by the Works Department	As in Column 3.	(1) In sanctioning rent, merits and local conditions in each case will be kept in mind.  (2) Powers at (i) and (ii) in Column

				3 may be exercised only in the case of government servants who are entitled to provision of residential accommodation under any general or specific orders.
	(18) Consultancy and Contractual Work.	Full Powers subject to observance of prescribed conditions.	Upto Rs.500,000/- subject to observance of prescribed conditions.	
	(19) Royalties, Rates and Taxes, Rent of Machine and Equipment.	Full powers.	As in Column 3.	
	(20) Training-Domestic.	Full powers.	As in Column 3.	
	(21) Payment to Government Departments for services rendered	Full powers.	As in Column 3.	
	(22) Essay writing and Copy Rights Full powers. As in Column 3.	Full powers.	As in Column 3.	

	(23) Law Charges.	Full powers, in consultation with Law Department.	As in Column 3.	
	(24) Fees to Law Officers	Full powers, in consultation with Law Department.	As in Column 3.	
	(25) Exhibitions, Fairs and Other National celebrations	Full powers.	As in Column 3.	
	(26) Advertising and Publicity.	Full powers, subject to prescribed conditions.	As in Column 3.	
	(27) Payments to Others for services rendered	Full powers, subject to prescribed conditions.	As in Column 3.	
	(28) Purchase of drugs and medicines.	Full powers.	As in Column 3.	
	(29) Contribution & Subscription	Full powers.	As in Column 3.	
	<a href="#">(30) Expenditure on GB delegations to Foreign Countries</a>	Full powers, in accordance with prescribed conditions of the Government of Pakistan subject to the clearance of Governor GB.		

		Provided in that case of disagreement between the sanctioning authority and the Governor the case will be submitted to the Chairman of the Council for a decision.		
	(31) Loss on Exchange	Full powers, in accordance with prescribed conditions.	As in Column 3.	
	(32) Secret Service Expenditure	Full powers, in accordance with prescribed conditions.	As in Column 3 subject to budget provision.	
	(33) Conferences / seminars/workshops/Symposia	Full powers, in accordance with prescribed conditions.		
	(34) Unforeseen Expenditure.	Rs. 100,000 (One Hundred Thousand)	Rs. 50,000 (Rs. Fifty Thousand)	
	<b>Employees Retirement benefits</b> (35) Reimbursement of Medical Charges to Pensioners.	Full powers subject to availability of budget.	As in Column 3.	
	<b>Grants</b> (36) Grants domestic.	(i) Institutions wholly financed by the government:- Full powers, to	As in clause (i) and (ii) (a) of Column	

		<p>release the amount specifically provided for this purpose in the budget subject to the prescribed conditions.</p> <p>(ii) Institution not wholly financed by the government:-</p> <p>(a) Full powers subject to the prescribed conditions to sanction recurring grants, provided that specific budget provision in respect of each individual institutions is made.</p> <p>(b) For non-recurring grants not covered by the rules; upto Rs. 10,000 (Rs. Ten Thousand) in a year subject to the prescribed conditions provided that budget provision exists.</p>	3.	
	<b>Transfers</b> (37) Scholarships, Bonuses and Other Awards.	Full powers in accordance with the approved rates for scales		
	(38) Entertainment.	(i) For light refreshment not exceeding Rs. 30 (Rs.Thirty) per head	As in (i) of Column 3.	Welcome or farewell receptions, lunches and

		<p>at meetings convened for official business. Decision to incur such expenditure will be taken only by PAO.</p> <p>(ii) For receptions, lunches and dinners: up to Rs.40,000 (Rs. Forty Thousand) in each case for Departments subject to the condition that per head expenditure including taxes and soft drinks etc should not in any case exceed Rs. 1200 (Rs. Twelve Hundred).</p> <p>(iii) For serving lunch boxes not exceeding Rs. 200 (Rs. Two Hundred) per head in meeting which are prolonged beyond office hours without break in the interest of Government work.</p>		<p>dinner to Government functionaries should not be arranged at the expense of public exchequer. The above power shall not be delegated by the Secretaries of administrative Departments to the officers subordinate to them. The expenditure involved shall be subject to availability of budget. No proposals for re appropriation of funds from the restricted heads as mentioned at Sl. No 5 above and Supplementary Grant/Technical Supplementary Grant shall be entertained by Finance Department.</p>
	(39) Gifts	Upto Rs. 10,000 (Rs. Ten Thousand) in one year subject to availability of budget.		<p>(a) For presentation to the foreign dignitaries only.</p> <p>(b) Subject to the conditions mentioned under Sl.No.9(38)</p> <p>(b) Column 5 above.</p>
	<b>Expenditure</b>	Full powers, subject	As in	

	<p><b>on Acquiring of Physical Assets.</b> (40) Purchase of Building, computer Equipment, Commodity purchases (Cost of State), Other Stores and Stocks, transport, Plant and Machinery, furniture &amp; Fixture and purchase of Other Assets.</p>	<p>to observance of prescribed conditions &amp; instructions of Cabinet Division, regarding purchase of transport.</p>	<p>Column 3.</p>	
	<p><b>Civil Works</b> (41) Civil Works on Roads, Highways &amp; Bridges, irrigation Works, Embankment and Drainage Works, Building &amp; Structures, Other Works and Telecommunication Works and Drought Emergency</p>	<p><b>Approved Development schemes-</b> Full powers, subject to release of funds with the prior approval of Finance Department. Non-Development Works-upto Rs. 1,000,000 (Rs. One Million).</p>		

	Relief Assistance (DERA) works.			
	<b>Repair &amp; Maintenance</b> (42) Transport	Rs. 100,000 (Rs. One Hundred Thousand) at any one time to one or any number of vehicles used by the Department.	As in Column 3.	
	(43) Machinery & Equipment, Furniture & Fixtures and Computer Equipment.	Full powers, subject to the prescribed conditions.	As in Column 3.	
	(45) Building & Structures (hired and the requisitioned )	Accommodation for office & residential purposes: upto two months rent as the land lord's liability limited to the lease period of not less than three years.		
	(46) Powers to give administrative approval to works in respect of non-residential buildings	Works Department upto Rs. 2,000,000 (Rs. Two Million) Departments upto Rs. 500,000 (Rs. Five Hundred thousand)		
<b>10</b>	Powers to order refund in accordance with the rules or in pursuance of decisions of courts in	Full powers	As in Column 3.	

	respect of which no appeal is proposed to be filed.			
11.	Compensation payable to any individual under law, rules, or judgment of courts.	Full powers	As in Column 3.	
12	Charges for remittance of pay and or allowances of establishment by money order or by bank drafts, other than leave salary.	Full powers	As in Column 3.	
13	Powers to sanction investigation of claims of government servants to arrears of pay, allowances, etc.	Full powers subject to restrictions under paras 125 and 126 of GFR Vol.I.	As in Column 3.	Claims of government servants to arrears of pay and allowances or increments, or in respect of any underpayments, which have been allowed to remain in abeyance for a period exceeding one year may not be investigated by an Accountant General, except under the special orders of the competent

				authority, as vested under para 124 of GFR Vol.I.
14	Fixation of initial pay by grant of premature increments in cases of first appointment under government of persons not already in the service of the Federal, or a Gilgit-Baltistan Government.	<p>Powers to grant not more than six premature increments for the initial fixation of pay subject to the following conditions:-</p> <p>(a) In cases of persons appointed through the FPSC/GBPSC, premature increments should be granted, on the recommendations of the FPSC/GBPSC, and in consideration of the fact that suitable persons of requisite qualifications are not available in the minimum pay of the post.</p> <p>(b) No premature increments should be granted in cases of 'ad-hoc' appointments in anticipation of FPSC's/GBPSC's recommendations.</p> <p>(c) In posts where appointment is not made through FPSC, premature increments should be</p>	As in Column 3.	Six advance increments can also be allowed to those nominees of the FPSC/GBPSC who are already in government service over and above the minimum of the respective pay scale to which they are appointed and not over and above their protected pay under FR. 22.

		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.		
15	Fixation of initial pay of an officiating government servant on appointment to another post in a time scale of pay.	<p>Power to fix the initial pay in the time- scale of the new post at the stage at which it would have been fixed under the rules if the officiating pay in respect of the old post was the substantive pay, of the government servant provided that:-</p> <p>(a) the government servant concerned has held that post for a period of three years continuously (including period of leave) or would have held it for that period if not appointed to the other post; and</p> <p>(b) the appointing authority certifies that the government servant was not officiating in a leave or short term vacancy (sanctioned for less than one</p>	As in Column 3.	In case where the initial pay in the time scale of a new post is fixed in exercise of these powers, the government servant will, for the purposes of subsequent draws of pay in that post (and for these purposes only), be treated as if the government servant were holding a lien on the old post.

		year) and was not likely to revert to a lower post at least for the period during which he/she holds the new post.		
16	Sanction to the undertaking of work for which an honorarium is offered and the grant of acceptance of an honorarium.	Full powers upto the level of Section Officer and equivalent. The amount should not exceed one month's pay of the government servant concerned on each occasion. In the case of recurring honoraria, this limit applies to the total of recurring payments made to an individual in a financial year.	As in Column 3.	The power will be exercised subject to the condition that the relevant rules and policy instructions issued by the Finance Department from time to time are duly observed and that the grant of honorarium is not used as a device to compensate a government servant for special pay etc. not admissible under the rules. No expenditure should be incurred on honoraria in excess of the specific provision made for this purpose in the sanctioned budget grant and that if expenditure in cases of such provision becomes necessary at same stage, prior concurrence of the Finance Department shall be necessary

				before such expenditure is incurred. This power shall not be delegated by the Secretaries of administrative Departments and Heads of Attached Departments to the officers subordinate to them in Departments.
17	Sanction of honoraria to government servants in connection with departmental examinations in accordance with the rules.	Full powers, in accordance with approved rates or scales.	As in Column 3.	
18	Power to sanction the undertaking of work for which a fee is offered and acceptance of fee.	Full powers	As in Column 3.	
19	Exemption from crediting portion of fees to government.	Full powers in respect of fees paid to government servants for services rendered in Pakistan	As in Column 3.	One third of any fee in excess of \$ 1000 (\$ One thousand) or equivalent received by a civil servant for a foreign

				consultancy outside Pakistan shall be credited to general revenues.
20	Relaxation of the prescribed time limit for submission of TA Bill.	<p>(i) Where no TA advance was drawn: Full powers.</p> <p>(ii) Where T.A advance was drawn: TA adjustment bill should be submitted within one year of the date of performance of journey by the government servant, failing which the advance will be recovered</p>	As in Column 3.	
21	Relaxation of the prescribed time limit where the family of transferred government servant could not join within one year due to shortage of accommodation, education of children or on medical or compassionate grounds.	<p>Full powers, subject to the following conditions:</p> <p>(i) Instructions contained in Federal Government Decision No.15 under S.R. 116 are duly observed.</p> <p>(ii) Where advance of TA had been drawn in respect of the family members and the family did not accompany the government servant, the advance would be refunded within one year.</p>	As in Column 3.	
22	Relaxation of	Full powers	As in	

	the prescribed time limit in respect of a member of the family of a transferred government servant preceding him	provided that the family performed the journey after the transfer orders for the government servant were issued.	Column 3.	
23	Power to decide the amount of permanent traveling allowance to be drawn by a government servant holding more than one post to which permanent traveling allowance is attached.	Full powers, provided that the limit laid down in SR 24 is not exceeded.		
24	Relaxation of prescribed time limit where the family could not follow a government servant granted leave travel concession within the prescribed period of one month	Full powers, subject to the adjustment of TA advance within twelve months.	As in Column 3.	

	on medical grounds or due to private affairs.			
25	Grant of permission for the family to precede a government servant granted leave travel concession.	Full Power, subject to the condition that the family precedes the government servant after the formal sanction of leave.	As in Column 3.	
26	Grant of permission for the family to precede a government servant granted leave travel concession.	Full Power, subject to the condition that the family precedes the government servant after the formal sanction of leave.	As in Column 3.	
27	Grant of TA concession during leave where leave is combined with extraordinary leave due to circumstances beyond the control of government servant.	Full powers	As in Column 3.	
28	Grant of traveling and daily allowance to non-official	Daily allowance upto the maximum rates admissible to government servants, and in		

	members of Commissions/ Committees etc. setup by the government and to foreign experts.	addition, where the person concerned has, of necessity, to stay in a hotel, reimbursement of actual single room-rent, subject to the production of hotel receipts/vouchers, upto the maximum rate admissible to government servants.		
29	Grant of daily allowance for compulsory halt due to dislocation of communications.	Full powers.	As in Column 3	
30	Grant of extraordinary leave to temporary government servants' upto one year for reasons beyond their control.	Full powers	As in Column 3.	As prescribed under Revised Leave Rules, 1980.
31	Grant of leave terms to employees appointed on contract.	Full powers to the extent covered by model rules laid down in Appendix-10 to FR & SR Vol.II.	As in Column 3.	In terms of Item No. 8 of the standard terms and conditions laid down vide Establishment Division's O.M. No.10/52/95-R-2, dated 18-7-1996.
32	Grant of	Full powers	As in	

	special disability leave.	provided that the disability manifests itself within three months after the occurrence of its cause.	Column 3.	
33	Grant of advance to government servants from various provident funds.	Full Powers, subject to the condition that advances will be allowed in a manner that only one advance will remain outstanding at one time.	As in Column 3.	
34	Permission to postpone recovery of advance drawn from the GP Fund for a specified period.	Power to postpone recovery of advance for a period not exceeding two years.	As in Column 3.	
35	Grant of advance for the purchase of Motor Car/Motor Cycle to temporary government servants.	Full powers subject to the production of surety bond and fulfillment of other conditions prescribed by the rules.	As in Column 3.	
36	Relaxation of the time limit of one month within which purchase of conveyance should be completed.	Full powers to raise the limit upto six months.	As in Column 3.	
37	Authorization of the final payment of	Full powers subject to the production of indemnity bond or	As in Column 3.	The amount is paid in accordance with the

	the dues of a deceased government servant to the members of family, dispensing with the production of succession certificate and guardianship certificate in the case of minor heir (s).	provided that the amount or balance standing to the credit of a deceased subscriber in the fund is to the extent of Rs. 20,000 (Rs. Twenty thousand).		provisions of Clause (I) of sub-rule (I) of rule 234 of the Federal Treasury Rules Volume .I.
38	Question of deciding the real legal heir (s) in case where there is no nomination or the nomination is incorrect or invalid.	Full powers in consultation with the Law Department.	As in Column 3.	
39	Condonation of interruption of service.	Full powers provided each spell of service is qualifying but not in the case of voluntary retirement, or on resignation from public service.	As in Column 3.	Subject to fulfillment of conditions given under Government of Pakistan Civil Service Regulations (CSR) 420.
40	Condonation of deficiency in qualifying service for pension.	Upto any period, less than a year if both the conditions mentioned below are satisfied:-  (i) If a government servant dies while in	As in Column 3.	The powers shall not be exercised in the case of government servants who have rendered less than 5 years continuous service.

		<p>service or retires under circumstances beyond control such as on invalidation or abolition of the post and would have completed another year of qualifying service if he/she had not died or retired.</p> <p>(ii) The service rendered was meritorious as laid down under CSR 423 (2)(b).</p>		
41	Grant of conveyance allowance	<p>Power to sanction conveyance allowance to government servants whose ordinary duties involve extensive traveling at or within a short distance from the headquarters in terms of SR 25, provided that:-</p> <p>(a) the powers shall not be available in respect of officers and staff of the Departments; and</p> <p>(b) the expenditure can be met from within the sanctioned budget provision;</p>		Subject to rates approved by the Finance Department,
42	Power to sanction deputation of	<p><b>I. Temporary Duty Abroad</b> Full powers subject to the following</p>		

	government servants.	<p>conditions and the orders issued by the Government of Pakistan Finance Division from time to time:-</p> <p>(i) The approval of the competent authority has been obtained in accordance with the existing orders.</p> <p>(ii) Where no expenditure in foreign exchange on passage, daily allowance, registration fee, contingent items, etc. is involved: or where expenditure on pay, passage daily allowances, or registration fee is involved but it is to be borne by the Department concerned under the normal rules from within the foreign exchange allocation made for the specified period.</p> <p>(iii) Sanction of drawl of pay, daily allowance etc, to the extent admissible under the normal rules, in foreign exchange in advance, if the duration of</p>		
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		<p>visit is upto one month and the rupee cover is provided by the government servant concerned.</p> <p>(iv) Grant of permission to the government servant to take his wife with him to the place of visit at this own expenses or when expenses on wife's passage are borne by the host government/ agency, provided that no additional foreign exchange is involved and that the wife travels exclusively by a Pakistan carrier, like PIA etc.</p> <p><b>II Training - International</b> Full powers subject to the following conditions:-</p> <p>(i) Budget provision exists.</p> <p>(ii) The prescribed procedure is observed and approval of competent authority is obtained in accordance with the existing rules.</p>		
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		<p>(iii) The terms of deputation are in accordance with the general orders issued by the Finance Department on the subject from time to time.</p> <p>(iv) Foreign exchange expenditure is met out of the sanctioned allocation for the specified period.</p> <p>(v) Sanction of drawal of pay in advance in foreign exchange for a period not exceeding one month, if the rupee cover is provided by the government servant concerned.</p> <p>(vi) Grant of permission to government servant to take his wife with him on training abroad in the following cases:-</p> <p>(a) where the period of training is more than one year;</p> <p>(b) Where the period of training is one year or less and the cost of wife's passage is borne by the donor government/agency; and</p>		<p>In both the cases mentioned at (vi) (a) and (b), the government servant will draw his full pay and allowances (excluding compensatory allowances) in foreign exchange for the period of stay of his wife abroad.</p>
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		(c) where the period of training is more than six months but not more than one year and the government servant concerned bears cost of wife's passage etc. provided that no additional foreign exchange is involved, the wife travels exclusively by a Pakistani carrier like PIA etc, and the government servant concerned shall draw, in foreign currency, 50% of pay as admissible under the normal rules.		The permission shall be granted by the Secretary of the Department who will certify that it would be desirable for the government servant to take his wife alongwith him. The Secretary shall also satisfy that the salary, subsistence allowance etc, admissible in foreign exchange is adequate to cover the expenses.
43	Advance payment to other government departments and government owned/controlled organizations, in exceptional cases only.	Full Powers, subject to adjustment of previous advance, if any.	As in column 3.	

**Annex-II**

( See para 13 (viii) of the Finance Division's O.M.No.F.3(2)Exp.III/2006, dated July,2006)

**Supplementary Grants**

The provisions regarding supplementary grants as contained in the Constitution of the Islamic Republic of Pakistan and General Financial Rules are reproduced below :-

**Constitutional Provision regarding Supplementary Grants**

**Article 84.** If in respect of any financial year it is found-

(a) that the amount authorized to be expended for a particular service for the current financial year is insufficient, or that a need has arisen for expenditure upon some new service not included in the Annual Budget Statement for that year; or

(b) that any money has been spent on any service during a financial year in excess of the amount granted for that service for that year; the Federal Government shall have power to authorize expenditure from the Federal Consolidated Fund, whether the expenditure is charged by the Constitution upon that Fund or not, and shall cause to be laid before the National Assembly a Supplementary Budget Statement or, as the case may be, an Excess Budget Statement, setting out the amount of that expenditure, and the provisions of Articles 80 to 83 shall apply to those statements as they apply to the Annual Budget Statement.

**General Financial Rules Para 98(1)(iv)** "If such savings are not available, it should be seen whether special economies can be effected under other sub-heads. If funds cannot be provided by either of these methods, it will have to be considered whether the excess should be met by the postponement of expenditure or whether an application for a supplementary grant should be made. In either case, application will have to be made to the Finance Department through the Administrative Department concerned and the course recommended by the latter stated.

Normally, an application for a supplementary grant will not be entertained by government unless the anticipated excess is due to a cause beyond the control of the authority concerned and funds can not be found by any legitimate postponement of expenditure for which provision already exists. All application for supplementary grants should be accompanied by a full explanation of the reason for the excess and of the impossibility of providing funds to meet it”.

2. Keeping in view the above principles, the request for a Supplementary Grant should be made in a summary to be signed by the Principal Accounting Officer. The Summary should contain the information as indicated in the enclosed proforma (Appendix to Annex-II)

3. The Summary may be forwarded to the Finance Department. If the proposal is approved by the Finance Department, necessary sanction will be issued by the Division concerned under intimation to the Budget section of the Finance Department. The sanction letter shall state that it issues with the concurrence of the Finance Department and a copy of the sanction shall be endorsed to Audit by the Deputy Financial Adviser.

## Appendix to Annex-II

### PROFORMA FOR SUPPLEMENTARY GRANTS.

- (1) Budget Year
- (2) Demand No.
- (3) Demand Name:
- (4) Department Name:
- (5)  Charged  Other than Charged  Current  Development

Tick the Box applicable

- (6) Total expenditure involved in the proposal in the current year and the following years both recurring and nonrecurring.
- (7) An Analysis of the Demand to which the expenditure is debitable indicating:-
  - (a) Amount provided detailed object-wise;
  - (b) Particulars of expenditure already incurred under each detailed object; and
  - (c) Particulars of commitment (including sanctions already issued) and plan of expenditure under each detailed object for the remaining part of the financial year.
- (8) Reasons why provision was not made in the budget.
- (9) The reasons why some of the contemplated expenditure at (7)(c) above cannot be dropped/ curtailed to accommodate the present proposal.
- (10) Reasons as to why the proposed expenditure cannot be postponed to a subsequent year;
- (11) Detailed justification of the proposal; and
- (12) Confirmation that no saving to meet the proposed expenditure is available under all the Demands controlled by Principal Accounting Officer.

Name & Signature of Principal Accounting Officer