

THE SINDH DELEGATION OF FINANCIAL POWERS AND FINANCIAL CONTROL RULES 2019

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PUBLIC FINANCIAL
MANAGEMENT SUPPORT
PROGRAMME for PAKISTAN

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PREFACE

The Government of Sindh embarked on a Public Financial Management (PFM) Reforms Action Plan in 2015, following approval of a PFM Reforms Strategy by the Cabinet a year earlier. Apart from introduction of reforms in the areas of planning, budgeting, and budget execution, the Plan included revisiting the age-old financial rules and regulations with a view to bringing them at par with the changed conditions and times, and to usher in more transparency and clarity. This was in line with the vision of the Finance Minister to update the financial management regulatory regime of the Government.

Over the years, while Finance Department, Government of Sindh, had been revising some financial powers, no detailed review of the Delegation of Financial Powers, prepared earlier in 1962, had been made with the result that redundancies in terminologies, and sanctioning/procurement powers had crept in. While revising the financial powers of various categories of officers and departments, an attempt has been made to give more space to administrative departments in taking financial decisions. For the first time, the roles and responsibilities of Principal Accounting Officers have been laid down, hence the name Sindh Delegation of Financial Powers and Financial Control Rules.

These Rules are the result of many painstaking reviews and dedicated hours of work that invites an acknowledgement for the Economic Reforms Unit team, members of the Working Group, Finance Department, the team of PFM Support Program for Pakistan-Sindh, as well as all public officials who contributed to this endeavor.

Sd/-
Najam Ahmed Shah
Secretary
Finance Department

May, 2019



**GOVERNMENT OF SINDH
FINANCE DEPARTMENT**

Karachi dated the 10th May, 2019.

NOTIFICATION

No. FD (B&E-1)-FR-1 /2018-19:- In exercise of the powers conferred under sub-section (1) of Section 4 of the Sindh Financial Management and Accountability Act, 2011, the Government of Sindh is pleased to make the following rules namely:-

1. **Short title and commencement.** (1) These rules may be called the Sindh Delegation of Financial Powers and Financial Control Rules, 2019.

(2) These rules shall apply to all Provincial Government Departments and offices of Government of Sindh.

(3) They shall come into force at once.

2. **Definitions.** (1) In these rules, unless the context otherwise requires –

- (i) "Administrative Department" means a department as defined in the Sindh Government Rules of Business, 1986;
- (ii) "Attached Department" means a department mentioned in column 3 of the Schedule-I of Sindh Government Rules of Business, 1986;
- (iii) "Chief Secretary" means the Chief Secretary to Government of Sindh;
- (iv) "First Schedule", "Second Schedule" and "Third Schedule" mean, the First, the Second and Third Schedules appended to these rules, respectively;
- (v) "Financial Control" means the public financial management as described in the Third Schedule;
- (vi) "Financial sanction" means sanction of expenditure for the purposes specified in column 2 of the Second Schedule of these rules by the authorities mentioned in column 3 and to the extent specified in column 4 thereof. In other cases, where financial sanction is beyond the powers of sanctioning authorities or where it is not delegated to any authority "Financial Sanction" means sanction of expenditure accorded by Administrative Department after concurrence by the Finance Department.
- (vii) "Government" means the Government of Sindh.
- (viii) "Officers in Category-I", "Officers in Category-II", "Officers in Category-III" and "Officers in Category-IV" mean the Officers specified in Part-I, Part-II, Part-III and Part-IV of the First Schedule and Second Schedule respectively.
- (ix) "Secretary" means and includes the Chief Secretary, the Additional Chief Secretary, the Chairman, Planning and Development Board, the Secretary, or the Special Secretary and the Additional Secretary to government in charge of a department.

- (x) "Principal Accounting Officer" means the Secretary or any officer to be designated as Principal Accounting Officer responsible for preparation of budget of receipt and expenditure, collection of revenues, utilization of budget and maintenance of departmental accounts in the prescribed manner and accountable to the Public Accounts Committee in respect of financial and budgetary matters of the department.

(2) The words and expressions used but not defined in these rules, shall have the same meaning as assigned to it in the Sindh Financial Rules, Volume-I.

3. **Delegation of Powers.** (1) The authorities specified in column 3 of the Second Schedule shall exercise the powers conferred upon in column 2, to the extent mentioned in column 4 thereof.

(2) The Finance Department with the approval of Chief Minister may, by notification, confer the financial powers of an Administrative Department on any officer.

(3) The Finance Department with the approval of Chief Minister may, by notification, confer the financial powers of an officer of any "Category" as mentioned in the First Schedule, on any other officer.

(4) The Finance Department with the approval of Chief Minister may, by notification, confer the special financial powers mentioned in Part-II of the Second Schedule, on any officer.

(5) The Finance Secretary with the approval of the Chief Minister may, by an order, suspend or restrict or reduce any of the powers delegated under these rules to officers of any category for a period not exceeding two months; provided that the Finance Secretary shall give reasons for suspension or restriction or reduction of any of powers of such category of officers.

4. **Powers of Higher authority.** (1) Notwithstanding anything contained in rule 3, the higher authority in a department shall have the same powers as have been delegated to an authority subordinate to it under the rules.

(2) The powers conferred under this rule on a higher authority shall not be in derogation of, but in addition to, the powers of the subordinate authority.

5. **Powers to be exercised.** (1) The powers delegated under rule 3 shall be exercised subject to any general or specific conditions laid down in the Second Schedule to these Rules or in any other Rules of the Government.

(2) The powers conferred in second column of the second schedule shall not operate for ex-post facto sanction of payments made without sanction or sanction by an incompetent authority or ex-post facto regularization of irregular expenditure.

6. **Financial Control.** There shall be financial controls over the public financial management which shall be carried out in accordance with the Third Schedule to these rules.

7. **Applicable laws and rules.** All financial powers relating to procurement under these rules shall be exercised in accordance with Sindh Public Procurement Act, 2009 and rules made thereunder.

8. **Removal of difficulties.** In case any difficulty arises in giving effect to any of the provisions of these rules, Government may make such order, not inconsistent with the provision of these rules as may be necessary for the purpose of removing the difficulty.

9. **Repeal and Savings.** (1) Sindh (The West Pakistan) Delegation of Financial Powers Rules and Powers of Re-appropriation Rules 1962 are hereby repealed.

(2) Notwithstanding the repeal under sub rule (1) all notifications, orders and instructions relating to Delegation of Financial Powers shall continue to be in force until altered, amended or repealed by the competent authority.

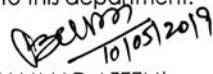

(NAJAM AHMED SHAH)
SECRETARY TO GOVERNMENT OF SINDH

NO.FD/B&E-I/FR-1/2018-19

Karachi, dated the 10th May, 2019.

A copy is forwarded for information and necessary action to:-

1. The Chairman, Planning & Development Board, Government of Sindh, Karachi.
2. The Senior Member, Board of Revenue, Sindh, Hyderabad.
3. The Principal Secretary to Governor, Sindh, Governor's Secretariat, Karachi
4. The Principal Secretary to Chief Minister, Sindh, Chief Minister's Secretariat, Karachi.
5. Administrative Secretaries to Government of Sindh **(All)**.
6. The Secretary Provincial Assembly, Sindh, Karachi.
7. The Secretary, Provincial Ombudsman (Mohtasib), Sindh, Karachi.
8. The Secretary, Ombudsman the Protection against Harassment of Women at Work Place, Sindh, Karachi.
9. The Registrar, High Court of Sindh, Karachi.
10. The Chairman, Enquiries & Anti-corruption Establishment, Sindh, Karachi.
11. The Chairman, Chief Minister's Inspection, Enq. & Implementation Team, Karachi.
12. The Chairman, Sindh Public Service Commission, Hyderabad.
13. The Chairman, Sindh Services Tribunal, Karachi.
14. The Managing Director, Sindh Public Procurement & Regulatory Authority, Karachi.
15. The Inspector General of Police & Prisons, Sindh, Karachi.
16. The Inspector General of Prisons, Sindh, Hyderabad.
17. The Divisional Commissioners in Sindh (All)
18. The Accountant General Sindh, Karachi.
19. The Director General (Audit), Sindh, Karachi.
20. The Team Leader, PFM-SPP, Finance Department, Government of Sindh, Karachi.
21. The Director (ERU), Finance Department, Government of Sindh, Karachi.
22. The Deputy Commissioners in Sindh (All).
23. The Deputy Secretary (Staff) to Chief Secretary, Sindh.
24. All Officers in Finance Department, Government of Sindh.
25. The Director, Local Fund Audit Sindh, Karachi.
26. The District Accounts Officers / Treasury Officer in Sindh **(All)**.
27. The Superintendent, Sindh Govt. Printing Press, Karachi, for publication in official Gazette. He is also requested to furnish 300 copies thereof to this department.


(MUHAMMAD AZEEM)
Section Officer (B&E-I)
for Secretary to Government of Sindh

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FIRST SCHEDULE
[See Rule 3(2)]
PART-I
OFFICERS IN CATEGORY-I

1. Secretaries to Government of Sindh;
2. Chief Secretary shall be the Secretary to Government so far as establishment is concerned if no other Secretary to Government in the Services and General Administration Department has been so declared as Secretary;
3. Chairman, Planning and Development Board;
4. Additional Chief Secretaries to Government of Sindh;
5. Chief Justice of Sindh High Court;
6. Chairman Chief Minister's Inspection, Enquiry and Implementation Team;
7. Secretary, Provincial Assembly Secretariat;
8. Principal Secretary to Governor Sindh;
9. Provincial Ombudsman (Mohtasib), Sindh;
10. Chairman, Labour Appellate Tribunal, Government of Sindh ;
11. Chairman Sindh Public Service Commission ;
12. Chairman Sindh Services Tribunal;
13. Additional Inspector General of Police;
14. Military Secretary to Governor Sindh;
15. District & Sessions Judges;
16. Special Secretaries;
17. Heads of Attached Departments;
18. Members, Board of Revenue;
19. Chairman, Sindh Revenue Board;
20. Chairman, Enquiries and Anti-Corruption Establishment;
21. Divisional Commissioners;
22. Director General Inspection and Evaluation, Planning & Development Department;
23. Chairman, Provincial Transport Authority;
24. Chairman Provincial Election Authority;
25. Registrar, Sindh High Court;
26. Presiding Officers of Sindh Labour Courts;
27. Deputy Inspector General of Police;
28. Director General Headquarters, Pakistan Rangers;
29. Director General Protocol Cell, SGA&CD;
30. Director General Colleges;
31. Principals of Medical Colleges;
32. Medical Superintendents of Teaching Hospitals having more than 100 beds;

33. Executive Director, JPMC, Karachi;
34. Director NICH Karachi;
35. Project Directors and other designated officers of Programs, Projects, Authorities and Monitoring units, in BS-20 and above;
36. Chief Engineers of Works & Services Department, Irrigation Department and Education Engineering Wing;
37. Secretary/Director General, the Protection against Harassment of Women at the Work Place, Karachi.

PART-II
OFFICERS IN CATEGORY-II

1. Officers in-charge of independent offices in Basic Scale-19 and above as notified by Administrative Department with the concurrence of Finance Department but not included in Part-I.
2. Directors of Agriculture Department;
3. Directors of Excise and Taxation & Narcotics Department;
4. Directors of Sports and Youth Affairs Department;
5. Conservators of Forests;
6. Superintending Engineers of Works & Services Department, Irrigation Department and Public Health Engineering Department and Education Engineering Wing;
7. Directors of Information Department;
8. Directors of Fisheries Department;
9. Directors of Livestock Departments;
10. Regional Directors of Colleges;
11. Additional Advocate General;
12. Additional Secretaries in Sindh Secretariat who control the Budget;
13. Deputy Commissioners;
14. Registrar, Labour Appellate Tribunal Sindh;
15. Director Agriculture, Research Institute, Dokri;
16. Deputy Directors of Food Department;
17. Deputy Directors of Anti-Corruption Establishment;
18. Secretary (Revenue), Board of Revenue;
19. Director, Sindh Institute of Training & Research, Sakrand;
20. Principal, Agriculture Training Institute Sakrand and Jacobabad;
21. Assistant Inspector General of Police;
22. Senior Superintendent of Police;
23. Deputy Inspector General of Prisons;
24. Director, Planning and Monitoring Cell, P&D Department

25. Cane Commissioner, Sindh
26. Principals of Degree Colleges, Training Colleges and Technical institutions.
27. Headmasters/Headmistresses of Government Higher Secondary and Secondary Schools;
28. Director, Institute of Blood Transfusion
29. Project Directors and other designated officers of Programs, Projects, Authorities, or Monitoring Units, in BS-18 or BS-19;
30. Medical Superintendents, District Headquarter Hospitals.

PART-III
OFFICERS IN CATEGORY-III

1. Officer in charge of independent offices in Basic Scales-18 and above as notified by Administrative Department with the concurrence of Finance Department but not included in Parts I & II;
2. Additional Relief Commissioner, Sindh, Karachi;
3. Deputy Secretaries in the Sindh Secretariat who control the budget;
4. Divisional Forest Officers;
5. Additional Registrar, High Court Bench at Sukkur, and Hyderabad;
6. Superintendent of Police;
7. Medical Superintendent, Taluka Headquarter Hospitals.

PART-IV
OFFICERS IN CATEGORY-IV

1. Drawing and Disbursing Officers other than those specified in Parts I, II and III.
2. Other Drawing and Disbursing Officers as notified by Administrative Department with the concurrence of Finance Department, other than those specified in Parts I, II and III;
3. Section Officers in Sindh Secretariat who control the budget;
4. Assistant Commissioners;
5. Assistant or Deputy Superintendents of Police.

SECOND SCHEDULE
(See Rule-3)
PART-I
POWERS COMMON TO ALL DEPARTMENTS

Sr. #	Nature of Power	To whom delegated	Extent
(1)	(2)	(3)	(4)
1.	Creation of Post	(i) Administrative Departments shall have full powers to create new post (s) on temporary basis in the development budget (Public Sector Development Programme), included in PC-I or PC-II, subject to the approval of the project or scheme by the relevant forum and 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 or scheme. Such post(s) shall cease to exist on the closure, or completion of the project or scheme.	Full Powers
		(ii) After completion of the project and submission of approved PC-IV, the barest minimum and essential post(s), if mentioned in PC-I or PC-II, shall be converted from Development Expenditure to Current Expenditure subject to the approval of Finance Department.	
2.	Reciprocal up-gradation and down-gradation of posts	Administrative Department	Full Powers
<p>Note: All orders regarding reciprocal up-gradation/down-gradation shall be passed by the Administrative Department in a committee headed by the Administrative Secretary and represented by an officer of the Finance Department, not below the rank of Additional</p>			

Secretary. All such orders shall be communicated to the Finance Department, Accountant General, Sindh and District Accounts Officers concerned.			
3.	Abolition of Posts	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers in respect of posts under his control
		(iii) Officers in Category-II	Full Powers in respect of posts in BS-1 to BS-16 under his control
Note-1. Powers of abolition of posts shall be exercised with concurrence of the SGA & CD as enjoined by the Supreme Court of Pakistan in Civil Review Petition No. 193 Of 2013.			
Note-2. All orders regarding abolition of posts shall be communicated to the Finance Department, Accountant General, Sindh and District Accounts Officers concerned.			
4(a)	To sanction expenditure on items specifically shown in the budget estimates against the detailed objects.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Not exceeding Rs.0.500 million at a time
		(iv) Officers in Category-III	Not exceeding Rs.0.300 million at the time
		(v) Officers in Category-IV	Not exceeding Rs.0.200 million at the time
4(b)	Sanctioning expenditure on items not specifically shown in current budget estimates against detailed objects. These powers shall be exercised subject to condition that funds have not been provided against detailed objects.		
(i)	Purchase of stationery including toners, ribbons, and computer related stationery.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Up to Rs.0.300 million during the financial year
		(iii) Officers in Category-II	Up to Rs.0.200 million during the financial year
		(iv) Officers in Category-III	Up to Rs.0.100 million during the financial year
		(v) Officers in Category-IV	Up to Rs.0.050 million during the financial year
(ii)	Sanctioning expenditure on purchase / addition to stores, durable goods, equipment,	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Up to Rs.1 million during the financial year for one article / item or class of similar articles of stores / commodities.

	instruments, typewriters, photo stat machines, printers, fax machines, duplicators, computer accessories, motor cycles/ cycles, and commodities (not involving expenditure in foreign exchange)	(iii) Officers in Category-II	Up to Rs.0.800 million during the financial year for one article / item or class of similar articles of stores / commodities.
		(iv) Officers in Category-III	Up to Rs.0.500 million during the financial year for one article / item or class of similar articles of stores / commodities.
		(v) Officers in Category-IV	Up to Rs.0.300 million during the financial year for one article / item or class of similar articles of stores / commodities.
(iii)	Sanctioning expenditure on repair of articles of stores etc. mentioned in Sr. No. 4(b)(ii) above	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Up to Rs. 0.500 million in each case.
		(iii) Officers in Category-II	Up to Rs. 0.300 million in each case.
		(iv) Officers in Category-III	Up to Rs. 0.200 million in each case.
		(v) Officers in Category-IV	Up to Rs. 10,000 in each case.
(iv)	Expenditure on utility charges i.e. electricity, gas, water charges, and taxes.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Full Powers
		(v) Officers in Category-IV	Full Powers
(v)	Service Postage, telegraphic charges, charges on courier service, fax, internet/ e-mail, (for official business only), computer services, both customized and licensed, publicity and advertisement and telephone charges. Installation of telephone at offices as well as of residences shall be sanctioned by the FD as per ceiling fixed by it from time to time.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Full Powers
		(v) Officers in Category-IV	Full Powers

	Note: In emergencies, like floods, epidemics and earthquake Administrative Department will have the powers to sanction installation of residential telephones for Government Officers up to the period of three months.		
(vi)	POL including CNG charges (not exceeding the rates announced by the Government).	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Full Powers
		(v) Officers in Category-IV	Full Powers
Provided POL ceilings fixed by Finance Department shall be strictly observed for officially allotted vehicles to the officers as per their entitlement, whereas log book shall be maintained for journey outside station of duty and in respect of all other vehicles including buses, vans, mobiles, ambulances, coasters, motor cars, pick-ups, etc.			
(vii)	POL for generators as per fuel consumption scale of the generators	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Up to Rs. 0.100 million per annum
Provided that the sanctioning authority shall maintain a register for each generator for recording power outage time and operational time. In case of hospitals the expenditure will be subject to certification of the Medical Superintendent concerned.			
(viii)	Charges for Printing at Private Presses other than Government Press.	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Up to Rs. 0.300 million in each case.
		(iii) Officers in Category-II	Up to Rs. 0.200 million in each case.
		(iv) Officers in Category-III	Up to Rs. 0.100 million in each case.
		(v) Officers in Category-IV	Up to Rs. 0.050 million in each case.
<p>Note:</p> <p>1. Administrative Department shall be empowered to have printing done at private presses up to the value of Rs.500,000 /- (Rupees five hundred thousand) and Officers in Category-I, II, III & IV shall have powers to get printing done at private presses up to the extent indicated above respectively without obtaining No Objection Certificate from the Government Printing Press. However, the printing material of sensitive and classified nature shall be got printed at Sindh Government Printing Press and designated authorities shall determine the nature of such printing material.</p> <p>2. Administrative Department and designated officers may exercise full powers to sanction expenditure on printing done at Government Printing Press.</p>			

(ix)	Contributions & Subscriptions in accordance with the rules / governmental instructions and availability of funds.	(i) Administrative Department	Full Powers
(x)	Conference, Seminars / Workshops / Symposia	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Up to Rs.1.000 million during financial year
		(iii) Officers in Category-II	Up to Rs.0.500 million during financial year
(xi)	Uniform and Liveries	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
Sanctioning of expenditure on purchase of uniforms and liveries shall be in accordance with the prescribed scale.			
(xii)	Law Charges	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Up to Rs. 0.050 million in each case.
		(iii) Officers in Category-II	Up to Rs. 0.025 million in each case.
		(iv) Officers in Category-III	Up to Rs. 0.020 million in each case.
		(v) Officers in Category-IV	Up to Rs. 0.010 million in each case.
(xiii)	Fee to Law Officers	(i) Administrative Departments	Full Powers in accordance with the prescribed scales for payment of fee.
		(ii) Officers in Category-I	Full Powers in accordance with the prescribed scales for payment of fee.
		(iii) Officers in Category-II	Full Powers in accordance with the prescribed scales for payment of fee.
<p>Note:</p> <p>(i) The Law Department or the Administrative Department in consultation with Law Department may sanction fee up to 20 percent above the fixed rates particularly in important cases.</p> <p>(ii) For relaxation in case of extremely important cases involving pecuniary interest of Government or policy issue, the case will be referred to Finance Department for concurrence after obtaining clearance of Law Department.</p>			

(xiv)	Fee / Charges in connection with departmental examinations/ trainings in accordance with the rules.	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Up to Rs. 0.010 million in each case.
		(iv) Officers in Category-III	Up to Rs. 0.005 million in each case.
(xv)	Compensation payable to any individual under law / rules or judgment of Courts	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Up to Rs. 0.050 million in each case.
		(iv) Officers in Category-III	Up to Rs. 0.025 million in each case.
(xvi)	Advertisement and publicity	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Up to Rs. 0.200 million per annum.
Note:- Existing instructions regarding procedure for Advertisement and Publicity through Information Department shall be followed.			
(xvii)	Purchase of Periodicals and Newspapers (Printed/Electronic).	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Two Daily Newspaper in a month
		(v) Officers in Category-IV	One Daily Newspaper in a month.
Note: Administrative Department and Officers in Category-I to IV may exercise full powers to sanction expenditure on the purchase of newspapers and periodicals for library in accordance with the scale prescribed by the Government.			
(xviii)	Purchase of Books, Maps and Teaching Materials	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Up to Rs.0.050 million during the financial year.

		(v) Officers in Category-IV	Up to Rs.0.025 million during the financial year.
	Note: Administrative Department and Officers in Category-I to IV may exercise full powers to sanction expenditure on the purchase of library books/maps as per requirements in accordance with the scale prescribed by the Government.		
(xix)	Copying and Photostat Charges	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Full Powers
		(v) Officers in Category-IV	Full Powers
(xx)	Hire charges of furniture and tentage etc.	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Up to Rs.0.100 million per annum in each case.
		(iii) Officers in Category-II	Up to Rs.0.050 million per annum in each case.
		(iv) Officers in Category-III	Up to Rs.0.030 million per annum in each case.
		(v) Officers in Category-IV	Up to Rs.0.020 million per annum in each case.
(xxi)	Expenditure on carriage of records and movable assets / property of the Government	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Full Powers
		(v) Officers in Category-IV	Full Powers
(xxii)	Expenditure on rent of non-residential buildings and land	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Up to Rs.0.300 million per annum in each case.
		(iv) Officers in Category-III	Up to Rs.0.200 million per annum in each case.

		(v) Officers in Category-IV	Up to Rs.0.100 million per annum in each case.
	<p>FOR BUILDINGS- Subject to the conditions that (i) the accommodation is according to the scale approved by the Government (ii) the rent does not exceed the tax assessed by the Excise & Taxation Department for the purpose of urban immovable property tax. In case the rent exceeds from the rent assessed by the Excise & Taxation Department, the Administrative Department shall give rent reasonability certificate (iii) the rent is made on the basis of property tax, and (iv) Non- availability certificate is obtained from the Works and Services Department.</p> <p>FOR LAND- Subject to the condition that rent reasonability certificate is given by an officer of the Revenue Department exercising powers of the Collector under Land Revenue Act 1967.</p>		
(xxiii)	Expenditure in emergent cases on account of binding work executed locally	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Up to Rs.0.100 million in each case.
		(iii) Officers in Category-II	Up to Rs.0.050 million in each case.
		(iv) Officers in Category-III	Up to Rs.0.030 million in each case.
		(v) Officers in Category-IV	Up to Rs.0.015 million in each case.
(xxiv)	Others (items or objects not mentioned in Sr.4(b) (i) to (xxiv):		
	(a) Non-recurring items	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Up to Rs.0.500 million in each case.
		(iii) Officers in Category-II	Up to Rs.0.200 million in each case.
		(iv) Officers in Category-III	Up to Rs.0.100 million in each case.
		(v) Officers in Category-IV	Up to Rs.0.050 million in each case.
	(b) Recurring items	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Up to Rs.0.200 million in each case.
		(iii) Officers in Category-II	Up to Rs.0.100 million in each case.
		(iv) Officers in Category-III	Up to Rs.0.050 million in each case.
		(v) Officers in Category-IV	Up to Rs.0.030 million in each case.

5.	Employees Related Expenses		
(i)	Engagement of contingent paid staff at the rate approved by the competent authority, from time to time	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
(ii)	Re-imbursment of Medical Charges as per approved policy.	Administrative Department	Full Powers
(iii)	Re-imbursment of Medical Charges to retired Government servants as per approved policy.	Administrative Department	Full Powers
6.	Grants / Transfers		
(i)	Financial Assistance to the families of civil servants who die while in the service, as per prescribed rates.	Administrative Departments	Full Powers
(ii)	Payment of Scholarships	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Full Powers
	Note:- Administrative Department and Officers in Category I, II & III will have full Powers within the number of scholarships sanctioned by the Administrative Department.		
(iii)	Charges for remittances of stipends or pay and allowances of establishment, where such remittances are authorized by rules or policy.	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Full Powers
		(v) Officers in Category-IV	Full Powers

(iv)	Cash Rewards and incentive bonuses (In cases where grant of rewards or bonuses is permissible under the rules).	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Up to Rs.0.050 million in each case during the financial year.
		(iii) Officers in Category-II	Up to Rs.0.025 million in each case during the financial year.
(v)	Grants-in-Aid	Administrative Departments	Full powers in accordance with the rules.
7.	Physical Assets		
	Purchase and replacement of machinery, tools, plants and vehicles including commercial vehicles and Jeeps	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
	<p>Provided that -</p> <p>(i) The strength of vehicles in the Department has been sanctioned by the Finance Department, and the purchase / replacement is required for keeping up the sanctioned strength</p> <p>(ii) The vehicle, machinery etc. to be replaced has been condemned/declared surplus by the competent authority.</p> <p>(iii) The sanctioning authority is satisfied that the work for which the vehicle / machinery etc. was originally sanctioned has not undergone a substantial reduction making it redundant to replace the vehicle / machinery etc. and</p> <p>(iv) Minimum distance of 300,000kilometers for all motor cars, jeeps and motor cycle/scooter with engine power up to 1600 cc and of 250,000 kilometers for all other motor vehicles shall be observed as a uniform criterion for replacement of vehicles.</p>		
8.	Repair and Maintenance		
(i)	Powers to sanction and incur expenditure on addition to or repairs /replacement of parts and overhauling, etc. of the machinery, tools and plants and motor vehicles subject to the restrictions that - (i) the repairs are carried in the departmental workshop; (ii) in absence of department's own workshop procedure	(i) Administrative Departments	Full Powers
		(ii) Officers in Category-I	Up to Rs.1.000 million or 50 percent of the un-depreciated book value (cost of purchase), whichever is lower, in each case.
		(iii) Officers in Category-II	Up to Rs.0.500 million or 25 percent of the un-depreciated book value (cost of purchase), whichever is lower, in each case.

	as laid down in SPPRA, Rules 2010 shall be observed; (iii) the expenditure is economical with reference to the service period of the tools, plants, machinery, vehicle.	(iv) Officers in Category-III	Up to Rs.0.200 million or 20 percent of the un-depreciated book value (cost of purchase), whichever is lower, in each case.
(ii)	Repair of stores, stocks, computer equipment, commodity, furniture & fixture and other physical assets excluding, transport, and plant & machinery, subject to conditions that: (a) Item or article has not outlived its useful life or has not completed years of service prescribed by its manufacturer; (b) Cost of repair is not more than 50 percent of un-depreciated book value (cost of purchase); (c) Item or article has not been declared surplus or un-serviceable.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Up to Rs.0.200 million in each case, during the financial year
		(iii) Officers in Category-II	Up to Rs.0.100 million in each case, during the financial year
		(iv) Officers in Category-III	Up to Rs.0.050 million in each case, during the financial year
		(v) Officers in Category-IV	Up to Rs.0.025 million in each case, during the financial year
(iii)	Minor repairs & maintenance works including petty construction of residential & non-residential building executed departmentally and charges to current budget of the department concerned	(i) Administrative Department (in a sub-committee)	Full Powers in each case on the recommendation of the committee consisting of Administrative Secretary concerned, Additional Secretary (Technical) Works & Services Department, a representative of Finance Department and a representative of Planning and Development Department.
		(ii) Officers in Category-I (in sub-committee)	Up to Rs.0.200 million in each case on the recommendation of the committee consisting of Officer in Category-I concerned, Additional Secretary (Technical) Works & Services Department, a representative of Finance

			Department and a representative of Planning and Development Department.
	<p>Note:</p> <p>(a) Any work relating to petty construction or repair and maintenance and not costing more than Rs.1,000,000/- (Rupees one million), may be treated as 'Minor Work 'for the purpose of these rules.</p> <p>(b) Minor Repair and maintenance work shall not be more than five percent of the approved rates of per square construction notified by Works and Services Department.</p> <p>(c) Minor repair and maintenance works under Serial No. 8 (iii) will not require administrative approval and technical sanction. However SPPRA Rules, 2010 shall be applicable.</p>		
9 (i)	Powers of Approval of Works or Development Schemes	Administrative Department	(i) Above Rs.10.00 billion and any amount involving Federal component, with the approval of ECNEC.
		Administrative Department	(ii) Above Rs.100,000,000/- and up to Rs.10.00 billion with the approval of Provincial Development Working Party (Provincial PSDP).
		Administrative Department	(iii) Up to Rs.100,000,000/- with the approval of Departmental Development Working Party. (Provincial PSDP).
<p>Note-1: "Administrative Approval" is a formal acceptance by the department concerned of a proposal to incur expenditure connected with the requirements of that Department. In the case of works executed by the Works and Services Department, it is in effect of an order to that Department to execute a certain specified work at a stated sum to meet the administrative needs of the Department requiring the work.</p>			
<p>Note-2: The powers delegated to the Administrative Departments shall be subject to the condition that-</p> <p>(i) The Departmental Development Working Party shall be chaired by the Administrative Secretary concerned and shall have powers to approve schemes up to Rs.100,000,000/-(Rupees one hundred Million) and it shall consist of the members indicated below:</p>			
Secretary to Government in the concerned Department.		Chairman	
A representative of the Planning & Development Department, not below the rank of Chief of Section, or Assistant Chief of the Department concerned.		Member	
A representative of the Finance Department not below the rank of Additional Secretary, or Deputy Secretary.		Member	

	A representative of Executing Agency if it is other than Sponsoring Agency.	Member	
	(ii) The decisions of the Provincial Development Working Party (PDWP) in respect of approval of works or development schemes are circulated by the Planning and Development Department through an authorization letter, or Office Memorandum. Administrative Department concerned will convey administrative approval of works or development schemes approved by ECNEC, Provincial Development Working Party and Departmental Development Working Party as the case may be.		
	(iii) While issuing administrative approval, the Administrative Departments should specifically incorporate the conditions, if any, imposed by the approving body so that the Project Director, or Executing Agency should be fully aware of his responsibilities in complying with those conditions before, during and after the implementation of the work or scheme.		
	(iv) Where there is difference of opinion in Departmental Development Working Party, the scheme shall be referred to the Provincial Development Working Party whose decision shall be final and binding.		
	(v) A development scheme having a subsidy or foreign aid element shall be brought to the Provincial Development Working Party for approval irrespective of its cost.		
	(vi) Copy of the Administrative Approval of the scheme shall be sent to Finance Department and Planning and Development Department for record.		
	(vii) No expenditure shall be incurred on a Work or Development scheme unless necessary provision for such expenditure exists in Development or the Non-Development Budget of that year, as the case maybe.		
(ii)	Powers of Administrative approval for maintenance and repair works of residential and non-residential buildings executed by Works and Services Department and charged to Building Department, Works & Services Department	(i) Administrative Department	Up to Rs.10.000 million
		(ii) Officers in Category-I	Up to Rs. 2.000 million
		(iii) Officers in Category-II	Up to Rs. 1.000 million
	<p>Note:-</p> <p>(i) The repair and maintenance works of more than Rs.10,000,000/- (Rupees Ten Million) in respect of independent unit of residential, or non-residential buildings, shall be carried out through development scheme.</p> <p>(ii) The major repair work shall not be more than thirty per cent of the approved rates of per square construction notified by Works and Services Department and minor repair and maintenance work shall not be more than five percent of the approved rates of per square construction notified by Works and Services Department.</p> <p>(iii) No major repair work in respect of a building will be admissible or carried out within three years.</p>		

	<p>(iv) No technical sanction in the line or administrative departments would be required for M&R Works of non-residential buildings carried out departmentally with the approval of administrative department in sub-committee up to Rs.1,000,000/- (Rupees one Million) in each case, and with the approval of Officer in Category-I in sub-committee up to Rs.200,000/- (Rupees Two Hundred Thousand) in each case.</p> <p>(v) Certificate of satisfactory completion of work from the concerned Head of the office, or institution requisitioning the execution of work shall be required for final payments and closing of the accounts by the executing agency; and</p> <p>(vi) 10% and 4.5% cushion admissible for original works for technical sanction and acceptance of tender respectively shall not be allowed for M&R Works.</p>		
10.	Re-appropriation of funds.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
<p>Note-1:- Re-appropriation means transfer of savings from particular detailed object to meet additional expenditure anticipated under another detailed object.</p> <p>Note-2:- Powers of Re-appropriation shall be subject to following conditions:-</p> <p>i) No re-appropriation will be made from one Grant to another.</p> <p>ii) No re-appropriation will be made from the funds allocated for a particular financial year after the expiry of that financial year.</p> <p>iii) Re-appropriation will not be made between funds authorized for expenditure charged upon the Provincial Consolidated Fund and other expenditure.</p> <p>iv) No re-appropriation will be made to meet expenditure not sanctioned by an authority competent to sanction it. (If the authority sanctioning re-appropriation of funds for a particular purpose is authorized to sanction expenditure for that purpose, its orders of re-appropriation will operate as sanction for such expenditure also).</p> <p>v) Re-appropriation will not be made to meet expenditure on purpose not contemplated in the Schedule of Authorized Expenditure in a financial year. If funds to meet such expenditure are available under the relevant grant, re-appropriation to meet such expenditure may be made but only after a token sum has been authorized through Supplementary Grant.</p> <p>vi) No re-appropriation will be made to meet expenditure for a purpose the allocation for which was specifically reduced or refused by the Provincial Assembly.</p> <p>vii) Re-appropriation will not involve undertaking of recurring liability.</p> <p>viii) Re-appropriation will not be made out of lump sum provision.</p> <p>ix) No authority subordinate to the one which reduced an allocation will increase such reduced allocation by means of re-appropriation.</p> <p>x) No re-appropriation will be made to, or from "Basic Pay of Officers", "Basic Pay of other Staff", "Regular Allowances" and "Financial Assistance to families of the government servants who die while in service".</p> <p>xi) No re-appropriation will be made out of budgetary allocation for telephone, electricity, gas, water charges, rents & taxes and repairs & maintenance.</p> <p>xii) No re-appropriation will be made out of budgetary allocations for medical charges, drugs / medicine and dietary charges.</p>			

- xiii) Re-appropriation will not be made from, and to the provision for secret service expenditure.
- xiv) Re-appropriation will not be made so as to divert the provision for specified new item to other purposes.
- xv) Re-appropriation will not be made so as to convert the provision specifically made for expenditure in foreign exchange into expenditure in local currency.
- xvi) No re-appropriation will be made, without the previous approval of the Finance Department from the sub-head "Surrenders and Withdrawals within the Grant".
- xvii) No re-appropriation will be made from a detailed object with intention of restoring the diverted appropriation to that object when savings become available under other objects later in financial year.
- xviii) No re-appropriation will be made from one detailed function to another.
- xix) No re-appropriation will be made after 15th May or firming up of revised estimates for that financial year by the Finance Department, whichever is earlier.
- xx) In the case of expenditure on works:
 - a) No re-appropriation will be made to meet any expenditure which is likely to involve further outlay in a future financial year.
 - b) No re-appropriation will be made from or to the object "Major Works" "Minor Works" and "Repairs & Maintenance".
 - c) No re-appropriation will be made from the allotment for a new original major work to other works or item or vice versa, and
 - d) Re-appropriation can be made from an original major work in progress only to a work or works of the same category.
- xxi) In the case of development schemes -
 - a) No re-appropriation will be made after the 15th May or firming up of revised estimates for that financial year, whichever is earlier.
 - b) Re-appropriation may be made within the same Grant and no re-appropriation shall be made from Capital to Revenue.
 - c) Re-appropriation may be made within the sector or sub-sector. For any inter sectoral re-appropriation, the consent of the concerned Administrative Department shall be mandatory, and a copy of the same shall be provided to the Finance Department.
 - d) Re-appropriation may be made where it leads to completion of the project or scheme in the same financial year.
 - e) No re-appropriation shall be made from schemes which are to be completed during the course of the same financial year.
 - f) No re-appropriation shall be made from approved to un-approved schemes.
 - g) No re-appropriation shall be made in case of foreign aided projects.
 - h) The approved cost of the scheme will not be exceeded, through re-appropriation, by more than 10% of the amount for which the scheme has been administratively approved.

Development funds re-appropriated by the Administrative Secretaries are subject to the adoption by Finance Department through Revised Estimates / final modified grant.

11.	Power to declare motor vehicles, Tools & Plants, machinery, equipment, spares, stores/stocks etc., as surplus & /or unserviceable	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Up to the value of Rs. 1.500 million per item.
		(iii) Officers in Category-II	Up to the value of Rs. 1.00 million per item.
		(iv) Officers in Category-III	Up to the value of Rs. 0.100 million per item.
Note: - In case of motor vehicles, minimum distance of 0.30 million kilometers for all motor cars, jeeps and motor cycle / scooter with engine power up to 1600 cc and of 0.25 million kilometers for all other motor vehicles shall be observed as a uniform criterion for replacement / declaring of vehicles as unserviceable.			
12.	Powers to sell surplus or unserviceable motor vehicles, Tools & Plants, machinery, equipment, spares, stores / stocks etc. by auction	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Up to Rs. 0.200 million at a time.
		(iv) Officers in Category-III	Up to Rs. 0.100 million at a time.
		(v) Officers in Category-IV	Up to Rs. 0.050 million at a time.
Note:-			
<p>(i) Competent Authority to declare motor vehicles, tools & plants, machinery and equipment unserviceable, shall obtain technical advice from the technical committee constituted by Administrative Department for declaring them unserviceable.</p> <p>(ii) The amounts indicated above refer to un-depreciated book value (cost of purchase). Further, reserve price for auction of condemned, or surplus, or stolen vehicles, machinery, tools or plants and durable goods may be assessed in accordance with the criteria laid down by Finance Department.</p> <p>(iii) Open auction will be held for disposal of condemned, or surplus items when the assessed value of auctioning items exceed the proceeds of Rs.100,000/- (Rupees one Hundred Thousand).</p>			
13.	Power to order refund in accordance with the rules or in pursuance of decisions of Courts in respect of which no appeal is proposed to be filed.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Up to Rs. 0.500 million in each case.
		(iv) Officers in Category-III	Up to Rs. 0.300 million in each case.

14.	Powers to suspend collection of Government dues	(i) Administrative Department	For a period not exceeding one year.
		(ii) Officers in Category-I	For a period not exceeding 3 months.
15.	Remission of Government dues in accordance with the rules	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
16.	To sanction advance to Government servants for construction, or purchase of house or purchase of motorcar or any other means of conveyance or purchase of computers. These advances will be sanctioned in accordance with the policy of the government.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full powers to sanction the above-stated advances to the Civil Servants to whom they are competent to appoint.
Note:- The above powers are to be exercised subject to the availability of funds certified by the Accounts Office concerned and in accordance with the scale of advance prescribed by the Finance Department.			
17.	Waiving off recovery of outstanding balances of loans and advances to Government servants who die while in service in respect of House Purchase, House Building, Motor Car, Motor Cycle and Bicycle advances.		
	(a) 100 per cent of outstanding balances in respect of Government Servants in BPS-1 to 15.	Administrative Department	Full Powers with the concurrence of Finance department.
	(b) 50 per cent of outstanding balances including interest in respect of Government Servants in BPS-16 & above.	Administrative Department	Full Powers with the concurrence of Finance department.
18.	To writeoff losses on accountof negligence and fraud.	Administrative Department	Up to Rs.0.100 million in each case provided an enquiry report is sent to the Director General Audit Sindh and Finance Department.
19.	To write off losses other than those due to negligence or fraud.	(i) Administrative Department	Up to Rs.0.500 million in each case provided the Administrative Secretary certifies that responsibility to the loss does not lie on

			any individual or employee of the government and further provided that the report shall be sent to Finance Department and Director General Audit Sindh.
		(ii) Officers in Category-I	Up to Rs.0.100 million in each case provided the officers in Category-I certifies that responsibility to the loss does not lie on any individual or employee of the Government and further provided that the report shall be sent to Finance Department and Director General Audit Sindh
20.	Powers to sanction investigation of claims of Government servants to arrears of pay, allowances, etc.	(i) Administrative Department	Full powers in respect of T.A. claims not more than 3 years old, and other claims not more than 6 years old.
		(ii) Officers in Category-I	Full powers in respect of T.A. claims not more than 3 years old, and other claims not more than 6 years old.
		(iii) Officers in Category-II	Full powers in respect of claims not more than 3 years old of Government servants to whom they are competent to appoint.
		(iv) Officers in Category-III	Full powers in respect of claims not more than 3 years old of Government servants to whom they are competent to appoint.
		(v) Officers in Category-IV	Full powers in respect of claims not more than 3 years old of Government servants to whom they are competent to appoint.
21.(a)	Leases of land pertaining to Government buildings	(i) Administrative Department	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.

(b)	Auctioning of service outlet / canteen, leases of fruit trees and sale of grass growing in the compounds of Government Buildings/Land.	(ii) Officers in Category-I	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.
		(iii) Officers in Category-II	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.
22.	Power to dismantle and sellunserviceable buildings.	(i) Administrative Department	Up to the value of Rs.10 Million (Rupees ten Million) in each case.
		(ii) Officers in Category-I	Up to the value of Rs.1.000 million (Rupees one Million) in each case.
Note: Procedure prescribed in BUILDINGS AND ROADS code will be followed.			

SECOND SCHEDULE

(See Rule-3)

PART-II

SPECIAL POWERS TO CERTAIN DEPARTMENTS AND OFFICERS

Note: Powers specified in this part are in addition to and not in substitution of the powers mentioned in Part-I of the Second Schedule.

Sr. #	Nature of Power	To whom delegated	Extent
(1)	(2)	(3)	(4)
1. AGRICULTURE DEPARTMENT			
Note: I. Wherever the term "Director-General of Agriculture" is used, it will include Director-General of Agriculture (Extension), Director-General of Agriculture (Research), Director General of Agriculture Engineering and Water Management. II. Wherever the term "Director of Agriculture" is used, it will include all Directors of Agriculture & other officers of the Agriculture Department of equivalent rank and status and In-charge of independent office. III. Wherever the term "Deputy Director of Agriculture" is used, it will include all Deputy Directors of Agriculture and other officers of the Agriculture Department of equivalent rank and status and in-charge of independent offices.			
1.	To sanction prizes for fruit and agricultural produce competitions.	(i) Director General Agriculture	Full Powers
		(ii) Director Agriculture	Up to Rs.0.100 million.
2.	To sanction expenditure on the purchase of seeds, manures, implements, the insecticides, the bags for general use in the Department.	Director of Agriculture	Full Powers
3.	To sanction expenditure for purchase of livestock for use at departmental institutions or organizations.	Principal Agriculture Training Institute (Sakrand & Jacobabad).	Full Powers subject to prior approval of Administrative Department.
4.	To sanction expenditure on purchase of earth moving machinery including bulldozers.	(i) Administrative Department	Full Powers subject to condition that the prescribed procedure is adopted.
		(i) Director General Agriculture	Full Powers subject to condition that the prescribed procedure is adopted.

5.	To sanction expenditure on		
	(i) Purchase of chemicals, equipment and apparatus required for research laboratory, training institutes and other departmental officers; (ii) Purchase of photographic material for publicity works (iii) Purchase of aviation spirit for aerial sprays; (iv) Purchase of Tarpaulins required for department experimental research and seed farms and covers for vehicles; (v) Purchase of petrol, oil, lubricants and spare parts of vehicles and agricultural machinery and incurring of other expenditure on their general overhauling and repair; (vi) Purchase of tyres and tubes for vehicle and tractors and similar other agricultural machinery; and (vii) Building of bodies on trucks.	(i) Director General Agriculture	Full powers subject to the condition that the purchases should be made in accordance with the rules.
		(ii) Director of Agriculture	Full powers subject to the condition that the purchases should be made in accordance with the rules.
		(iii) Deputy Director Agriculture, or Agriculture Engineer	Up to Rs. 2.000 million in each case, subject to the condition that the purchases should be made in accordance with the rules.
		(iv) Other Drawing and Disbursing Officers	Up to Rs. 0.025 million in each case, subject to the condition that the purchases should be made in accordance with the rules.
6.	To accord technical sanction to construction of buildings and execute the works themselves	(i) Director General Agriculture	Full Powers
		(ii) Director of Agriculture	Up to Rs.0.500 million in each case.
Note:- The detailed estimates will be given by the Works and Services (Buildings) Department.			
7.	Powers to approve estimates in case of ordinary and special repairs of office buildings	(i) Director General Agriculture	Full Powers
		(ii) Director of Agriculture	Up to Rs.0.750 million in each case.
Note:- The detailed estimates will be given by the Works and Service (Building) Department.			

8.	Powers to approve estimates in case of ordinary and special repair to residential buildings for execution of maintenance and repair works.	(i) Director General Agriculture	Up to Rs.0.500 million in each case.
		(ii) Director of Agriculture	Up to Rs.0.200 million in each case.
Note:- The detailed estimates will be given by the Works and Service (Building) Department.			
9.	Powers to declare surplus and sell agricultural produce and depot commodities.	(i) Director General Agriculture	Full powers to sell farm produce by open auction through a committee constituted by Agriculture Department.
		(ii) Director or Deputy Director / Agriculture Engineer	Full powers to sell farm produce by open auction through a committee constituted by Director General Agriculture.
10.	To sanction dismantling and selling unserviceable building constructed out of departmental funds under minor head 'works'	(i) Director General Agriculture	Full Powers with the prior approval of Administrative Department.
		(ii) Director of Agriculture	Up to Rs.0.400 million in each case.
11.	Powers to accord technical sanction for soil and water conservation works	Director General Agriculture	Full Powers
Note:- Provided that excess over the amount for which the administrative approval has been accorded does not exceed ten (10) per cent. In case the excess exceeds ten (10) per cent, fresh administrative approval will be required.			
12.	To accord technical sanction to estimates for construction of a watercourse.	(i) Director General Agriculture (OFWM)	Full Powers
		(ii) Director of Agriculture (OFWM)	Up to Rs.0.750 million in each case.
13.	To sanction expenditure on purchase of material to be used on works (each water course to be considered as an independent work)	Director of Agriculture (OFWM)	Full Powers
14.	Expenditure on carriage and handling of various stock materials	Director of Agriculture (OFWM)	Full Powers
		Note: Each site or scheme to be considered as an independent work.	

15.	To accord technical sanction of estimates for installation of Pressurized Irrigation System (Sprinkler, or Drip, or Bubbler, Gated Pipe etc.	Director General Agriculture (Agri. Engineering)	Up to. Rs. 5.000 million
16.	To accord technical sanction of estimates for installation of Pressurized Irrigation System (Sprinkler, or Drip, or Bubbler, Gated Pipe etc.	Director General Agriculture (Agri. Engineering)	Up to. Rs. 1.500 million
Note: Each site or scheme to be considered as an independent work.			
2. COLLEGE EDUCATION DEPARTMENT			
1.	Purchase of scientific equipment and apparatus, furniture, instruments and teaching material.	(i) Administrative Department	Full Powers
		(ii) Director General Colleges	Full Powers
		(ii) Regional Director of Colleges	Up to Rs.0.500 million in each case.
		(iv) Principals of Degree and Training Colleges & Special Institutions and Principals of Government College of Physical Education	Up to Rs.0.300 million in each case.
2.	Powers to dismantle and sell unserviceable buildings belonging to College Education Department and not borne on Works and Services Department's books; provided, there is certificate from a competent authority declaring it as (a) unserviceable and (b) not required by any other Department of Government.	(i) Administrative Department in-sub-committee	Full Powers subject to condition that these powers will be exercised in the committee consisting of Administrative Secretary and representatives of Finance Department, Planning & Development and Works and Services Department and the meeting is chaired by Administrative Secretary.
		(ii) Administrative Department without sub-committee	Up to the value of Rs.1.000 million in each case.
Note:- Value of unserviceable buildings will be determined as per following formula: (Present) probable cost of the material to be obtained from dismantling - (minus) probable cost of demolition.			
3.	Leases of land pertaining to Government buildings.	(i) Administrative Department	Full Powers subject to leases being openly auctioned for a period of one year at a time.

		(ii) Regional Director Colleges	Full Powers subject to leases being openly auctioned for a period of one year at a time.
4.	Leases of fruit trees and sale of grass growing on Government Land by auction.	(i) Administrative Department	Full powers for a period not exceeding one year at a time.
		(ii) Regional Director Colleges	Full powers for a period not exceeding one year at a time.
		(iii) Other Drawing and Disbursing Officers	Full powers for a period not exceeding one year at a time.
5.	Leases of land belonging to College Education Department in forest area and not borne on the books of the Forest or any other Department by auction.	Administrative Department	Full Powers subject to rules and policy laid down.
6.	Auctioning of service outlets / canteen, tuck-shop, stands, leases of fruit trees, and sale of grass growing in the compounds of Government buildings / land.	Head of Institutions with prior approval of the Regional Director	Full Powers subject to conditions that these outlets are openly auctioned for a period not exceeding three years at a time.
3. SCHOOL EDUCATION DEPARTMENT			
1.	Purchase of scientific equipment and apparatus, furniture, instruments and teaching material	(i) Administrative Department	Full Powers
		(ii) Regional Director Schools	Full Powers
		(iii) Other Drawing & Disbursing Officer (DDO)	Up to Rs.0.100 million in each case.
2.	Powers to dismantle and sell unserviceable buildings belonging to School Education Department and not borne on Works and Services Department's books, provided there is certificate from a competent authority declaring it as (a) unserviceable and (b)	(i) Administrative Department in-sub-committee	Full Powers subject to condition that these powers will be exercised in the committee consisting of Administrative Secretary and representatives of Finance Department, Planning & Development and Works and Services Department and the meeting is chaired by Administrative Secretary

	not required by any other Department of Government.		
		(ii) Administrative Department without sub-committee	Up to the value of Rs.1.000 million in each case.
3.	Leases of land pertaining to Government buildings.	(i) Administrative Department	Full Powers subject to leases being openly auctioned for a period of one year at a time.
		(ii) Regional Director Schools	Full Powers subject to leases being openly auctioned for a period of one year at a time.
4.	Leases of fruit trees and sale of grass growing on Government Land by auction.	(i) Administrative Department	Full powers for a period not exceeding one year at a time.
		(ii) Regional Director Schools	Full powers for a period not exceeding one year at a time.
5.	Leases of land belonging to School Education Department in forest area and not borne on the books of the Forest or any other Department by auction.	Administrative Department	Full Powers subject to rules and policy.
6.	Auctioning of service outlets / canteen, tuck-shop, stands, leases of fruit trees, and sale of grass growing in the compounds of Government buildings / land.	(i) Head of Institutions with prior approval of the Regional Director	Full Powers subject to conditions that these outlets are openly auctioned for a period not exceeding three years at a time.
		(ii) Regional Director Schools	Full powers for a period not exceeding one year at a time.
		(iii) Other Drawing and Disbursing officer not below the rank of Head Master / Head Mistress.	Full Powers subject prior approval of Regional Director of School.
4. FOOD DEPARTMENT			
1(a).	To write off losses on account of shortage in storage due to dry age, weevil and other similar causes e.g. damage due to heating, excessive moisture, leave in bags,	Administrative Department	Up to 0.50% of the total stock in a unit or ganji subject to maximum value of Rs.0.200 million on the recommendation of Deputy Director Food and Director Food.

	destruction by insects other than weevils, destruction by rodents, and difference in weight due to variation in scales.		
Note: The above powers are subject to the condition that the handling staff is proceeded against under prevalent Efficiency and Discipline rules.			
(b)	Enroute / transit losses of Government stocks duly verified by the dispatching end staff/officer nominated by the competent authority for verification on the spot:	(i) Administrative Department	Up to Rs.0.150 million in any one case.
		(ii) Director Food	Up to Rs.0.075 million in any one case.
		(iii) Deputy Director Incharge of Region	Up to Rs.0.040 million in any one case.
Provided the total weight of the consignment is not less than one thousand tons.			
2.	Power to sanction transfer of Stocks.	(i) Administrative Department	Full Powers
		(ii) Director Food	Full Powers within the province, subject to policy of the Government.
		(iii) Deputy Directors	Full Powers within their respective jurisdictions subject to policy of the Government.
		(iv) Assistant Director Incharge of the Region.	Full Powers within their respective jurisdictions subject to policy of the Government.
3.	Powers to release of forfeit securities of food grains agents.	(i) Administrative Department	Full Powers
		(ii) Director Food	Full Powers
		(iii) Deputy Directors Incharge of the Region.	Up to Rs.0.100 million subject to the conditions prescribed by the Government/Director Food.
		(iv) Assistant Director Incharge of the Region.	Up to Rs.0.100 million subject to the conditions prescribed by the Government.
5. FOREST AND WILDLIFE DEPARTMENT			
Conservation of Forest			
1.	Power to sanction employment of work charged establishment subject to the condition that:-	(i) Administrative Department	Full Powers
		(ii) Chief Conservator	Full Powers

	<p>a) provision exists in the sanctioned estimates;</p> <p>(b) the power is exercised only when the order to commence the work has been received;</p> <p>(c) the monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category; and</p> <p>(d) Method for recruitment terms & conditions prescribed in the preface of schedule of Wage Rates (as notified from time to time) shall be followed.</p>	(iii) Conservator Forest Officer	On remuneration up to Rs. 0.015 million per month.
		(iv) Divisional Forest Officer	On remuneration up to Rs. 0.012 million per month.
<p>Note:-</p> <p>(i) Employment under work charged establishment shall be made only for development works and services of work charged employees will be dispensed with as soon as work is completed or expiry of three months whichever is earlier and shall not be transferred to current budget or carried on from one work to another.</p> <p>(ii) In any case, period of employment shall not be more than three months at a time.</p> <p>(iii) In case of renewal of contract of a worker, the employing authority shall justify, with cogent reasons, his re-employment for which employing authority shall be personally responsible.</p> <p>(iv) The Government of Sindh shall not be liable or responsible for regularization of services of a worker or extension of period of his work.</p>			
2.	Power of technical sanction in respect of works chargeable to Forestry construction works in the development and non-development budgets.		
(a) For original works.	(i) Administrative Department	Full Powers	
	(ii) Chief Conservator of Forest	Full Powers	
	(iii) Conservator of Forest	Up to Rs.5.000 million in each case.	
	(iv) Divisional Forest Officer	Up to Rs.1.000 million in each case.	
	(i) Administrative Department	Full Powers	
	(ii) Chief Conservator of Forest	Full Powers	
(b) For special and ordinary repairs including replacements and renewal of existing works.	(i) Administrative Department	Full Powers	
	(ii) Chief Conservator of Forest	Full Powers	

		(iii) Conservator of Forest	Up to Rs.0.500 million in each case.
		(iv) Divisional Forest Officer	Up to Rs.0.100 million in each case.
3.	Power to enter into forest contracts (for disposal of forest produce) and to fix the terms of the contracts.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator of Forest	Up to Rs.5.000 million in each case.
		(iii) Conservator of Forest	Up to Rs.2.000 million in each case.
		(iv) Divisional Forest Officer	Up to Rs.0.200 million in each case.
Note: The powers shall be exercised subject to the condition that open auction takes place or tenders are invited and the highest bid or offer is accepted.			
4.	(a) Sale of forest produce to Government Departments, Autonomous Bodies/Institution.	(i) Chief Conservator of Forest	Full powers at the rates obtained in the last auction or at average rates of last four auctions whichever is higher.
		(ii) Conservator of Forest	Full powers at the rates obtained in the last auction or at average rates of last four auctions whichever is higher.
		(iii) Divisional Forest Officer	Up to Rs.0.100 million per contract.
	(b) Sale of minor forest produce, e.g. seed, stamps, grazing grass, Karries, brushwood, etc. at fixed rates.	(i) Chief Conservator of Forest	Full Powers
		(ii) Conservator of Forest	Full Powers
5.	Powers to sanction expenditure on tools & plants and tents for various forest works at rest house and purchase of office furniture.	(i) Administrative Department	Up to Rs.2.500 million in each case.
		(ii) Chief Conservator of Forest	Up to Rs.1.000 million in each case.
		(iii) Conservator of Forest	Up to Rs.0.200 million in each case.
		(iv) Divisional Officer	Up to Rs.0.050 million in each case.
6.	Powers to sanction purchase of feed, ration for animals or birds, chemicals, medicines and other materials etc.	(i) Chief Conservator of Forest	Full Powers
		(ii) Conservator of Forest	Up to Rs.1.000 million at a time at competitive rates

		(iii) Divisional Forest Officer	Up to Rs.0.050 million at a time at competitive rates
7.	Power to sanction all usual payments on sowing or planting etc., under Forestry Works / Operations in development and non-development budget.	(i) Chief Conservator	Full Powers
		(ii) Conservator of Forest	Full Powers
		(iii) Divisional Forest Officer	Full Powers
8.	Lease of land in forest areas.	(i) Chief Conservator of Forest	By auction or tender up to five (5) years for irrigated lands and up to fifteen (15) years for Barani lands subject to the condition that the area is included in the approved lease schedule.
		(ii) Conservator of Forest	By auction or tender for one year for reclamation or improvement of land only subject to the condition that the area is included in the approved lease schedule.
		(iii) Divisional Forest Officer	By auction or tenders up to 50 acres in each case for one year for reclamation or improvement of land only, subject to the condition that the area is included in the approved lease schedule.
9.	Powers to sanction special grant of timber or other forest produce free or at favourable rates for special purpose of public utility.	(i) Administrative Department	Up to Rs.0.100 million during a financial year.
		(ii) Chief Conservator of Forests	Up to Rs.0.050 million during a financial year.
		(iii) Conservator Forests	Up to Rs.0.025 million during a financial year.
10.	To sanction leases for specific purposes such as Mills, timber depots etc.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator of Forests	Up to Rs.0.100 million per month.
11.	To sanction sale and purchase of Livestock or Wildlife and its by products in open auction	(i) Administrative Department	Full Powers
		(ii) Chief Conservator of Forests	Full Powers

		(iii) Conservator of Forests	Up to Rs.0.200 million in each case.								
		(iv) Divisional Forest Officer	Up to Rs.0.100 million in each case.								
12.	To write off irrecoverable forest revenues.	(i) Administrative Department	Up to Rs.0.030 million provided a report shall be sent to Finance Department and Director General Audit Sindh.								
		(ii) Chief Conservator of Forests	Up to Rs.0.020 million provided a report shall be sent to Finance Department and Director General Audit Sindh.								
		(iii) Conservator of Forests	Up to Rs.0.010 million provided a report shall be sent to Finance Department and Director General Audit Sindh.								
13.	Lease of premises for Canteen, Cycle Stands, Car Parking, Jhoolas etc.	(i) Administrative Department	Full Powers								
		(ii) Chief Conservator of Forests	Full Powers								
	Note: Subject to condition that lease is openly auctioned for a period of one year at a time.										
14.	Powers to dismantle and sell un-serviceable buildings.	Chief Conservator of Forests	Up to Rs.0.500 million provided a certificate is obtained from Works & Services Department about their being un-serviceable.								
	Note:- Value of un-serviceable buildings will be determined as per following formula: (Present) estimated value of the material to be obtained from dismantling-(minus) estimated cost of demolition.										
15.	To sanction rewards in forest cases.	Administrative Department	Full Powers not exceeding $\frac{3}{4}$ th of the proceeds / fine realized in each case.								
	<p>Note:- The grant of reward shall be subject to the following conditions:-</p> <p>(i) No reward shall be admissible to any officer or official of Forest Department if the damage detected belongs to his area of jurisdiction;</p> <p>(ii) No reward shall be sanctioned unless the entire amount of fines or proceeds of confiscated property are realized from the offenders and deposited in the government treasury; and</p> <p>(iii) The reward shall be sanctioned only on the recommendations of the "Reward Scrutiny Committee" consisting of the following officers: -</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Secretary, Forests Department.</td> <td style="width: 40%;">Convener</td> </tr> <tr> <td>Chief Conservator of Forests of the respective zone.</td> <td>Member</td> </tr> <tr> <td>Conservator of Forest of the respective circle.</td> <td>Member</td> </tr> <tr> <td>Divisional Forest Officer of the respective division</td> <td>Member</td> </tr> </table>			Secretary, Forests Department.	Convener	Chief Conservator of Forests of the respective zone.	Member	Conservator of Forest of the respective circle.	Member	Divisional Forest Officer of the respective division	Member
Secretary, Forests Department.	Convener										
Chief Conservator of Forests of the respective zone.	Member										
Conservator of Forest of the respective circle.	Member										
Divisional Forest Officer of the respective division	Member										

6. WILDLIFE CONSERVATION WING

1.	Power to accord technical sanctions in respect of works chargeable to preservation of Wildlife and control of hunting in development and non-development budget - for special and ordinary repairs including replacement or renewal of existing work or structure.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator Wildlife	Up to Rs.1.00 million in each case.
		(iii) Conservator Wildlife	Up to Rs.0.050 million in each case.
2.	Powers to sanction purchase of feed for animals or birds, chemicals, medicines, baits, cartridges and other materials.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator Wildlife	Full Powers
		(iii) Conservator Wildlife	Up to Rs.1.00 million in each case.
3.	To sanction all usual payments on sowing, planting, afforestation, under Preservation of Wildlife & Control of Hunting.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator Wildlife	Full Powers
4.	To sanction sale of livestock, wildlife or species and its byproducts.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator Wildlife	Full Powers
5.	Power to write off losses of wild animals or birds and other exhibits due to natural causes other than negligence or fraud.	Administrative Department	Full Powers on the recommendations of Conservator Wildlife and Chief Conservator Wildlife after investigation or enquiry in the prescribed manner and report thereof shall be sent to Finance Department and Director General, Audit Sindh.
6.	Powers to write off irrecoverable Wildlife revenues.	Administrative Department	Up to Rs. 1.000 million on the recommendations of Conservator Wildlife and Chief Conservator Wildlife after investigation or enquiry in the prescribed manner and report thereof shall be sent to Finance Department and Director General, Audit Sindh.

7.	Powers to sanction culling of crippled, aged and disabled animals, birds etc	Administrative Department	Full Powers after investigation or enquiry in the prescribed manner and report thereof shall be sent to the Finance Department and Director General, Audit Sindh.
8.	Lease of premises for Canteens, Cycle stands, Car Parking, Jhoolas and Fruit Trees etc.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator Wildlife	Full Powers
7. HEALTH DEPARTMENT			
1.	Powers to sanction expenditure on purchase of drugs and medicine.	(i) Officers in Category-I	Full Powers
		(ii) Officers in Category-II	Up to Rs.0.300 million at a time.
		(iii) Officers in Category-III	Up to Rs.0.200 million at a time.
		(iv) Officers in Category-IV	Up to Rs.0.100 million at a time.
Note:- Provided that the procurement is made from the list of companies or suppliers selected on competitive basis by the Health Department under the SPPRA Rules, 2010.			
2.	To incinerate the used / infectious linen articles of the hospitals subject to recommendations of condemnation committee to be constituted by Health Department.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Full Powers
		(iii) Officers in Category-II	Full Powers
		(iv) Officers in Category-III	Full Powers
		(v) Officers in Category-IV	Full Powers
3.	Approval and sanctioning of expenditure for maintenance contracts for machinery, equipment, instruments.	(i) Administrative Department	Full Powers
		(ii) Officers in Category-I	Up to Rs.0.100 million in each case.
4.	Leases of land, auctioning of service outlets / Canteen, Tuckshop, stand, leases of fruit trees, sale of grass growing in the compounds of Government buildings / land etc.	(i) Administrative Department	Full Powers subject to leases being openly auctioned for a period not exceeding 3 years at a time.
		(ii) Officers in Category-I	Full Powers subject to leases being openly auctioned for a period not exceeding 2 years at a time.

		(iii) Officers in Category-II	Full Powers subject to leases being openly auctioned for a period not exceeding 1 year at a time.
		(iv) Officers in Category-III	Full Powers subject to leases being openly auctioned for a period not exceeding 1 year at a time.
8. HOME DEPARTMENT			
A. POLICE			
1.	Payment of Rewards:		
	(i) In respect of proclaimed offenders as per notified or approved rates of the government subject to the concurrence of Home Department. (ii) Commendation certificate with cash reward to police personnel for outstanding performance as per limits prescribed in police rules subject to condition that the reward amount is not beyond one basic pay. (iii) To members of public for rendering assistance to police as per policy of the government.	(i) Administrative Department	Full Powers
		(ii) Inspector General of Police	Full Powers
		(iii) Deputy Inspector General of Police	Up to Rs.0.100 million in each case.
		(iv) Superintendent of Police	Up to Rs.0.025 million in each case.
2.	Powers to sanction expenditure on consumable dietary articles or items.	(i) Inspector General of Police	Full powers subject to scale prescribed by Home Department
		(ii) Head of Police College/ School.	Up to Rs.250/- per trainee per day.
3.	To sanction expenditure on all petty and annual repairs as well as original works or special repairs to buildings in the charge of Police Department.	(i) Inspector General of Police	Full Powers subject to technical sanction by the competent authority.
		(ii) Deputy Inspector General of Police	Up to Rs.0.250 million in each case, subject to technical sanction by the competent authority.
		(iii) Superintendent of Police	Up to Rs.0.050 million in each case, subject to technical sanction by the competent authority.

4.	To sanction the expenditure on Cost of Investigation as per policy issued by the Government.	(i) Inspector General of Police Sindh	Full Powers
		(ii) Additional Inspector General of Police	Full Powers
		(iii) Deputy Inspector General of Police	Up to Rs.0.100 million in each case.
		(iv) Superintendent of Police	Up to Rs.0.050 million in each case.
		(v) Deputy Superintendent of Police	Up to Rs.0.020 million in each case.
		(vi) In-charge of Police Stations (SHO)	Up to Rs.0.005 million in each case.
5.	Powers to sanction and incur expenditure on POL, Stationery, and others.	In-charge of Police Stations (SHO)	Up to one twelfth (1/ 12 th) of budgeted amounts in POL, Stationery, or Others in a month.
B-PRISONS			
1.	To grant rewards to Warders and Head Warders for good work within the course of their ordinary duty.	Inspector General of Prisons	Up to Rs.0.020 million in a case. Total rewards not to exceed Rs. 0.015 million per person per annum.
2.	To sanction expenditure of the following nature on detenues:-		
	(a) Purchase of articles of games.	(a) Inspector General of Prisons	Full Powers
	(b) Special medical treatment.	(b) Inspector General of Prisons	Up to Rs.0.100 million per head per annum.
3.	To sanction purchase of tools and implements.	Inspector General of Prisons	Full power provided the prescribed procedure is followed.
4.	To sanction expenditure on minor repairs or works executed departmentally.	(i) Administrative Department	Full Powers subject to technical sanction issued by competent authority.
		(ii) Inspector General of Prisons	Up to Rs.1.000 million in each case subject to technical sanction issued by engineer concerned.
5.	Lease of lands pertaining to Government Buildings.	Administrative Department	Full powers, subject to lease being openly auctioned for a period of one year at a time.

6.	Leases of fruit trees and sale of grass growing on Government Land.	(i) Administrative Department	Full Powers for a period not exceeding one year by open auction.
		(ii) Inspector General of Prisons	Full Powers for a period not exceeding one year by open auction.
C-RECLAMATION AND PROBATION			
1.	To grant rewards for arrest of absconders and absentees from amongst the prisoners released on probation.	(i) Director, Reclamation & Probation	Up to Rs.0.010 million in each case.
		(ii) Assistant Director Reclamation & Probation	Up to Rs.0.002 million in each case.
9. IRRIGATION DEPARTMENT			
1.	Technical Sanction.		
(a) In the case of original works.	(i) Administrative Department	Full Powers	
	(ii) Chief Engineer	Full Powers	
	(iii) Superintending Engineer	Up to Rs.25.000 million in each case.	
	(iv) Executive Engineer	Up to Rs.5.000 million in each case.	
Note: These powers are subject to the condition that the excess over the amount for which administrative approval has been accorded does not exceed ten per cent. In case of excess over ten percent, fresh administrative approval will be required.			
(b) In the case of ordinary and special repairs to Irrigation Works, non-residential, buildings and machinery & equipment.	(i) Administrative Department	Full Powers	
	(ii) Chief Engineer	Full Powers	
	(iii) Superintending Engineer	Up to Rs.3.000 million in each case.	
	(iv) Executive Engineer	Up to Rs.0.600 million in each case.	
(c) Special and ordinary repairs to residential buildings.	(i) Administrative Department	Full Powers	
	(ii) Chief Engineer	Up to Rs.1.500 million in case of each building during the year.	
	(iii) Superintending Engineer	Up to Rs.0.500 million in case of each building during the financial year.	
	(iv) Executive Engineer	Up to Rs.0.150 million in case of each building during the financial year.	
Powers to accept tenders of the various officers will be determined by procuring agency according to SPPRA Rules, 2010.			

2.	To sanction employment of work charged establishment for not more than three months subject to the condition that:-		
	(a) Provision exists in the sanctioned estimates; (b) The power is exercised only when the order to commence the work has been received; (c) The monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category; and (d) Method of recruitment, terms & conditions prescribed in the preface of schedule of Wages Rates(as notified from time to time) shall be followed.	(i) Administrative Department	Full Powers
		(ii) Chief Engineer	Full Powers
		(iii) Superintending Engineer	On remuneration up to Rs.0.020 million per month.
		(iv) Executive Engineer	On remuneration up to Rs.0.015 million per month.
<p>Note:</p> <p>(i) Employment under work charged establishment shall be made only for development works and services of work charged employees will be dispensed with as soon as work is completed and shall not be transferred to current budget or carried on from works to works.</p> <p>(ii) In any case, period of employment shall not be more than three months at a time.</p> <p>(iii) In case of renewal of contract of a worker, the employing authority shall justify, with cogent reasons, his re-employment for which employing authority shall be personally responsible.</p> <p>(iv) The Government of Sindh shall not be liable or responsible for regularization of services of a worker or extension of period of his work.</p>			
3.	Power to sanction fixation of stock limits of various Divisions.	(i) Administrative Department	Full powers including powers to decrease any stock limits temporarily or permanently.
		(ii) Chief Engineer	Full powers including powers to decrease any stock limits temporarily.
4.	Powers to sanction tools and plants, ordinary and special.		
	Ordinary	(i) Administrative Department	Full Powers
		(ii) Chief Engineer	Up to Rs.2.000 million in each case.
		(iii) Superintending Engineer	Up to Rs.0.500 million in each case.

		(iv) Executive Engineer	Up to Rs.0.200 million in each case.
	Special	(i) Administrative Department	Full Powers
		(ii) Chief Engineer	Up to Rs.4.000 million in each case.
		(iii) Superintending Engineer	Up to Rs.1.000 million in each case.
		(iv) Executive Engineer	Up to Rs.0.300 million in each case.
5.	Payment of compensation under the Sindh Workers Compensation Act,2015.	(i) Administrative Department (ii) Chief Engineer (iii) Superintending Engineer and other officers of equivalent ranks holding independent charges	Full powers up to the amount admissible under the Act, provided that the payment in each case is pre-audited and all cases in which there is a doubt as to the applicability of the Act are referred to the Chief Engineer for obtaining legal advice.
6.	Administrative approval for works.	Superintending Engineer	Up to Rs.4.000 million in each case.
	<p>Note 1: These powers shall be subject to the following conditions: -</p> <p>(a) No expenditure shall be incurred on a scheme unless necessary provision for such expenditure exists in the Development budget or the Non-Development budget of that year, as the case may be;</p> <p>(b) In case of development schemes copies there of shall be sent to the Planning and Development Department and the Finance Department for their record.</p> <p>Note 2: The schemes involving new post shall be got cleared from the Finance Department.</p>		
7.	Powers to write off losses due to depreciation of serviceable stock (i.e. book losses only as opposed to actual losses).	(i) Chief Engineer	Up to Rs.1.000 million in each case.
		(ii) Superintending Engineer	Up to Rs.0.500 million in each case.
8.	Leases of buildings, land or other immovable property belonging to Government by auction or competitive tenders.	(i) Administrative Department	Full powers, provided that the lease is for a period not exceeding five (5) years and lease agreement shall be signed.
		(ii) Chief Engineer	Full powers, provided that the lease is for a period not exceeding three (3) years and lease agreement shall be signed.

		(iii) Superintending Engineer and other officers of corresponding ranks holding independent charges.	Up to three (3) years, provided that the rent of the property does not exceed Rs.0.100 million per month.	
9.	Powers to sanction repairs, replacement, overhauling etc. of light machinery, motor vehicle and other tools and plants subject to	(i) Administrative Department	Up to Rs.1.250 million or fifty percent of the book value of the machinery whichever is less.	
		(a) Repairs are carried out in the government workshop.	(ii) Chief Engineer	Up to Rs.1.000 million or fifty percent of the book value of the machinery whichever is less.
		(b) In the absence of government workshop procedure described under SPPRA Rules, 2010 shall be adopted for tendering.	(iii) Superintending Engineer	Up to Rs.0.500 million or twenty five percent of the book value of the machinery whichever is less.
		(c) The expenditure is economical with reference to the service period of the tools, plants or machinery.	(iv) Executive Engineer	Up to Rs.0.300 million or ten percent of the book value of the machinery whichever is less.
10.	Lease of water power for mills, or power generation plants.	(i) Administrative Department	Full Powers for a period not more than ten (10) years by auction, lease agreement may also be signed.	
		(ii) Chief Engineer	Full Powers for a period not more than ten (10) years by auction, lease agreement may also be signed.	
11.	To sanction estimates for purchase or manufacture of materials to be used on work.	Superintending Engineer	Full Powers within limits sanctioned for reserve stock.	
12.	To purchase or manufacture material to be used on works.	Executive Engineer	Full Powers within the limits sanctioned for reserve stock subject to the approval or sanction of the estimate being obtained where required under Public Works Department Code	

13.	To sanction the carriage and handling charges of stock materials chargeable to stock.	Executive Engineer	Full Powers
14.	To sanction purely temporary increase of reserve stock limits of a Division, such increase to be absorbed within six months from the date of the increase.	Superintending Engineer	Up to twenty percent increase over the sanctioned permanent limit of any Division.
15.	Powers to sanction carriage of tools and plants.	(i) Administrative Department	Up to Rs.1.500 million in each case.
		(ii) Chief Engineer	Up to Rs.1.000 million in each case.
		(iii) Superintending Engineer	Up to Rs.0.200 million in each case.
		(iv) Executive Engineer	Up to Rs.0.100 million in each case.
16.	To sanction sale of tree whether standing or fallen, green or dead by Public Auction.	Superintending Engineer	Full Powers as per valuation by Forests Department
17.	To sanction sale proceeds of thinning and pruning of standing trees.	Executive Engineer	Full Powers subject to the condition in paragraph 2.6 of Irrigation Manual of Orders.
18.	Power to sanction supply of canal water for other than irrigation purpose.	Superintending Engineer	For period not exceeding three (3) years, which may be extended with the approval of Administrative Department, provided that rates are not lower than previously approved by the Government.
19.	To divert provision for Contingencies of sanctioned estimate for purchase of new items, provision for which could not be made in the original estimate, e.g. stationery, surveying equipment, instruments and scientific drawing instrument required for the preparation of estimates furniture and equipment for site office, etc. for the same work/ estimate.	(i) Superintending Engineer	Full Powers
		(ii) Executive Engineer	Up to Rs.0.050 million in each case.

	<p>Provided that –</p> <p>(i) Expenditure on survey, scientific drawing and testing instrument does not exceed one (1%) percent of the approved estimates;</p> <p>(ii) Diversion would not be for the purchase of vehicles or for the construction of residential or office accommodation other than the site office for same work/ project; and</p> <p>iii) Diversion would not be made for acceptance of tender in any case.</p>		
20.	To divert provision for contingencies of a sanctioned estimate for meeting expenditure on minor additions to the work and for repairs necessary for the execution/ completion of the work.	(i) Superintending Engineer	Full Powers
		(ii) Executive Engineer	Up to Rs.0.050 million in each case.
21.	Power to sell agriculture produces including standing crops/ fodders etc.	(i) Administrative Department	Full Powers
		(ii) Chief Engineer (Research)	Full Powers
		(iii) Director Land Reclamation Sindh.	Up to Rs.0.100 million.
		(iv) Deputy Director Land Reclamation, Sindh.	Up to Rs.0.040 million.
10. LIVESTOCK & FISHERIES DEPARTMENT			
A. LIVESTOCK WING			
Note	<p>(1) Wherever the term “Director General” is used, it will include Director General Extension, and Director General Livestock Research.</p> <p>(2) Wherever the term “Executive Director” is used it will include all other officers’ incharge of independent offices who are declared by the Government equal in status to the Executive Director.</p> <p>(3) Wherever the term “Director” is used, it will include all other officers’ In-charge of Independent offices who are declared by government equal in status to the Director.</p> <p>(4) Wherever the term “Additional Director” is used it will include all other officers’ In-charge of independent offices who are declared by Government equal in status to the Additional Director.</p> <p>(5) Wherever the term “Deputy Director” is used, it will include all other officers’ In-charge of independent offices who are declared by Government equal in status to the Deputy Director.</p>		
1.	Powers to undertake departmentally petty construction and repair works.	(i) Director General of Livestock	Up to Rs.0.250 million in each case.
		(ii) Executive Director of Livestock	Up to Rs.0.080 million in each case.
		(iii) Director of Livestock	Up to Rs.0.060 million in each case.

		(iv) Additional Director of Livestock	Up to Rs.0.040 million in each case.
		(v) Deputy Director of Livestock	Up to Rs.0.030 million in each case.
2.	Fixation of prices for the sale of animal produce and by-products.	(i) Director General of Livestock	Full powers on the basis of the rates prevailing in the market.
		(ii) Executive Director of Livestock	Full powers on the basis of the rates prevailing in the market.
		(iii) Director of Livestock	Powers up to Rs.0.150 million in each case on the basis of the rates prevailing in the market.
		(iv) Additional Director of Livestock	Powers up to Rs.0.100 million in each case on the basis of the rates prevailing in the market.
		(iv) Deputy Director of Livestock	Powers up to Rs.0.080 million in each case on the basis of the rates prevailing in the market.
3.	Writing off loss of livestock due to natural causes, other than negligence or fraud.	(i) Administrative Department	Up to Rs.1.00 million in each case.
		(ii) Director General of Livestock	Up to Rs.0.600 million in each case.
		(iii) Executive Director of Livestock	Up to Rs.0.200 million in each case.
		(iv) Director of Livestock	Up to Rs.0.100 million in each case.
	Note:- Provided that the matter is investigated and report thereof is submitted to the Finance Department and Director General, Audit with the certificate by the respective authority that the loss was due to natural causes other than negligence and misconduct of the staff concerned.		
4.	To sanction expenditure for purchase of Livestock / Poultry Birds for use at department / institutions / public organization.	Director General of Livestock	Full Powers
5.	To declare animals / birds culled and surplus.	(i) Executive Director of Livestock	Full Powers
		(ii) Director of Livestock	Up to Rs.0.200 million in each case.

6.	To sell culled and surplus animals or birds by auction.	(i) Executive Director of Livestock	Full Powers
		(ii) Director of Livestock	Up to Rs.0.200 million in each case.
7.	To sanction disposal of animal / birds for breeding purposes.	(i) Executive Director of Livestock	Full Powers
		(ii) Director of Livestock	Up to Rs.0.200 million in each case.
8.	To declare farm produce as surplus.	(i) Executive Director of Livestock	Full Powers
		(ii) Director of Livestock	Up to Rs.0.200 million in each case.
9.	To sell the surplus farm produce through auction.	(i) Executive Director of Livestock	Full Powers
		(ii) Director of Livestock	Up to Rs.0.200 million in each case.
10.	To declare trees and standing crop as surplus.	(i) Executive Director of Livestock	Full Powers
		(ii) Director of Livestock	Up to Rs.0.200 million in each case.
11.	To sell the surplus standing crops through open auction.	(i) Executive Director of Livestock	Full Powers
		(ii) Director of Livestock	Up to Rs.0.200 million in each case.
<p>Note:- (ii) The powers at Serial No.5 to Serial No.11 shall be exercised on the recommendation of a committee consisting of Executive Director of Livestock concerned, Additional Director of Livestock concerned, representative of Director General or representative of Livestock Department, as the case may be, and In-charge of concerned farm.</p>			
B-FISHERIES WING			
1.	Power to fix rates for disposal of fish / fish seed.	Administrative Department	Full powers to determine rates at which fish caught on Government account may be sold.
2.	To sanction expenditure on the purchase of fish seed, manure, fishing implements and breed fish, etc.	(i) Director General, Fisheries	Full Powers
		(ii) Director of Fisheries	Up to Rs.0.200 million in each item.
		(iii) Deputy Director of Fisheries	Up to Rs.0.100 million in a year.
		(iv) Assistant Director of Fisheries	Up to Rs.0.050 million in a year.

3.	To sanction expenditure on purchase of chemicals, equipment and apparatus required at Research Stations, Hatcheries, Nurseries and Training Centers.	(i) Director General, Fisheries	Full Powers
		(ii) Director of Fisheries	Up to Rs.0.500 million in a year.
4.	To accept tenders of fishing on share basis from Government farms and other public waters reserved for departmental operations.	Director General, Fisheries	Full Powers
5.	Lease of land for grazing of cattle or cultivation of fruit trees in fisheries project areas.	Director General, Fisheries	Full Powers by open auction or tenders for one year.
6.	Sale of trees and other products in fisheries project areas.	Director General, Fisheries	Full Powers by open auction or tenders for a period of one year.
7.	To auction fishing rights.	Director General, Fisheries	Full Powers subject to condition that auction is held by the committee constituted by the Administrative Department for the purpose.
8.	To write off the mortality of fish fry during artificial fish breeding at hatcheries or nurseries.	Administrative Department	Up to Rs.0.600 million on the recommendations of Director General, Fisheries after investigation or enquiry.
9.	To approve highest bid of fishing leases in open auction.	(i) Director General, Fisheries	Full Powers
		(ii) Director Fisheries	Up to Rs.0.500 million in each case subject to condition that the highest
<p>Provided that the Full Powers are subject to the conditions that the highest bid is more than ten (10%) percent of the last auction or average bid of last three (3) years, whichever is more:</p> <p>Provided further that the highest bid of those water areas which do not fulfill the above criteria would be approved by the Administrative Department on the recommendations of the Special Committee comprising Director General (Convener), a representative of Finance department and a representative of Administrative Department.</p>			

			bid is more than 10% of the last auction or average bid of three years, whichever is more.
		(iii) Deputy Director, Fisheries	Up to Rs.0.300 million in each case subject to condition that the highest bid is more than 10% of the last auction or average bid of three years, whichever is more.
10.	Renting out departmental accommodation to the departmental contractors during the period of contract.	Director General, Fisheries	Full Powers on competitive rates.
11.	Cutting/Pruning/disposal of green trees for better management of departmental installations and for the development projects.	Director General, Fisheries	Full Powers on competitive rates.
12.	Approvals of disposal of under size fish i.e. less than One Kilogram caught during netting of Government water bodies and sold through open auction.	(i) Director General, Fisheries	Up to Rs.0.050 million during the year.
		(ii) Director Fisheries (Extension)	Up to Rs.0.020 million during the year.
13.	Excavation of new ponds or repair of ponds.	(i) Director General, Fisheries	Full Powers
		(ii) Director Fisheries	Up to Rs.0.100 million during the year.
11. PRINTING PRESS DEPARTMENT			
1.	Power to sanction Tools and Plants.	(i) Controller of Printing and Stationery	Up to Rs.2.000 million per item.
		(ii) Superintendent Government Press	Up to Rs.0.200 million per item.
2.	To sanction expenditure on account of printing and binding work at private presses.	(i) Administrative Department	Full Powers
		(ii) Controller of Printing and Stationery	Full Powers
		(iii) Superintendent Government Printing Press	Up to Rs.0.100 million in each case.
Note: Subject to the condition that reasons are recorded for not getting the job done at Government Press and that the SPPRA Rules shall be followed for getting the work done at private presses.			

12. PUBLIC HEALTH ENGINEERING DEPARTMENT

1.	Technical Sanction:-		
	(a) In case of original works.	(i) Administrative Department	Full Powers
		(ii) Chief Engineer	Rs.100.00 million, beyond that concurrence of the Administrative Department is required.
		(iii) Superintending Engineer	Up to Rs.7.000 million in each case.
		(iv) Executive Engineer	Up to Rs.2.500 million in each case.
	<p>Note:- Powers under Serial No.1(a) are subject to the condition that the excess over the amount for which administrative approval has been accorded does not exceed ten percent. In the case excess is over ten percent, fresh administrative approval will be required.</p>		
	(b) In case of ordinary and special repairs (non- residential).	(i) Administrative Department	Full Powers
		(ii) Chief Engineer	Up to Rs.5.000 million beyond that concurrence of Administrative Department is required.
		(iii) Superintending Engineer	Up to Rs.1.000 million in each case.
		(iv) Executive Engineer	Up to Rs.0.200 million in each case.
	(c) In case of ordinary and special repairs (residential).	(i) Administrative Department	Full Powers
		(ii) Chief Engineer	Up to Rs.0.150 million in each case during the financial year.
		(iii) Superintending Engineer	Up to Rs.0.060 million in each case during the financial year.
		(iv) Executive Engineer	Up to Rs.0.060 million in each case during the financial year.
2.	To sanction employment of work charged establishment for not more than three months subject to the condition that:-		
	(a) provision exists in the sanctioned estimates; (b) the power is exercised only when the order to commence	(i) Administrative Department	Full Powers
		(ii) Chief Engineer	Rs.0.030 million per month
		(iii) Superintending Engineer	On remuneration up to Rs. 0.020 million per month.

	<p>the work has been received;</p> <p>(c) the monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category.</p> <p>(d) Prescribed method for recruitment and terms & conditions shall be followed.</p>	(iv) Executive Engineer	On remuneration up to Rs. 0.010 million per month.
	<p>Note:</p> <p>(i) Employment under work charged establishment shall be made only for development works and services of work charged employees will be dispensed with as soon as work is completed and shall not be transferred to current budget or carried on from works to works.</p> <p>(ii) In any case, period of employment shall not be more than three months at a time.</p> <p>(iii) In case of renewal of contract of a worker, the employing authority shall justify, with cogent reasons, his reemployment for which employing authority shall be personally responsible.</p> <p>(iv) The Government of Sindh shall not be liable or responsible for regularization of services of a worker or extension of period of his work.</p>		
3.	Powers to sanction stock limits of various Divisions.	(i) Administrative Department	Full Powers including powers to decrease any stock limits temporarily or permanently.
		(ii) Chief Engineer	Full Powers including powers to decrease any stock limits temporarily or permanently.
4.	Powers to sanction tools and plants, ordinary and special		
	Ordinary	(i) Administrative Department	Up to Rs.3.000 million in each case.
		(ii) Chief Engineer	Up to Rs.2.000 million in each case.
		(iii) Superintending Engineer	Up to Rs.0.500 million in each case.
		(iv) Executive Engineer	Up to Rs.0.200 million in each case.
	Special	(i) Administrative Department	Up to Rs.5.000 million in each case.
		(ii) Chief Engineer	Up to Rs.4.000 million in each case.
		(iii) Superintending Engineer	Up to Rs.1.000 million in each case.

		(iv) Executive Engineer	Up to Rs.0.100 million in each case.
5.	Powers to sanction repairs and carriage of tools and plants.	(i) Administrative Department	Up to Rs.1.500 million in each case
		(ii) Chief Engineer	Up to Rs.1.000 million in each case
		(iii) Superintending Engineer	Up to Rs.0.200 million in each case
		(iv) Executive Engineer	Up to Rs.0.100 million in each case
6.	Payment of compensation under the Workmen's Compensation Act.	(i) Administrative Department	Full Powers up to the amount admissible under the Act, provided that the payment in each case is pre-audited and all cases in which there is a doubt as to the applicability of the Act, legal advice shall be obtained.
		(ii) Chief Engineer	Full Powers up to the amount admissible under the Act, provided that the payment in each case is pre-audited and all cases in which there is a doubt as to the applicability of the Act, legal advice shall be obtained.
7.	Powers to dismantle and sell un-serviceable buildings.	(i) Administrative Department (in sub-committee)	Full Powers subject to condition that these powers will be exercised in the committee consisting of Administrative Secretary and representatives of Finance Department and a representative of Planning and Development Department and the meeting is chaired by Administrative Secretary.
		(ii) Administrative Department (without sub-committee)	Up to the value of Rs.2.000 million in each case.
8.	Lease of Land pertaining to government buildings.	(i) Administrative Department	Full Powers subject to leases being openly auctioned for a period of one year at a time.

		(ii) Chief Engineer	Up to Rs.0.500 million subject to leases being openly auctioned for a period of one year at a time.
		(iii) Superintending Engineer	Up to Rs.0.050 million subject to leases being openly auctioned for a period of one year at a time.
		(iv) Executive Engineer	Up to Rs.0.020 million subject to leases being openly auctioned for a period of one year at a time.
9.	Lease of surplus buildings.	(i) Administrative Department	Full Powers for a period not exceeding three (03) years after obtaining competitive offers.
		(ii) Chief Engineer	Full Powers for a period not exceeding two (02) years after obtaining competitive offers.
		(iii) Superintending Engineer	Full Powers for a period not exceeding one year after obtaining competitive offers.
10.	Leases of fruits trees and sale of grass growing on Government land.	(i) Administrative Department	Subject to proper valuation.
		(ii) Chief Engineer	Upto Rs.0.500 million subject to proper valuation.
		(iii) Superintending Engineer	Upto Rs.0.050 million subject to proper valuation.
		(iv) Executive Engineer	Upto Rs.0.020 million subject to proper valuation.
11.	To divert provision for contingencies of a sanctioned estimate for purchase of new items, provision for which could not be made in the original estimates .e.g. stationery, surveying equipment, scientific drawing instruments required for the preparation of estimates, furniture and equipment for site office, etc. for the same work or estimate.	(i) Superintending Engineer	Full Powers
		(ii) Executive Engineer	Up to Rs.0.100 million in each case.

	Note:- Provided that expenditure on survey, scientific, drawing & testing instruments does not exceed one percent of the approved estimates; Diversion would not be for the purpose of vehicles or for the construction of residential or office accommodation other than the site office for the same work or project; and Diversion would not be for acceptance of tender in any case.				
12.	To divert provision for contingencies of sanctioned estimates for additions to the work and for repairs necessary for the execution or completion of the work.	(i) Superintending Engineer	Full Powers		
		(ii) Executive Engineer	Up to Rs.0.100 million in each case.		
13.	To sanction sale of trees whether standing or fallen, green or dead by public auction.	Superintending Engineer	Full Powers as per valuation by Forests Department.		
13. SUGARCANE CESS DEVELOPMENT COMMITTEE					
1.	Schemes to be financed from Sugarcane (Development Cess) Fund.	Commissioners of Division in Zonal Committee constituted by the Government in respect of Mill Area within their jurisdiction.	Full Powers subject to the condition that final approval shall be accorded by Provincial Sugarcane (Dev) Cess Committee constituted by the Government.		
				Note: The exercise of these powers shall be subject to the following conditions:- The Powers shall be exercised by the Commissioner Concerned in Zonal Committee consisting of:	
				(i) Commissioner in whose jurisdiction the Mill Zone falls.	Chairman
				(ii) Assistant Commissioner concerned.	Member / Secretary
				(iii) Additional Cane Commissioner or Deputy Commissioner Concerned.	Member
				(iv) Superintending Engineer Highways of the Division or the Superintending Engineer, Buildings and Roads.	Member
				(v) Director of Agriculture in whose Region the Mill Zone is located.	Member
				(vi) Managing Director or General Manager or a representative of the Sugar Mill in the Mill Zone.	Member
				(vii) A representative of the Regional Transport Authority within whose area the Mill Zone is located.	

	(viii) A representative of the growers on the sugarcane Control Board of the Mill Zone.							
	(ix) A representative of the District Council of the areas in which the Mill is located.							
	(x) Any other official or non-official member who may be nominated by the Government.							
	<p>2. Where two or more sugar mills are situated in close proximity, Government may constitute a common Zonal Committee, comprising the members of various Zonal Committees for Mill Zones within which such sugar mills are located and such common Zonal Committees for all such Mill Zones.</p> <p>3. Subject to such general or special directions as Government may give and the availability of the required amount in the Fund, a Zonal Committee shall for the purposes specified in sub-rule (5) of rule 8 of the West Pakistan Sugarcane Development Cess Fund Rules, 1964 have powers to formulate and initiate the scheme and select the roads and bridges, the construction, repair or maintenance whereof is to be financed from the Fund and fix their priorities.</p> <p>4. A scheme or other work approved by a Zonal Committee shall be executed by the Superintending Engineer Highways and in case of Project Areas of the Agriculture Development Corporation by the Superintending Engineer, Building and Roads of the Corporation.</p>							
14. REVENUE DEPARTMENT								
	Note:- The powers detailed in this Section are to be exercised subject to the general or specific instructions issued by the Board of Revenue from time to time.							
1.	Remission of Land Revenue, Land Tax, or any other levy on land:							
	(i) On account of failure of crop.	<table border="1"> <tr> <td>(i) Board of Revenue</td> <td>Full Powers</td> </tr> <tr> <td>(ii) Commissioners</td> <td>Up to Rs.0.100 million in a deh.</td> </tr> </table>	(i) Board of Revenue	Full Powers	(ii) Commissioners	Up to Rs.0.100 million in a deh.		
(i) Board of Revenue	Full Powers							
(ii) Commissioners	Up to Rs.0.100 million in a deh.							
	(ii) On account of calamities.	<table border="1"> <tr> <td>(i) Board of Revenue</td> <td>Full Powers</td> </tr> <tr> <td>(ii) Commissioners</td> <td>Up to Rs.0.020 million per deh.</td> </tr> <tr> <td>(iii) Collector</td> <td>Up to Rs.0.010 million per deh.</td> </tr> </table>	(i) Board of Revenue	Full Powers	(ii) Commissioners	Up to Rs.0.020 million per deh.	(iii) Collector	Up to Rs.0.010 million per deh.
(i) Board of Revenue	Full Powers							
(ii) Commissioners	Up to Rs.0.020 million per deh.							
(iii) Collector	Up to Rs.0.010 million per deh.							
2.	Refund of Land Revenue tax, or any other levy on land otherwise than in accordance the rules but not in relaxation of rules.	<table border="1"> <tr> <td>(i) Board of Revenue</td> <td>Full Powers</td> </tr> <tr> <td>(ii) Commissioners</td> <td>Up to Rs.0.010 million in individual case</td> </tr> </table>	(i) Board of Revenue	Full Powers	(ii) Commissioners	Up to Rs.0.010 million in individual case		
(i) Board of Revenue	Full Powers							
(ii) Commissioners	Up to Rs.0.010 million in individual case							
3.	Refund of occupancy price or lease money in respect of government land on account of excess deposit or	<table border="1"> <tr> <td>Board of Revenue</td> <td>Full Powers</td> </tr> </table>	Board of Revenue	Full Powers				
Board of Revenue	Full Powers							

	resumption, or withdrawal of government land otherwise than breach of statement of conditions.		
4.	Powers to sanction loans under Agriculturist Loans Act.	(i) Board of Revenue	Full Powers
		(ii) Commissioners	Up to Rs.0.100 million in individual case.
		(iii) Collector	Up to Rs.0.050 million in individual case.
5.	Powers to sanction loans under the Land Improvement Loan Act, 1883.	(i) Board of Revenue	Full Powers
		(ii) Commissioners	Up to Rs.0.100 million in individual case.
		(iii) Collector	Up to Rs.0.050 million in individual case.
6.	Powers to sanction suspension of recoveries of loan under the Land Improvement Loans Act and Agriculturist Loans Act.	(i) Board of Revenue	Full Powers but in accordance with Taccavi Acts and Rules.
		(ii) Commissioners	Up to Rs.0.100 million in individual case.
		(iii) Collector	Up to Rs.0.050 million in individual case.
7.	Powers to sanction the remission of disallowances by Audit Officers.	Board of Revenue	Up to the sum of Rs.0.001 million in individual cases.
8.	To sanction refund of court fee stamps affixed unnecessarily, in consequence of the order of a court.	(i) Board of Revenue	Full Powers on production of an order of the court.
		(ii) Collector	Full Powers on production of an order of the court.
9.	To sanction refund of mutation fee in case of rejection of mutation in accordance with rules.	(i) Board of Revenue	Full Powers
		(ii) Commissioners	Full Powers
		(iii) Collector	Full Powers
		(iv) Assistant Commissioner incharge of a Sub-Division	Full Powers
10.	To sanction expenditure in cases in which money is credited to Government or purchase of stamps, but stamps are not actually purchased.	(i) Divisional Commissioner	Full Powers
		(ii) Collector	Full Powers

11.	To sanction refund or renewal of impressed or adhesive court-fee stamps which have been spoiled, or rendered useless or unfit for the purpose intended or for which the purchaser has not immediate use.	(i) Board of Revenue	Full Powers
		(ii) Collector	Full Powers
Note:- Provided that the deduction of six percent of face value in the case of refunds, except in case of court-fee, stamps not spoiled or rendered unfit for use, returned to Collector's store on the expiry of license; or revocation of license for any reason other than fault of the licensee.			
12.	To sanction writing off the value of		
	(i) Non-postal stamps those are obsolete, unserviceable or spoiled.	(i) Board of Revenue	Above Rs.0.001 million
		(ii) Commissioners	Up to Rs.0.001 million
	(ii) Stamps lost in transit.	Commissioners	Up to Rs.500/-
	(iii) Loss of stamps forming part of the stock in a local branch depot.	Collector	Up to Rs.300/-
13.	To write off irrecoverable loss of stamps revenue.	(i) Divisional Commissioner	Up to Rs.500/-
		(ii) Collector	Up to Rs.300/-
14.	Leases of surplus buildings.	Board of Revenue	For a period not exceeding one year after obtaining competitive rates.
15.	Leases of fruit trees and sale of grass growing in compounds of Government Buildings.	(i) Board of Revenue	Full Powers for a period not exceeding one year by open auction.
		(ii) Commissioners	Full Powers for a period not exceeding one year by open auction.
16.	Lease of Land pertaining to government buildings.	(i) Board of Revenue	Full Powers subject to leases being openly auctioned for a period of one year at a time.
		(ii) Commissioners	Full Powers subject to leases being openly auctioned for a period of one year at a time.
17.	Grant-in-aid.	Relief Commissioner	Up to Rs. 0.020 million in individual case.

18.	Powers to dismantle and sell structures of the un-serviceable buildings.	(i) Administrative Department (in sub-committee)	Full Powers subject to condition that these powers will be exercised by the committee consisting of Administrative Secretary and representatives of Finance Department, Planning and Development Department and Works and Services Department, and the meeting is chaired by Administrative Secretary.
		(ii) Administrative Department (without sub-committee)	Up to the value of Rs. 0.500 million in each case.
<p>Note-1. Value of un-serviceable buildings will be determined as per following formula: (Present) probable cost of the material to be obtained from dismantling (minus) probable cost of demolition.</p> <p>Note-2. The land on which such building is constructed cannot be sold and can only be utilized for construction of the building. In case it is no more required by the concerned department it will be surrendered to the Land Utilization Department.</p>			
A. DISPOSAL OF LAND			
19.	To sanction grant, allotment, or lease of State Land for agriculture, commercial residential, public amenities, religious purposes including graveyards, cremation, etc. under Colonization of Government Land Act, 1912.	Competent Authority as per statement of conditions notified under Colonization Act, 1912.	
15. SERVICES GENERAL ADMINISTRATION & COORDINATION DEPARTMENT			
1.	Sanctioning expenditure debit-able to contingencies: -		
	(i) Addition to or repairs of instruments and furniture.	Chief Secretary	Full Powers
Note: Hiring of furniture should be avoided. The delegation is meant to cover the period till furniture is purchased.			
	(ii) Expenditure on rent of residential buildings.	Chief Secretary	Up to twenty (20%) percent of the pay of the occupant, or the intending occupant subject to a certificate from the Executive Engineer that the rent is reasonable.

	(iii) Ceremonial functions and state entertainment.	Chief Secretary	Full Powers
2.	To sanction expenditure on operation & maintenance of aircrafts.	Chief Pilot, VIP Flight.	Up to Rs.10.000 million at a time.
3.	Powers to sanction expenditure on purchase of gifts.	Director General (Protocol)	Up to Rs.2.000 million in each case.
Note:- The kind of gift may be approved by the Chief Minister.			
4.	Powers to sanction expenditure on arrangements for the guests of the Sindh Government.	(i) Chief Secretary	Full Powers
		(ii) Director General (Protocol)	Up to Rs.1.000 million in each case.
Note :			
(i) Details of the hotels / guests houses, hired for the accommodation of the distinguished guests of the Sindh Government will be provided to the Services General Administration & Coordination Department prior to the conduct of visits; and			
(ii) Monthly statements of all expenses incurred on the accommodation of guests shall be furnished to the SGA&CD and Chief Secretary respectively.			
16. SINDH PUBLIC SERVICE COMMISSION			
1.	Advertisement charges.	Chairman	Full Powers
2.	To sanction expenditure on payment of remuneration to government servant and, or to persons other than Government servants employed in connection with examination held by the Commission.	Chairman	Full Powers
3.	Hiring of furniture, stadium or carriage of furniture, etc., and provision of other essential facilities connected with examination held by the Commission.	Chairman	Full Powers

17. WORKS AND SERVICES DEPARTMENT

1.	Technical Sanction:-	
(a) In the case of original works.	(i) Administrative Department	Full Powers
	(ii) Chief Engineers	Full Powers
	(iii) Superintending Engineer	Up to Rs.50.000 million both for Highways and Buildings.
	(iv) Executive Engineers	Up to Rs.10.000 million both for Highways and Buildings.
<p>Note:- Powers under Sr. No. 1 (a) are subject to the condition that excess over the amount for which the administrative approval has been accorded does not exceed fifteen (15%) percent. In case this exceeds fifteen (15%) percent, fresh administrative approval will be required.</p>		
(b) In case of ordinary and special repairs (Non- residential buildings & machinery and equipment).	(i) Administrative Department	Full Powers
	(ii) Chief Engineers	Full Powers
	(iii) Superintending Engineer	Up to Rs.3.000 million in each case.
	(iv) Executive Engineers	Up to Rs.0.500 million in each case.
(c) Powers for ordinary and special repairs to Residential Buildings.	(i) Administrative Department	Full Powers
	(ii) Chief Engineers	Up to Rs.0.500 million in case of each building during a year.
	(iii) Superintending Engineer	Up to Rs.0.200 million in case of each building during a year.
	(iv) Executive Engineers	Up to Rs.0.100 million in case of each building during a year.
(d) in case of ordinary and special repairs to roads.	(i) Chief Engineers	Full Powers
	(ii) Superintending Engineer	Up to Rs.6.000 million in each case.
	(iii) Executive Engineers	Up to Rs.1.500 million in each case.
2.	To sanction employment of work charged establishment for not more than three months subject to the condition that:-	

	(a) provision exists in the sanctioned estimates	(i) Administrative Department	Full Powers
	(b) the power is exercised only when the order to commence the work has been received;	(ii) Chief Engineers	Full Powers
		(iii) Superintending Engineer	On remuneration up to Rs.0.020 million per month.
		(iv) Executive Engineers	On remuneration up to Rs.0.015 million per month.
(c) the monthly remuneration allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category			
(d) Prescribed method for recruitment and terms & conditions shall be followed.			
<p>Note:-</p> <p>i. Employment under work charged establishment shall be made only for development works and services of work charged employees will be dispensed with as soon as work is completed and shall not be transferred to current budget or carried on from works to works.</p> <p>ii. In any case, period of employment shall not be more than three months at a time.</p> <p>iii. In case of renewal of contract of a worker, the employing authority shall justify, with cogent reasons, his re-employment for which employing authority shall be personally responsible.</p> <p>iv. The Government of Sindh shall not be liable or responsible for regularization of services of a worker or extension of period of his work.</p>			
3.	Powers to sanction fixation of stock limits of various Divisions.	(i) Administrative Department	Full Powers including powers to decrease any stock limits temporarily or permanently.
		(ii) Chief Engineers	Full Powers including powers to decrease any stock limits temporarily.
4.	Powers to sanction tools and plants, ordinary and special		
	Ordinary	(i) Administrative Department	Up to Rs.3.000 million in each case.
		(ii) Chief Engineers	Up to Rs.2.000 million in each case.
		(iii) Superintending Engineer	Up to Rs.0.500 million in each case.
(iv) Executive Engineers		Up to Rs.0.200 million in each case.	

	Special	(i) Administrative Department	Up to Rs.5.000 million in each case.
		(ii) Chief Engineers	Up to Rs.4.000 million in each case.
		(iii) Superintending Engineer	Up to Rs.1.000 million in each case.
		(iv) Executive Engineers	Up to Rs.0.300 million in each case.
5.	Powers to sanction repairs and carriage of tools and plants.	(i) Administrative Department	Up to Rs.1.500 million in each case.
		(ii) Chief Engineers	Up to Rs.1.000 million in each case.
		(iii) Superintending Engineer	Up to Rs.0.200 million in each case.
		(iv) Executive Engineers	Up to Rs.0.100 million in each case.
6.	Payment of compensation under the Workmen's Compensation Act.	(i) Administrative Department	Full Powers to the amount admissible under the Act, provided that the payment in each case is pre-audited and all cases in which there is a doubt as to the applicability of the Act, legal advice shall be obtained.
		(ii) Chief Engineers	Full Powers to the amount admissible under the Act, provided that the payment in each case is pre-audited and all cases in which there is a doubt as to the applicability of the Act, legal advice shall be obtained.
7.	Lease of surplus buildings.	(i) Administrative Department	Full Powers for a period not exceeding one year after obtaining competitive offers.
		(ii) Chief Engineers	Full Powers for a period not exceeding one year after obtaining competitive offers.
		(iii) Superintending Engineer	Full Powers for a period not exceeding one year after obtaining competitive offers.

8.	Leases of fruits trees and sale of grass growing on Government land.	(i) Administrative Department	Full Powers not exceeding one year after obtaining competitive rates.
		(ii) Chief Engineers	Full Powers not exceeding one year after obtaining competitive rates.
		(iii) Superintending Engineer	Full Powers not exceeding one year after obtaining competitive rates.
		(iv) Executive Engineers	Full Powers not exceeding one year after obtaining competitive rates.
9.	Lease of Land pertaining to government buildings.	(i) Administrative Department	Full Powers subject to leases being openly auctioned for a period of one year at a time.
		(ii) Chief Engineers	Full Powers subject to leases being openly auctioned for a period of one year at a time.
		(iii) Superintending Engineer	Full Powers subject to leases being openly auctioned for a period of one year at a time.
		(iv) Executive Engineers	Full Powers subject to leases being openly auctioned for a period of one year at a time.
10.	a) Leases of land along Provincial Highways and District Roads for petrol pumps / CNG Stations / LPG Stations and Storage Tanks at the prescribed rates.	(i) Administrative Department	Full powers for a period of five (5) years.
		(ii) Chief Engineers	Full powers for a period of three (3) years.
<p>Subject to the conditions that:-</p> <ul style="list-style-type: none"> (i) The site is approved by the District Petrol Pump / CNG Station / LPG Station and Storage Tanks Committee; (ii) The land is under the control of the Works and Services Department; (iii) The relevant Oil / Natural Resource Company certifies that no Government dues are in arrears from it on account of petrol pumps / CNG Station / LPG Station and Storage Tanks constructed on Government / Private land along Provincial Highways / District Government Roads; and (iv) Lease agreement shall be signed. 			

	(b) Renewal of leases for petrol pumps along Provincial Highways or Roads at the prescribed rates.	Administrative Department	Full Powers for period of three years subject to the conditions as mentioned at 10 (a).
11.	Lease of land along Provincial Highways for approach to industrial units, mills, factories, grid stations of WAPDA & KESC, private houses and other similar premises.	Chief Engineer Highways	Full Powers at the prescribed rates.
Note:- Provided that the rate shall be reviewed by the Administrative Department in consultation with the Finance Department after every two years.			
12.	To divert provision for contingencies of a sanctioned estimate for purchase of new items, provision for which could not be made in the original estimates, e.g. stationery surveying equipment, testing instruments, computers, printers, plotters and scientific drawing instruments required for the preparation of estimates, furniture and equipment for site office, etc. for the same work or estimates.	(i) Superintending Engineers	Full Powers
		(ii) Executive Engineers	Up to Rs.0.050 million in each case.
Note:- Provided that:			
(i) Expenditure on survey scientific drawing testing instruments and computers, printers and plotters does not exceed 1% of the approved estimates;			
(ii) Diversion would not be for the purchase of vehicles or for the construction of residential or office accommodation other than the site office for the same work or project; and			
(iii) Diversion would not be for acceptance of tender in any case.			
13.	To divert provision for contingencies of a sanctioned estimate for meeting expenditure on minor additions to the work and for repairs necessary for the execution or completion of the work.	(i) Superintending Engineers	Full Powers
		(ii) Executive Engineers	Up to Rs.0.050 million in each case.

14.	To sanction sale of trees whether standing or fallen, green or dead by public auction.	Chief Engineer	Full Powers subject to prior approval of Administrative Department.
15.	Powers to dismantle and sell unserviceable buildings.	(i) Administrative Department (in sub-committee)	Full Powers subject to condition that these powers will be exercised in the committee consisting of Administrative Secretary and representatives of Finance Department and a representative of Planning and Development Department and the meeting is chaired by Administrative Secretary.
		(ii) Administrative Department (without sub-committee)	Up to the value of Rs. 1.000 million in each case.
The prescribed procedure as in para 3.10 of BUILDINGS AND ROADS code may be adopted for the calculation of value of the dismantled material.			
18. THE PROVINCIAL OMBUDSMAN (MOHTASIB)			
1.	Re-appropriation of funds.	Ombudsman	Full Powers for re-appropriation of funds from one object to another object (including expenses related to employees) in consultation with Finance Secretary, Finance Department Govt. of the Sindh.
2.	Sanction of expenditure on any item.	Ombudsman	Full Powers within the allocated budget during current financial year.
3.	Hiring building for office.	Ombudsman	Full powers, subject to observance of rental ceiling and space entitlement prescribed by the Works & Services Department.
4.	Change of Nomenclature and Upgrade/Downgrade any post.	Ombudsman	Full powers for re-designation, up-gradation of posts subject to policy guidelines issued by the SGA&CD and Finance department, from time to time.

5.	Powers to sanction advance payment for any expenditure.	Ombudsman	Full powers within allocated budget for current financial year in consultation with Finance Department.
Note: While issuing sanctions, reference of such delegated powers may be quoted in the sanction letters and a copy of each of the sanction while issued in exercise of above powers may be endorsed to the Budget & Expenditure Wing, Finance Department.			
19. THE OMBUDSMAN, THE PROTECTION AGAINST HARASSMENT OF WOMEN AT THE WORK PLACE			
1.	Re-appropriation of funds.	Director General	Full Powers for re-appropriation of funds from one object to another object (including expenses related to employees) in consultation with Finance Secretary, Finance Department Govt. of the Sindh.
2.	Sanction of expenditure on any item.	Director General	Full Powers within the allocated budget during current financial year.
3.	Hiring building for office.	Director General	Full powers, subject to observance of rental ceiling and space entitlement prescribed by the Works & Services Department.
4.	Change of Nomenclature and Upgrade/Downgrade any post.	Director General	Full powers for re-designation, up-gradation of posts subject to policy guidelines issued by the SGA&CD and Finance department, from time to time.
5.	Powers to sanction advance payment for any expenditure.	Director General	Full powers within allocated budget for current financial year in consultation with Finance Department.
Note: While issuing sanctions, reference of such delegated powers may be quoted in the sanction letters and a copy of each of the sanction while issued in exercise of above powers may be endorsed to the Budget & Expenditure Wing, Finance Department.			

**POWERS COMMON TO EXECUTING AGENCIES OF CIVIL WORKS
CIVIL WORKS**

1.	Sanction of Expenditure for civil Works on Roads, Highways & Bridges and Drainage Works, Building and other Works.		
	(a) Approved Development Schemes.	(i) Administrative Department	Full Powers subject to release of funds.
		(ii) Officers in Category-I	Full Powers subject to release of funds.
		(iii) Officers in Category-II	Up to Rs.2.000 million subject to release of funds.
	(b) Non-Development Works (Repair & Maintenance) with Administrative Approval and Technical Sanctions.	(i) Administrative Department	Up to Rs.10.000 million subject to Provision in the budget and release of funds.
		(ii) Officers in Category-I	Up to Rs.2.000 million.
(iii) Officers in Category-II		Up to Rs.1.000 million.	

Note:-

- (I) Prior to making payments to contractors for original or repair and maintenance works, the Competent Authority sanctioning the expenditure for Civil Works both development and non-development, shall personally verify execution or completion of original works or repair and maintenance works carried out under their administrative and financial control and they shall also verify quality of works.
- (II) Performance guarantee or warranty shall be obtained from the contractors for making advance payment for the purpose of mobilization.

THIRD SCHEDULE
(See rules 6)
SINDH FINANCIAL CONTROLS

1. INTRODUCTION

- (1) Public Financial Management in Pakistan has undergone a major change due to the introduction of New Accounting Model (NAM) under the Project for Improvement of Financial Reporting and Auditing (PIFRA). The implementation of Medium Term Budgetary Framework (MTBF) is also a step towards better financial control.
- (2) Under this concept, modified cash basis of accounting has been adopted as a basis of Public Sector Accounting. This allows for a better comprehension of financial position of Government at any point in time as it caters for accounting of assets, liabilities and commitments. Recording of commitments also provides improved control of expenditure against budget by recording future obligations.
- (3) In addition to using cash basis for accounting and reflecting day to day transaction in real time, the other main features of NAM are as follows:-
 - a. Double entry book keeping;
 - b. Chart of Accounts;
 - c. Recording of fixed assets and maintenance of Asset Register;
 - d. Financial assets & liabilities.
- (4) The SAP software used to support payments / accounting is a powerful tool being used for managing NAM, which has been further configured to be in line with policies and procedures required under the new paradigm. The SAP provides following reports.
 - a. Real time, online capturing and recording of transactions;
 - b. Automated general ledger maintenance;
 - c. Integrated data base;
 - d. Wide Area Network connection between various departments and Finance Department, Accountant General office and District Accounts Offices;
 - e. Recording of expenditure and receipts at all levels of economic classification;
 - f. Complete Master Data of Organizational Units and mapping of Government budget and accounting structure;
 - g. Processing of salary and pension claims of government servants through payroll and payment directly in the bank account.

2. ACCOUNTING AS A TOOL OF FINANCIAL MANAGEMENT

- (1) It is important to know that accurate, complete and timely accounting is an asset for the managers including, field managers and operational heads. Principal Accounting Officers (PAO) and Drawing and Disbursing Officers (DDO) in public sector must develop a good level of knowledge of Accounts and line of command based on clearly defined objectives, responsibilities and

authorities. PAO's and DDO's should base their decisions on the transparent accounts. This will also provide them an opportunity to take right and defensible decisions which lead to transparency of actions, and act as a shield against accountability and ultimately ensuring good governance in the Government Departments. In simple terms accounts help to keep watch over: -

- a) Budget flow;
- b) Appropriation;
- c) Re-appropriations;
- d) Misappropriation;
- e) Timely surrenders of savings;
- f) Follow up of implementation of public policies and calculating the cost of decisions.

(2) This is achieved through following accounting outputs provided by Accounting Offices (AG/DAOs) with the help and collaboration of PAO's and DDO's: -

- a) Monthly accounts;
- b) Annual accounts;
- c) Appropriation accounts;
- d) Financial statements;
- e) Asset accounting;
- f) Project accounting;
- g) Bill Tracking Reports;
- h) Budget execution reports;

3. Duties and Responsibilities of Principal Accounting Officer: In the duties and responsibilities of the Principal Accounting Officer, finance is an essential element in policy decisions and the Principal Accounting Officer is to ensure that financial considerations are taken into account at all stages in framing and implementing decisions. 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 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 and rules). Financial Rules emphasize the following principles:

- (i) **Propriety:** The expenditure is incurred with due regard to high standards of financial propriety.
- (ii) **Purpose:** The funds allotted to a Department, Attached Departments and Subordinate Offices are spent for the purpose for which they are allocated.
- (iii) **Rules and Regulations:** The funds are spent in accordance with relevant rules and regulations.
- (iv) **Limitations:** The actual expenditure does not exceed the budget allocation.
- (v) **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.

- (vi) **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.
- (vii) **Allowances not to be a source of profit:** The amount of allowances, such as travelling 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.
- (viii) **Inevitable Payments:** 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 ensure 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.

4. Other Duties of Principal Accounting Officers: Other duties and responsibilities of the Principal Accounting Officers 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.
- (b) **Control over Expenditure:**
 - (i) The Principal Accounting Officer shall ensure that the funds allotted to a Department, Attached Departments and Subordinate Offices are spent for the purpose for which these are allotted.
 - (ii) The Principal Accounting Officer 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.
 - (iii) The Principal Accounting Officer 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 over-ruled by his Minister on a matter of importance affecting the financial administration of his Department

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.

- (c) **Observance of Rules, Regulations & Instructions:** While sanctioning expenditure out of the funds placed at his disposal, or the disposal of Heads of Attached Departments and Sub-ordinate Offices, 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.

Note 1: Financial sanctions requiring endorsement by the Finance Department and financial sanctions relating to service rules and regulations which are accorded with the concurrence of Finance Department shall be endorsed to Audit.

Note 2: Finance Department shall continue to deal with the matters relating to interpretation, application and relaxation of services and financial rules and regulations, and allocation of foreign exchange in accordance with the prescribed procedure.

- (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 Accountant General, Sindh or District Accounts Officer, as the case may be. 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 (Administrative Department) and Officers in Category-I. 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 Department, Attached 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, Attached Departments and Subordinate Offices under his control.

- (f) **Public Accounts Committee and Departmental Accounts Committee:**

(i) Being personally accountable to the Public Accounts Committee, the Principal Accounting Officer shall attend all the meetings of Public Accounts Committee.

(ii) The Principal Accounting Officer shall regularly hold meetings of Departmental Accounts Committee as Chairperson, with the representatives of Finance Department, Director General (Audit) and other co-opted persons, as Members to watch the processing of Audit & Inspection Reports and decide upon appropriate measures so as to aid and accelerate the process of finalization.

- (g) **Maintenance and Reconciliation of Accounts:** The Principal Accounting Officer shall systematize proper maintenance of accounts and their timely reconciliation with the actual figures of the Accountant General, Sindh or District Accounts Office 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 a monthly reconciled statement of expenditure and receipts, separately to Finance Department by the 20th of the month following the month to which it relates.

- (h) **Coordination and Scrutiny of Budget:**
- (i) **Expenditure and Receipts:** The Principal Accounting Officer shall undertake coordination and internal scrutiny of budget estimates of expenditure as well as receipts and Schedule of New Expenditure proposals of Department, its Attached Departments and Subordinate Offices in accordance with the Budget Call Circular issued by the Finance Department and proposals for additional funds to be met out of Supplementary Grant.
 - (ii) **Consolidation of Public Sector Development Programme:** The Principal Accounting Officer shall be responsible for consolidation of Public Sector Development Programme so that the development schemes of the department are prepared in accordance with the prescribed procedure and instructions under his supervision.
- (i) **Internal Control:** The Principal Accounting Officer shall be responsible for observance of Internal Control in the Departments, Attached Departments and sub-ordinate Offices for preventing irregularities, waste and fraud, and shall exercise internal checks as follows:
- (a) Rules on handling and custody of cash are properly understood and applied;
 - (b) An effective system of internal checks exists for securing regularity and propriety in various transactions including receipt and issue of stores, if any; and
 - (c) A satisfactory arrangement exists for systematic and proper maintenance of Accounts Books and other ancillary records concerned with the Initial Accounts.
- (j) **Internal Audit:** The Principal Accounting Officer shall get the Annual Internal Audit of Departments, Attached Departments and Sub-ordinate Offices conducted and get the result of these inspections incorporated in the form of Internal Audit Report, for taking appropriate action.
5. **Budgetary Procedure:** (1) The powers to sanction expenditure within the budget grants have been delegated to the Administrative Departments and Category of Officers mentioned in the First Schedule for the purposes mentioned in the Second Schedule to these Rules. 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. Once a provision for expenditure has been made in the budget and it has become effective, the Administrative Department and Category of Officers shall have the authority to sanction expenditure from within their sanctioned budget grants, subject to the powers delegated to them and the fulfillment of the conditions laid down therefore under these rules. The salient features of the budgetary procedure shall be as follows:-
- (i) **Budget a Continuous Procedure:** Budgeting being a continuous process, the preparation of the budget shall begin well ahead of the year to which it relates.
 - (ii) **Estimates of Expenditure -Approval and Issuance of Budget Estimates and Schedule of New Expenditure:** All the proposals for Employees Related Expenditure and other expenditure and Schedule of New Expenditure

proposal Budget Estimates shall be sent to Finance Department in accordance with the instructions contained in the Budget Call Circular.

- (iii) **Estimates of Tax and Non-Tax Revenues:** The estimates of Tax Revenues, Non Tax Revenues and Capital Receipts shall be furnished to the Finance Department in accordance with the instructions contained in the Budget Call Circular.
- (iv) **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 sum provision for late Schedule of New Expenditure, late receipt of directives etc. which shall be recorded. Where such a provision is made in the budget, releases shall be made by the Finance Department.
- (v) **Lump Sum Provision in Public Sector Development Programme:** No sector-wise lump-sum allocation shall be made in the Public Sector Development Programme as a general policy, except in exceptional circumstances, which shall invariably be recorded. In respect of such lump-sum provisions, the sponsoring Department(s) or 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 and Development Department. The releases against the lump sum provisions shall be made by the Finance Department.
- (vi) **Allocations in the Public Sector Development Programme for New Unapproved Schemes or Projects:** Allocation in the Public Sector Development Programme for new unapproved development schemes or projects shall be made in exceptional circumstances only, after anticipatory approval of such new schemes or projects by the competent authority.
- (vii) **Cash Plan of Public Sector Development Programme and Releases of Funds:** Releases of the allocations provided in the Public Sector Development Programme for individual schemes, as have already been approved formally by the competent authority or have been given anticipatory approval by the competent authority, shall be made by the Finance Department in accordance with the Cash Plan of the projects in consultation with Planning and Development Department.
- (viii) **Supplementary Grants:** There are three forms of Supplementary Grants (i) Token, (ii) Technical and (iii) Regular, which are described as follows:-
 - (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 or Demand as a result of accrual of saving to another Grant or 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 or Demand or Technical Supplementary Grant from one Grant/Demand to another Grant or 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.

Note-1: All Supplementary Grants have to be presented to the Provincial Assembly for ex-post authorization. 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 disfavor 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.

Note-2: In Current Expenditure, demands for Supplementary Grants or Technical Supplementary Grants shall not be made, except in extraordinary circumstances for which full justifications shall have to be furnished to the Finance 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 or Grant and reallocation to another Demand or Grant shall have to be followed.

Note-3: Similarly, in Development Expenditure, while sanctioning the Technical Supplementary Grants, the prescribed procedure for surrender of savings shall have to be completed. Likewise, for re-allocation of funds from one development project to another as a result of review of the Public Sector Development Programme, the prescribed procedure for 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 or projects is not unduly delayed.

Note-4: The last date for submission of Schedule of Supplementary Grants or Technical Supplementary Grants to the Finance Department shall be 25th May of the financial year. Such proposals for Supplementary Grants or Technical Supplementary Grants shall be submitted in pursuance of the Constitutional provisions on the prescribed proforma.

(ix) **Foreign Exchange Budget in Public Sector Development Programme:** The foreign exchange budget shall be prepared in accordance with the instructions issued by the Finance Division (External Finance Wing) from time to time.

PUBLIC FINANCIAL MANAGEMENT SUPPORT PROGRAMME for PAKISTAN

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