



## Mode of Payment

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## 17 MODE OF PAYMENT

(NAM(APPM.4.2, Audit Manual)

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

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

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

### 17.1 Pre Audit System- as per NAM / SAP

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



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

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

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

17.2 Manual / Legacy System

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

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

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

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

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

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

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

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

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

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

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

### Personal Ledger(SDAs) and Assignment Accounts

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

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

##### 17.4.1 Assignment Accounts

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

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

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

17.4.1.3 There are two types of Assignment Accounts:

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

17.4.2 Personal Ledger Accounts (SDAs)

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

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

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

17.4.2.2 General Policies

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

17.4.3 Establishment of new Assignment Account

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

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

Account name

The Bank branch from which it shall operate

Authorised cheque signatory and specimen signature

Drawing limit of the account

Budget head to which the release of funds shall be made

Any other conditions for the operation of that account.



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

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

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

#### 17.4.4 Establishment of PLA / SDA

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

Name of account

Authorised cheque signatory and specimen signature

Drawing limit for the account

Budget head to which the release of funds shall be made

Any other conditions for the use of the account

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

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

#### 17.4.5 Processing of payments

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

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

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

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

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

#### 17.4.6 Year-end controls and adjustments

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

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

#### 17.4.7 Closure

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

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

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

#### 17.4.9 Budgeting and Reconciliation

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

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

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

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

#### 17.5 Accounting Policies

#### 17.6 Recording of Expenditure

#### 17.7 Procedure Under NAM

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

Dr Detailed expenditure head

Cr G01191- Assignment Account Cheques

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

Dr G01191- Assignment Account Cheques

Cr Bank Account

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

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

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





## *Bookkeeping and Reporting*

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## 18 BOOKKEEPING AND REPORTING

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

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

### 18.2 Procedure of Recording Entries

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

### 18.3 Entries of Disbursement out of Permanent Advance

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

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

### 18.4 Corrections Entries in Cash Book

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





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

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

## 18.6 Requisite Certificates on Closing of Cash Book

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

### Certificate by the DDO

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

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

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

## 18.7 Expenditure Statement

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

### 18.7.1 Instruction for Preparation

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

## 18.8 Reconciliation Statement

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

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

#### 18.9 Nature of Variations and Settlement of Variations

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

#### 18.10 Illustration

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

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

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

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

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

#### 18.11.2 Refund of Expenditure after 30th June

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

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

## 18.12 Important Classification Codes – CoA (NAM)

### Important Detailed Object Code

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



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

### Detailed Object-Consolidated Fund Receipt

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

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



**ANNEXURE**





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

I

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

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





## Budget Forms

## II

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

### Forms Used for Budget Preparation

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

# 1. Financial Abstract

## A. Local Govt. Fund

Appendix-A

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

### B: Public Account

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

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

### 2. Details of Receipts

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

**FORM BDR-1**  
**ESTIMATES OF RECEIPTS (FY20\_\_\_\_\_)**  
**[Budget Rules 12 and 56]**

Appendix-B

Name of Local Government: \_\_\_\_\_

Rupees

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

**FORM BDR-2**  
**MONTHLY TARGETS OF RECEIPTS (FY20\_\_\_\_\_)**  
**[Budget Rules 12 and 56]**

Name of Local Government: \_\_\_\_\_

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

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

Appendix-C

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

Name of Local Government \_\_\_\_\_

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

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

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



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

Appendix-D

Name of Local Government \_\_\_\_\_

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

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

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

Existing Expenditure

Rupees

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

New Expenditure

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

Total Expenditure

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

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

Appendix-F

Name of Local Government: \_\_\_\_\_

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

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

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

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

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

Appendix-H

Name of local government \_\_\_\_\_

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



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

Name of local government \_\_\_\_\_

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

FORM BDC-6 Appendix-J  
**ESTIMATES OF DEMAND FOR GRANTS (CURRENT EXPENDITURE)**  
**(FY20\_\_\_\_\_)**  
**[Budget Rules 19, 28, 57 and 59]**

Name of Local Government: \_\_\_\_\_

Detailed Function Code: \_\_\_\_\_ Grant No. \_\_\_\_\_

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

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

Name of Local Government \_\_\_\_\_

Grant No. \_\_\_\_\_

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

**FORM BDO-3**  
**[Budget Rule 25]**  
**SCHEDULE OF ESTABLISHMENT**  
**CALCULATION OF PAY OF OFFICERS/ OTHER STAFF (FY20\_\_)**

Appendix-L

Name of Local Government \_\_\_\_\_ Grant # \_\_\_\_\_

Detailed Function Code \_\_\_\_\_ Name of DDO \_\_\_\_\_

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



**FORM BDO-4**  
**[Budget Rule 25]**  
**SCHEDULE OF ESTABLISHMENT**  
**CALCULATION OF PAY OF OFFICERS/ OTHER STAFF (FY20\_\_)**

Appendix-M

Name of Local Government: \_\_\_\_\_

Detailed Function Code \_\_\_\_\_

Grant No. \_\_\_\_\_

Name of DDO \_\_\_\_\_

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

Calculations may be made as per following percentages:

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

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

FORM BM (Budget Management)- 1 Appendix-N  
**MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20\_\_\_\_\_)**  
**[Budget Rules 74 and 73]**

Name of Local Government \_\_\_\_\_

Detailed Function Code: \_\_\_\_\_

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

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

FORM BM (Budget Management)- 2  
**MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20\_\_\_\_\_)**  
**[Budget Rules 74]**

Name of Local Government: \_\_\_\_\_ Grant # \_\_\_\_\_

Month \_\_\_\_\_

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

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

**FORM BM (Budget Management)-3** Appendix-O  
**MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20\_\_\_\_\_)**  
**[Budget Rules 74, 82 and 86]**

Name of Local Government: \_\_\_\_\_

Month: \_\_\_\_\_

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

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

**FORM BM (Budget Management)-4**  
**MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20\_\_\_\_\_)**  
**[Budget Rules 74, 82 and 86]**

Name of Local Government \_\_\_\_\_

Month \_\_\_\_\_

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

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

**FORM BM - 12** Appendix-P  
**MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20\_\_\_\_\_)**  
**[Budget Rules 74]**

Name of Local Government: \_\_\_\_\_ Grant No. \_\_\_\_\_  
 Month \_\_\_\_\_ Function Code \_\_\_\_\_

**A. Current Expenditure**

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

**B For Development Expenditure**

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

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

**FORM BM - 13**  
**MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20\_\_\_\_\_)**  
**[Budget Rules 74 and 76]**

Grant # \_\_\_\_\_  
 Detailed Function Code: \_\_\_\_\_

Name of Local Government: \_\_\_\_\_

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

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

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





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

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

**Important points:**

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

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

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

Office of the

IV

No.....,

25<sup>th</sup> January 2008SANCTION ORDER

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

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

(\*Authority: District Coordination Officer orders dated .....)

Drawing & Disbursing Officer  
(or designation of the officer)

No.....,

25<sup>th</sup> January 2008

Copy forwarded to :

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

Drawing & Disbursing Officer  
(or designation of the officer)

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





# House Building and Conveyance Advances to Government Servants

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

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





## Employee Master File Creation Form

FORM: PAY01

VI

(Applicable for both Payroll and GP Fund)

Employee ID (To be assigned by DAO / AG)

3 0 9 6 5 0 4 3

01 OFFICE OF THE \_\_\_\_\_

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

## PERSONNEL ACTIONS - INFO TYPE 00

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

## PERSONAL DATA - INFO TYPE 0002

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

23 Nationality 24 Religion

ORGANISATIONAL ASSIGNMENT - INFO TYPE 0001

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

26 DDO Code (Fund Ce)

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

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

28 Contract Government

AJK Government  Baluchistan Government

Federal Government  NWFP Government

Punjab Government  Sindh Government

29 Position

Gazetted  Non Gazetted

30 Designation  Sub Divisional Clerk

31 Ministry (Organisation)  Irrigation and Power

Enter the designation in this field Enter the Ministry Co

32 Fund Section

33 Payroll Section

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

34 Buckle no (if any)

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

PRESENT ADDRESS - INFO TYPE 0006

35 C/O

House no / Street

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

37 Postal Code

38 City

39 District

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

40 Province / Region

41 Contact no

42 Company Housing  Yes  No

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

PERMANENT ADDRESS - INFO TYPE 0006

Permanent address

Permant address is same as above

Enter the permanent address in this field

43 C/O

44 House no / Street

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

45 Postal Code

46 City

47 District

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

48 Province

49 Contact no

50 Company Housing  Yes  No

Enter the contact phone number in this field Enter the owned/rented/parent's/em Enter company housing as yes or no



BASIC PAY - INFO TYPE 0008

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

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

55 Pays

Wage Type	Description	Amount
0 0 0 1	Basic Pay	3820

Wage Type	Description	Amount

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

56 LEAVES - INFO TYPE 2001

Code	Description	Balance

Code	Description	Balance

BANK DETAIL - INFO TYPE 0009

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

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

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

GP FUND SUBSCRIPTION - INFO TYPE 0057

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

GP FUND - INFO TYPE 9202

64 Interest Applied      65 GPF balance     
 c Yes      c No

66 GPF bal date (DD/MM/YYYY)   /  /        67 Old GP Fund Account Number IIR3850  
 Enter the relevant GPF balance date in this field

CREATE DATA SPECIFICATION - INFO TYPE

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

69 Suspension Date

70 Expiry of Adhoc/Contract Date

INTERNAL DATA - INFO TYPE 0032

71 Previous Personnel Number (if any)

72 National Tax Number (NTN)

73 Leave without pay

74 Cash Center

75 FAMILY INFORMATION - INFO TYPE 0021

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

Fields: Information to be entered here:

Relation: Enter the relationship with the employee in this field

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

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

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

Gender: Enter the Gender as male or female

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

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

Nationality: Enter the nationality of the person mentioned

Birthname: Enter the birthname in case of a woman

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

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

  

Fields: Information to be entered here:

Code: Enter the leave code in this field

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

Balance: Enter the balance of leaves in this field

Date: Enter the date of leave in this field

76 RECURRING PAYMENTS (ALLOWANCES) - INFO TYPE 0014

Wage Type	Description	Amount	Wage Type	Description	Amount
1 0 0 0	HR 45%	1146			
1 3 0 0	Medical Allowance	500			
1 8 6 4	Dearness Allowance	470			
1 2 1 0	Conveyance Allowance	90			

Fields: Information to be entered here:

Code: Enter the allowances code in this field

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

Balance: Enter the amount of allowances in this field

Date: Enter the date of allowances in this field

77 RECURRING PAYMENTS (DEDUCTIONS) - INFO TYPE 0014

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

PAYROLL STATUS - INFO TYPE 003

78 SALARY STATUS  Start Payment  Stop Payment

Prepared By \_\_\_\_\_ Audited/Checked By \_\_\_\_\_ Entered/Verified By \_\_\_\_\_ Employee Signature \_\_\_\_\_

## FORM : PAY01 - INSTRUCTIONS

## General Instructions

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

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

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

For Example:

Current Government

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

CODE      DESCRIPTION

## Specific Instructions

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

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

PAYROLL SYSTEM  
AMENDMENT FORM  
SINGLE EMPLOYEE ENTRY

OFFICE OF THE Chief Engineer Irrigation, Lahore

FOR THE MONTH OF OCTOBER / 2008

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

Chief Engineer Irrigation, Lahore

Personnel Number 3 0 0 8 1 3 1 1

Fazal Khan

National ID  
Card Number

Grade (Pay Scale Group) 1 5

BPS-15

Salary Start Stop

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

Prepared By 23

Audited/Checked By 24

Entered / Verified By



**FORM : PAY02 - INSTRUCTIONS**

**General Instructions**

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

--	--	--

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

For Example:

Current Government

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

CODE          DESCRIPTION

**Specific Instructions**

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

**PAYROLL SYSTEM  
AMENDMENT FORM  
MULTIPLE EMPLOYEE ENTRY**

OFFICE OF THE District Live Stock Officer

FOR THE MONTH OF October / 2008

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

FORM: PAV03

Date: 1

Page No. 2

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

Prepared By: 21

23

Audited/Checked By

23

Entered / Verified By

FORM : PAY03 - INSTRUCTIONS

General Instructions

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

DD / MM / YYYY

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

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

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

--	--	--

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

For Example:

Current Government

N	W	NWFP
CODE		DESCRIPTION

Specific Instructions

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



TEMPORARY LOANS / ADVANCES FORM (NEW & AMENDMENT)

FORM: PAYF05

OFFICE OF THE <sup>3</sup>District Live Stock Lahore

Date <sup>1</sup> \_\_\_\_\_

FOR THE MONTH OF <sup>4</sup> October, / 2008

Page No. <sup>2</sup> \_\_\_\_\_

GENERAL INFORMATION

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

Personnel Number **3 0 1 2 6 2 1 8** Name <sup>8</sup> Haider Abbas

National ID Card Number \_\_\_\_\_ Designation Code <sup>11</sup> **0 0 0 0 0 6 9 8** Description <sup>12</sup> Head Clerk Grade <sup>9</sup> **0 7**

Scale **0 7** Period of Service <sup>15</sup> \_\_\_\_\_ Old GP Fund Account No. <sup>16</sup> \_\_\_\_\_

**BPS-07**

TEMPORARY LOAN DETAILS

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

DD MM YYYY

Loan Condition <sup>c</sup> With Interest <sup>c</sup> Without Interest Loan Interest \_\_\_\_\_ % Refundable <sup>c</sup> 50% Percentage of GP Fund Balance <sup>c</sup> 80%

**Principal**

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

DD MM YYYY

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

DD MM YYYY

Outstanding Balance of Loan <sup>28</sup> **4 8 0 0**

**Interest**

Loan Code <sup>29</sup> \_\_\_\_\_ Description <sup>30</sup> \_\_\_\_\_

Amount of Interest <sup>31</sup> \_\_\_\_\_ Date of First Deduction <sup>32</sup> \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Rate of Recovery <sup>33</sup> \_\_\_\_\_

DD MM YYYY

Date of Last Deduction <sup>34</sup> \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Rate of Recovery <sup>35</sup> \_\_\_\_\_

DD MM YYYY

Outstanding Balance of Interest <sup>36</sup> \_\_\_\_\_

Employee Specimen Signature <sup>40</sup> \_\_\_\_\_

Prepared by <sup>37</sup> \_\_\_\_\_

Audited/Checked by <sup>38</sup> \_\_\_\_\_

Entered/Verified by <sup>39</sup> \_\_\_\_\_

FORM : PAY05 - INSTRUCTIONS

General Instructions

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

--	--

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

Current Government		
N	W	NWFP
CODE	DESCRIPTION	

Specific Instructions

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



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



**PERMANENT LOAN FORM (NEW & AMENDMENT)**  
OFFICE OF THE \_\_\_\_\_ Dy. DEO (MEE) Gulberg \_\_\_\_\_  
FOR THE MONTH OF \_\_\_\_\_ October / \_\_\_\_\_ 2008

**GENERAL INFORMATION**

DDO Code   
(Cost Center) Description \_\_\_\_\_  
Dy. DEO (MEE) Gulberg \_\_\_\_\_

Personnel Number   
Name<sup>32</sup> \_\_\_\_\_ Grade

National ID \_\_\_\_\_ Designation   
Card Number \_\_\_\_\_ Code \_\_\_\_\_ Description <sup>12</sup> E.S.E \_\_\_\_\_

Scale   
BPS-09 \_\_\_\_\_ Period of \_\_\_\_\_ Old GP Fund \_\_\_\_\_  
Service \_\_\_\_\_ Account No. <sup>16</sup> \_\_\_\_\_

**PERMANENT LOAN DETAILS**

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

Employee Specimen  
Signature <sup>23</sup> \_\_\_\_\_

Prepared by <sup>20</sup> \_\_\_\_\_

Audited/Checked by <sup>21</sup> \_\_\_\_\_

Entered/Verified by <sup>22</sup> \_\_\_\_\_

**FORM : PAY06 - INSTRUCTIONS****General Instructions**

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

DD / MM / YYYY

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

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

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

--	--	--

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

For Example:

Current Government

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

CODE      DESCRIPTION

**Specific Instructions**

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



## VII

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

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

**2. INCREASE IN BASIC THRESHOLD**

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

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

**3. MARGINAL TAX RELIEF FOR THE SALARIED TAXPAYERS.**

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

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

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

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

**EXAMPLE NO. 2**

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

Marginal relief according to formula (ii)

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

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

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

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

**7. Taxation of accommodation provided by the employer**

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

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

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

(i) ADJUSTMENT OF TAX DEDUCTED/COLLECTED ON:

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

**Rates of Income Tax (withholding) on supplies & services**

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

**Rates of General Sales Tax**

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



**BACK\_SLAB MARGINAL FORMULA - TAX YEAR - 2009**  
**WHO CAN BENEFIT AND HOW**

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

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

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



## FIXATION ON REVISION OF PAY SCALES

## VIII

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

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

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

BPS	Revised Basic Pay Scales 1.6.94	BPS	Revised Basic Pay Scales 1.12.2001	Revised Basic Pay Scales 1.7.2005	Revised Basic Pay Scales 1.7.2007	Revised Basic Pay Scales 1.7.2008	
	Fixation at the stage equal to or if there is no stage at the stage next above, the amount of pay actually drawn on 31.5.94 plus following percentage increase on the pay:-  BPS Increase Date 1-16 35% 1.6.94 17& above (i) 1st Phase 20% 1.6.94 ** (ii) 2nd Phase 35% 1.6.95  ** (Inclusive above 20% increase allowed w.e.f. 1.6.94.)		Fixation on point to point to basis. Due to discontinuation of move over scheme, pay of existing employees drawing pay in move over scales shall be fixed in the pay scales of the post or in the Selection Grade, as the case may be, as per following method: The stage of fixation will be arrived at after allowing increments, on national basis after the maximum of the scale in the original scale of the post or S.G. (1994) Pay Scale) upto the point of exiting pay (or next stage if there is no equal stage). The pay of employee then be fixed at the relevant stage of point to point basis) in the revised pay scale 2001. For example pay of an Asstt. BPS.11 drawing pay in BPS.16 by virtue of move over followed by SG BPS.15 will be fixed in BPS.15(SG) at Rs.8320. Stages 15 . 16 . 17 . 18 . 19 BPS.94 4845 5022 5199 5376 5553 BPS.01. 7260 7525 7790 8055 8320	Fixation on point to point basis.	Fixation on point to point basis.	** In case of posts to whom up-gradation is granted to higher pay scales, pay shall be fixed in old (01.07.2005) higher pay scales, all owing equal to or if there is no equal stage then next stage, and then pay shall be fixed in Revised Pay Scales of 2007	Fixation on point to point basis.
1	1245 - 35 - 1770	1	1870-55-3520	2150-65-4100	2475-75-4725	2970-90-5670	
2	1275 - 44 - 1935	2	1915-65-3865	2200-75-4450	2530-85-5080	3035-100-6035	
3	1320 - 50 - 2070	3	1980-75-4230	2275-85-4825	2615-100-5615	3140-120-6740	
4	1360 - 58 - 2230	4	2040-85-4590	2345-100-5345	2700-115-6150	3240-140-7440	
5	1400 - 66 - 2390	5	2100-100-5100	2415-115-5865	2780-135-6830	3340-160-8140	
6	1440 - 73 - 2535	6	2160-110-5460	2485-125-6235	2860-145-7210	3430-175-8680	
7	1480 - 81 - 2695	7	2220-120-5820	2555-140-6755	2940-160-7740	3530-190-9230	
8	1540 - 88 - 2860	8	2310-130-6210	2655-150-7155	3055-175-8305	3665-210-9965	
9	1605 - 97 - 3060	9	2410-145-6760	2770-165-7720	3185-190-8885	3820-230-10720	
10	1660 - 107 - 3265	10	2490-160-7290	285-185-8415	3295-215-9745	3955-260-11755	
11	1725 - 116 - 3465	11	2590-175-7840	2980-200-8980	3430-230-10330	4115-275-12365	
12	1830 - 130 - 3780	12	2745-195-8595	3155-225-9905	3630-260-11430	4355-310-13655	
13	1950 - 144 - 4110	13	2925-215-9375	3365-245-10715	3870-285-12420	4645-340-14845	
14	2065 - 161 - 4480	14	3100-240-10300	3565-275-11815	4100-315-13550	4920-380-16320	
15	2190 - 177 - 4845	15	3285-265-11235	3780-305-12930	4350-350-14850	5220-420-17820	
16	2535 - 197 - 5490	16	3805-295-12655	4375-340-14575	5050-390-16750	6060-470-20160	
17	3880-290-7360	17	6210-465-15510	7140-535-17840	8210-615-20510	9850-740-24650	
18	5085-366-8745	18	8135-585-19835	9355-675-22855	10760-775-26260	12910-930-31510	
19	7750-385-11600	19	12400-615-24700	14260-705-28360	16400-810-32600	19680-970-39080	
20	9195-440-13595	20	14710-950-28010	16915-1095-32245	19455-1260-37095	23345-1510-44485	
21	10190-545-15640	21	16305-1070-31285	18750-1230-35970	21565-1415-41345	25880-1700-49680	





PAY SCALE - 16

Scale	W.E.F.	Time Scale																				
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
2535-197-5490	01.06.94	2535	2732	2929	3126	3323	3520	3717	3914	4111	4308	4505	4702	4899	5096	5293	5490					
3805-295-12655	01.12.01	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15					
		3805	4100	4395	4690	4985	5280	5575	5870	6165	6460	6755	7050	7345	7640	7935	8230					
4375-340-14575	01.07.05	10	17	18	19	20	21	22	23	24	25	26	27	28	29	30						
		8525	8820	9115	9410	9705	10000	10295	10590	10885	11180	11475	11770	12065	12360	12655						
5050-390-16750	01.07.07	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15					
		4375	4715	5055	5395	5735	6075	6415	6755	7095	7435	7775	8115	8455	8795	9135	9475					
6060-470-20160	01.07.08	5050	5440	5830	6220	6610	7000	7390	7780	8170	8560	8950	9340	9730	10120	10510	10900					
		6060	6530	7000	7470	7940	8410	8880	9350	9820	10290	10760	11230	11700	12170	12640	13110					
4375-340-14575	01.07.05	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30						
		9815	10155	10495	10835	11175	11515	11855	12195	12535	12875	13215	13555	13895	14235	14575						
5050-390-16750	01.07.07	11290	11680	12070	12460	12850	13240	13630	14020	14410	14800	15190	15580	15970	16360	16750						
		6060	6530	7000	7470	7940	8410	8880	9350	9820	10290	10760	11230	11700	12170	12640	13110					
6060-470-20160	01.07.08	13580	14050	14520	14990	15460	15930	16400	16870	17340	17810	18280	18750	19220	19690	20160						

PAY SCALE - 17

Scale	W.E.F.	Time Scale																				
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
3880-290-7360	01.06.94	3880	4170	4460	4750	5040	5330	5620	5910	6200	6490	6780	7070	7360	7650	7940	8230	8520	8810	9100	9390	9680
6210-465-15510	01.12.01	6210	6675	7140	7605	8070	8535	9000	9465	9930	10395	10860	11325	11790	12255	12720	13185	13650	14115	14580	15045	15510
		7140	7675	8210	8745	9280	9815	10350	10885	11420	11955	12490	13025	13560	14095	14630	15165	15700	16235	16770	17305	17840
8210-615-20510	01.07.07	8210	8825	9440	10055	10670	11285	11900	12515	13130	13745	14360	14975	15590	16205	16820	17435	18050	18665	19280	19895	20510
		9850	10590	11330	12070	12810	13550	14290	15030	15770	16510	17250	17990	18730	19470	20210	20950	21690	22430	23170	23910	24650

PAY SCALE - 18

Scale	W.E.F.	Time Scale																				
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5085-366-8745	01.06.94	5085	5451	5817	6183	6549	6915	7281	7647	8013	8379	8745	9111	9477	9843	10209	10575	10941	11307			
8135-585-19835	01.12.01	8135	8720	9305	9890	10475	11060	11645	12230	12815	13400	13985	14570	15155	15740	16325	16910	17495	18080			
		9355	10030	10705	11380	12055	12730	13405	14080	14755	15430	16105	16780	17455	18130	18805	19480	20155	20830			
10760-775-26260	01.07.07	10760	11535	12310	13085	13860	14635	15410	16185	16960	17735	18510	19285	20060	20835	21610	22385	23160	23935			
		12910	13840	14770	15700	16630	17560	18490	19420	20350	21280	22210	23140	24070	25000	25930	26860	27790	28720			

PAY SCALE - 19

Scale	W.E.F.	Time Scale																				
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
7750-385-11600	01.06.94	7750	8135	8520	8905	9290	9675	10060	10445	10830	11215	11600	11985	12370	12755	13140	13525	13910	14295			
12400-615-24700	01.12.01	12400	13015	13630	14245	14860	15475	16090	16705	17320	17935	18550	19165	19780	20395	21010	21625	22240	22855			
		14260	14965	15670	16375	17080	17785	18490	19195	19900	20605	21310	22015	22720	23425	24130	24835	25540	26245			
16400-810-32600	01.07.07	16400	17210	18020	18830	19640	20450	21260	22070	22880	23690	24500	25310	26120	26930	27740	28550	29360	30170			
		19680	20650	21620	22590	23560	24530	25500	26470	27440	28410	29380	30350	31320	32290	33260	34230	35200	36170			

PAY SCALE - 20

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

PAY SCALE - 21

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

PAY SCALE - 22

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

IX

## LAST PAYMENT CERTIFICATE

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

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

Designation Dy Director Office of ABC (DDO # LO4130)

Proceeding on transfer to / retirement XYZ

Made over charge on 12th December 2007

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

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

## Deductions

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

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

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

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

5. Entitled to joining time of 7 days

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

Nature of recovery	Year of advance drawn	Principle amount	Amount recovered	Balance	Monthly instalment	With/or Without int.
HBA						
M Car						
Bicycle						

GPF Advance	2006-2007	80,000	18,000	62,000	2,000	With interest
TA						
Any other	2007-08	21,608*	-	21,608		ROP wef 13 to 31 Dec. 07*

7. LFP for \_\_\_\_\_ 226 \_\_\_\_\_ days stands at his credit on \_\_\_\_\_ 30th November 2007 \_\_\_\_\_

8. GPF Account No. \_\_\_\_\_ balance as on \_\_\_\_\_ Rs. \_\_\_\_\_ Int bearing / non interest bearing

Note: GPF balance to be remitted within 45 days of Issuing L.P & S Certificate. Failure to comply with will have to be reported to Auditor General with reason

Signature  
Designation

Issued to  
Copy to:

(i) \_\_\_\_\_ The District Accounts Officer Khanewal

(ii) \_\_\_\_\_ XYZ Khanewal

(iii) \_\_\_\_\_

(iv) \_\_\_\_\_ Officer concerned

(v) \_\_\_\_\_ BO GPF Section concerned who will intimate transfer of GPF account giving amount with T.E.No. Exchange Account Month etc.

X

FORM OF LEAVE ACCOUNT UNDER THE REVISED LEAVE RULES , 1980

FORM A.T.C.-8

Leave Account of Mr./Ms \_\_\_\_\_  
 Date of commenc. of service \_\_\_\_\_  
 Date of superannuation \_\_\_\_\_

Muhammad Ashraf Sheikh  
 15-01-2000  
 30-07-2034

(NB: Instructions for filling in the form are printed on the reverse)

Govt./ Department served under	PERIOD OF DUTY					Leave earned on full pay @ 4 days for each calendar month		Leave at credit (Columns 21 + 6)		PERIOD		LEAVE TAKEN										Remarks	ATTTESTATION					
	From	To	Y-M-D	Full calendar month	Days	Days	Days	From	To	Days	Days	Days	Days	Days	Days	Days	Days	Days	Days	Days	Days			Days	Days	Days	Days	Days
EDO Finance Khanawal	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23					
	15-01-00	17-02-00		1	4	4	18-02-00	15-05-00														4	EOL					
	16-05-00	11-03-02		22	88	92	12-03-02	26-03-02							10							82	(15-5)	Recreation Leave				
	27-03-02	17-03-03		12	48	130	18-03-03	25-06-03					100	50								80	LHP					
	26-06-03	31-03-08		57	228	308	01-04-08	30-04-05		30												278	LFP					



# XI

## Calculation of Interest on General Provident Fund

### LEDGER CARD

A.TM.69

(See Para 221 of Audit Manual).

Name: Muhammad Aslam  
 Father's Name: Ashraf Ali  
 Designation: Headmaster  
 Date of Birth: 3/20/74

Account No. Edu-255550

Pay on 30th June, 19 Rs.

Date of entry into Service  
 Name of Deptt. And Address

Year 2005-2006	Opening Balance	Subscription	Refund of withdrawals	Withdrawals	Closing Balance	REMARKS
July	419,000	1,000			420,000	
August	420,000	1,000		30,000	391,000	Paid refundable GPF advance of Rs.30,000 recoverable in 15 equal instalments @ Rs.2,000 during August 2005
September	391,000	1,000	2,000		394,000	
October	394,000	1,000	2,000		397,000	*
November	397,000	1,000	2,000		400,000	Interest calculation (4886001/12)*(10.5/100)
December	400,000	1,000	2,000		403,000	= Rs.42,753
January	403,000	1,000	2,000		406,000	
February	406,000	1,000	2,000		409,000	
March	409,000	1,000	2,000		412,000	Balance on 30th June, 2005 Rs.
April	412,000	1,000	2,000		415,000	Deposit and Refund " "
May	415,000	1,000	2,000		418,000	Interest 10.500%
June	418,000	1,000	2,000		421,000	Total 493,753
June (Final)						Withdrawals 30,000
Total Rs....	4,884,001	12,000	20,000	30,000	4,886,001	Balance on 30th June, 2006 463,753

Totalled by

Checked by





Day-01	RECEIPTS															PAYMENTS																														
	Date	No. of Receipt where necessary	Particulars	Pay	Allowances	Contingencies			Classification.	Total	Miscellaneous	Sub vouchers Nos.	Date	Particulars	Pay	Allowances	Contingencies			Classification.	Total	Miscellaneous																								
						In recoupment of permanent advance	Advance Payment	Out of permanent advance									Out of money drawn in anticipation of payment	Out of permanent advance	Out of money drawn in anticipation of payment																											
1-Jan-2009	222/01		Cheque # A022201					10,000				1-Jan-2009																																		
									10,000																																					
<b>Total</b>									10,000			<b>Total</b>															10,000																			
Day-02	RECEIPTS																							PAYMENTS																						
Date	No. of Receipt where necessary	Particulars	Pay	Allowances	Contingencies			Classification.	Total	Miscellaneous	Sub vouchers Nos.	Date	Particulars	Pay	Allowances	Contingencies			Classification.	Total	Miscellaneous																									
					In recoupment of permanent advance	Advance Payment	Out of permanent advance									Out of money drawn in anticipation of payment	Out of permanent advance	Out of money drawn in anticipation of payment																												
2-Jan-2009		Opening balance						10,000				2-Jan-2009																																		
"	222/02		Cheque # A022202	25,000	10,000				35,000			"	Salaries	15,000	5,000												20,000																			
"	222/03		Cheque # A022203						40,000			"	Telephone bill														14,000																			
												"	Repair of AC					2,000									2,000																			
<b>Total</b>				25,000	10,000				40,000			<b>Total</b>		10,000	5,000												49,000																			
Day-03	RECEIPTS																							PAYMENTS																						
Date	No. of Receipt where necessary	Particulars	Pay	Allowances	Contingencies			Classification.	Total	Miscellaneous	Sub vouchers Nos.	Date	Particulars	Pay	Allowances	Contingencies			Classification.	Total	Miscellaneous																									
					In recoupment of permanent advance	Advance Payment	Out of permanent advance									Out of money drawn in anticipation of payment	Out of permanent advance	Out of money drawn in anticipation of payment																												
3-Jan-2009		Opening balance	10,000	5,000					49,000			3-Jan-2009																																		
"	222/04		Cheque # A022299						40,000			"	Telephone bill																																	
"	222/05		Cheque # A022350					2,000	9,000			"	CNG														1,250																			
"	222/06		Cheque # A022377						14,150			"	Closing Balance														8,750																			
<b>Total</b>				10,000	5,000				87,150			<b>Total</b>		10,000	5,000												10,000																			



XIII

RECONCILIATION STATEMENT OF EXPENDITURE FOR THE MONTH OF 200

NAME OF DEPARTMENT

GRANT NO. 011

COST / DDO # LO7029

LAW DEPARTMENT CITY DISTRICT GOVERNMENT LAHORE

020000 -LAW & ORDER

029000

FUNCTION :

- OTHER

OBJECT CODE	SANCTIONED BUDGET	SUPPLEMENTARY /REAPPROPRIATION/SURRENDER	RELEASED BUDGET	Current Month Expenditure (for the month)	Progressive Expenditure upto (upto the month)	VARIATIONS	REASONS OF VARIATIONS	Current Month Expenditure (for the month)	Progressive Expenditure upto (upto the month)
A 0 3 9 7 0	Others	75,000	50,000	125,000	4,504	70,478		4,504	73,723 (3,245)
A 0 9 2 0 1	Purchase of Hardware	25,000	100,000	125,000	-	6,765		-	6,765
A 0 9 6 0 1	Purchase of Plant & Machinery	40,000	-	40,000	-	9,930		-	9,930
A 1 3 0 0 1	Repair of Transport	45,000	50,000	95,000	11,540	56,521		11,540	56,521
A 1 3 1 0 1	Repair of Machinery & Equipments	50,000	-	50,000	-	26,705		-	26,705
A 1 3 2 0 1	Repair of Furniture & Fixtures	50,000	-	50,000	-	13,150		-	13,150
<b>Grand Total</b>		<b>285,000</b>	<b>200,000</b>	<b>485,000</b>	<b>16,044</b>	<b>183,549</b>		<b>16,044</b>	<b>186,794 (3,245)</b>

It is certified that :-

The departmental figures of final grant & actuals are based on department's record. Actual expenditure amounting to Rs. 183,549 has been accepted by department.

Law Department  
City District Government  
Lahore



towards effective,  
responsive, accountable  
local government

About Districts That Work

USAID's \$26 million DTW project promotes a 'governing-for-results' mindset, i.e., an outcome oriented, citizen focused approach to governance with the capacity to deliver improved services. The project currently works in 30 districts and 30 tehsils/talukas across Pakistan providing skills and tools necessary for effective, inclusive, responsive and accountable local governance.

Working With

District Administration:

Assisting governments become more responsive to citizen needs by increasing transparency and using efficient financial management procedures.

Engaging elected officials, managers, service providers and service users for more inclusive decision making. This results in the design of concrete, results-focused action plans that improve service delivery.

Improving district capacity to utilize local health and education information systems for decision-making.

District Council:

Helping district councils develop oversight on district administration's responsiveness to citizen needs.

Building council capacities for financial oversight and effective monitoring of health and education services in the district.

Tehsil Municipal Administration:

Helping administrations to improve management of water and sanitation services and increasing their own-source revenues.

Citizens of participating districts:

Helping citizens participate in district planning and budgeting and become involved in decisions that affect their lives. We do this by helping implement existing legal provisions for public consultations on the district investment budget; increasing the transparency of district decision making on allocation of funds to community groups; and by improving the quality of funding proposals submitted by community groups.

Provincial Governments:

Working with Provincial governments to identify strategies that improve capacity building support for local governments and advance the aims of devolution.

Local Government Forums:

Strengthening the system of inter-governmental relations, by promoting policy dialogue on key aspects of decentralization, such as taxing powers, fiscal transfers and civil service reform.

DTW support is complemented by a system of in-kind assistance through the District Support Fund.

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