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FOURTH SUPPLEMENT TO THE
MANUAL OF INSTRUCTIONS
OF
DEPARTMENT OF FINANCE

(1984 Edition)

(From 1st April, 1987 to 31st March, 1988)

Authorised to issue

AJAY PAL

Under Secretary, Finance (P)

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PREFACE

The Fourth Supplement, 1988 to the Manual of Instructions (1984 edition) issued by the Department of Finance incorporates all instructions issued from 1st April, 1987 to 31st March, 1988 also some instructions of 1980,85,86 and 1987 previously omitted inadvertently.

Suggestions for making corrections and improvements may kindly be forwarded to the Department of Finance.

Dated, Chandigarh
the 24 August 1988

R. N. GUPTA,
Secretary to the Government of Punjab
Department of Finance.

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CHAPTER—I

GENERAL FUNCTIONS OF THE DEPARTMENT OF FINANCE

1.29. Submission of returns to the Department of Finance in connection with the preparation of the Budget Estimates for the year 1986-87.

A reference is invited to Pb. Govt. letter No. 1/15/3-B&C-84/7409, dated the 25th August, 1984 in which the instructions for the preparation of Budget Estimates 1985-86 were circulated. The same instructions are reiterated with suitable modifications as follows for the preparation of the Budget Estimates, 1986-87.

EXPENDITURE BUDGET (ORDINARY)

2. The instructions for the preparation and submission of the departmental estimates to the Department of Finance are contained in Chapters 3,4 and 5 of the Punjab Budget Manual. The Department of Finance is required to supply form BM-2 to the Departments and the Departments are, in turn, required to return the forms to the Department of Finance duly completed in all respects as per programme drawn for the year. It has been observed that the Departments have not been observing the guidelines contained in the Punjab Budget Manual and the instructions issued by the Department of Finance from time to time in regard to the preparation of the Budget. The salient points are, therefore, explained in the succeeding paragraphs.

3. According to paragraph 3.1 of the Punjab Budget Manual the following columns appear every year in the Budget Estimates to facilitate the preparation of the Revised Estimates for the current financial year and the Budget Estimates for the next financial year :—

- (a) actuals of the previous financial year;
- (b) Original estimates of the current year;
- (c) revised estimates of the current year; and
- (d) budget estimates proposed for the coming year.

Along with these columns in Form BM-2 the following additional columns are also provided: —

- (i) actuals for the last six months of the last financial year;
- (ii) actuals for the first six months of the current financial year; and
- (iii) budget estimates for the new year.

The figures in the columns mentioned at (i) and (ii) above provide the basis for the proposal for the next financial year. It has been observed that the Departments generally do not give the figures of the accounts relating to the previous years asked

for specially at (a), (i) and (ii) mentioned above. If for any reasons the figures for the first six months of the current year are not available at least the figures for the first five months, which should normally be available, should be incorporated in the respective column, prescribed in the extended portion of the Form BM-2. In case the figures for the first five months of the current year are indicated then the actuals for months of the last financial year may be incorporated so as to give a complete picture for twelve months. It is emphasised here once again that the above data are specifically needed and must be supplied. All efforts could be made to collect the information and it should be ensured that the forms are not sent incomplete. The Department of Finance will be constrained to return incomplete. Budget proposals received from the Departments and for this the responsibility shall devolve on the Departments. Complete Budget proposals are necessary to enable the Department of Finance to arrive at accurate estimates.

4. It has further been observed in the past that the figures for the accounts relating to the previous year are generally not filled in. This wastes considerable time in the Department of Finance. The figure of the reconciled accounts for 1984-85 may invariably be filled in Form BM-2.

5. In paragraph 5 of this Department letter No. 3408-B&C-73/25/23, dated the 23rd October, 1973, the significance of these digit code numbers, allotment of guide letters and guide numbers was explained in detail. The guide letters and guide numbers to major heads, sub-major heads, minor heads, sub-heads and standard objects classification, had been briefly explained with illustrations. The use of guide letters is significant in the preparation of the Budget as well as the appropriation accounts for a particular year. The guide letters already prescribed may be followed without any change in the preparation of new budget. Where a Department considers it necessary to open a new sub-head, the prior approval of the Department of Finance is necessary. In paragraph 5 (iv) of the letter cited above, standard objects of expenditure were communicated which were to be adopted and followed in the State Budget. No new standard object of expenditure may be introduced unless prior approval of the Department of Finance has been obtained.

Further, in respect of the provision to be made, for grants-in-aid under various major heads of account it was explained in paragraph 4 of the letter, dated the 23rd October, 1973, that a separate proforma as at Annexure 'A' thereto should be annexed to the particular head of account in which the provision for the grant-in-aid has been made. The instructions have not been followed by some Departments in the past year. It may be ensured that the proforma duly filled is invariably attached to the Budget for the provisions for the grant-in-aid.

6. In paragraph 5.6 of the Punjab Budget Manual, guidelines have been given for framing estimates for sanctioned establishment, whether permanent or temporary. It is provided that the pay including increments which are likely to be drawn by employees on duty during the year should be provided for and that so provisions could be made

for the posts held to be held in abeyance. This estimate should, in fact, represent the minimum of the actual amount to be paid to the Government employees whether on duty or on leave. If it appears after providing for the entire establishment that some of the expenditure will not be incurred, an entry to the effect, "deduct-probable savings" may be provided for. This should be done after comparison of previous budget and the past and progressive actuals. The estimates for the pay of the officers and non-gazetted establishment on time scale should, according to the said provision, be accompanied by a nominal roll in Form BM-10 showing the pay to be drawn by each officer during the year for which the estimate is made. The nominal rolls are required to be prepared separately for the gazetted and the non-gazetted officers and submitted in duplicate. It is requested that the budget estimates for 'Salaries and Wages' should be prepared accordingly. A copy of Form BM-10 is appended as Annexure-B.

7. Paragraph 3.6 read with paragraphs 5.7 and 5.9 of the Budget Manual prescribes an abstract statement in Form BM-3 which should accompany the Budget Estimates of a Department. This form, as it stands, indicates that the provision should be shown by primary units of appropriation like pay of officers, pay of establishment and contingencies. Since the primary units of appropriation have been replaced by the standard object of classification the Form BM-3 should be prepared according to the new objects of classifications. A copy of the Form BM-3 to be used by the Departments for the preparation of the Budget Estimates 1986-87 is appended as Annexure 'C'. In the past some of the Department did not prepare the abstract in Form BM-3 which is required to accompany the Budget documents. It is requested that when preparing the budget estimates, Form BM-3 should be prepared first and the figures carried over to Form BM-2 thereafter.

8. In accordance with clause (3) (e) of Article 202 of the Constitution of India, any expenditure required to satisfy any judgement, decree or award of any Court or Arbitral Tribunal is to be charged on the Consolidated Fund of the State. With a view to avoiding advances from the State Contingency Fund to the extent possible a charged provision should be made in all the Demands (under respective sub-head/Minor heads) for satisfying such decretal charges. The Provision will have to be made under the Standard object of Expenditure "Decretal Amount" subordinate to respective sub-heads/minor head, with adequate caution and reasonable basis of estimate to avoid unnecessary provision and lapse of funds at the close of the year.

RECEIPT BUDGET

9. As in the case of the Expenditure Budget, the following columns appear under the Receipt Budget also :—

- (a) actuals of the previous financial year;
- (b) original estimates of the current financial year;
- (c) revised estimates of the current financial year; and

(d) Budget estimates proposed for the coming year. Along with these columns the extended portion of Form BM-2 provides for the following additional columns :—

- (i) actuals for the last six months of the last financial year,
- (ii) actuals for the first six months of the current financial year;
- (iii) revised estimates proposed by the Head of Department; and
- (iv) new budget proposed by the Head of Department

If, however, actuals for the first six months of the current year are not available then the Department should give, actuals for the current year for many months as possible, together with actuals for as many of the preceding year so that when taken together figures are available for one complete year, that is, for twelve months. The headings of the columns may be modified to the extent the figures for the current year and the last year available and are incorporated in the form

10. In accordance with paragraph 3 of this Department's letter dated the 10th October, 1973 the Departments concerned would forward to the Department of Finance reassessed Revised Estimates for the current financial year and also for the new budget under the following heads of account, namely :—

030—Stamps and Registration;

039—State Excise

040—Sales Tax;

042—Taxes on Goods and Passengers;

043—Taxes and Duties on Electricity and;

045—Other taxes and Duties on Commodities and Services (Entertainment Tax) so as to reach the Department of Finance by the 15th January, at the latest.

These estimates are required to be based on four months' actuals of the last year and eight months' actuals of the current financial year. These estimates have been prepared to enable the Department of Finance to prepare the financial position of the State for the current financial year as accurately as possible. It is, therefore, required that the revised estimates due on the 15th January, 1986 in respect of the heads mentioned above should be furnished to the Department of Finance as early as possible but in any case not later than the 15th January, 1986.

11. According to paragraph 3.5 of the Punjab Budget Manual the Head of Department is required to prepare a budget note on half margin on one side of the sheet containing his own proposals with reasons arranged by minor heads, sub-heads, sub-objects of classification etc. in the same order in which the Budget has been consolidated.

in form BM-2. The standard objects of classification in respect of expenditure and detailed head of account in respect of Receipt Budget should be explained adequately. The Budget note should contain an explanation of differences between the figures proposed for the next year and the figures for the current financial year. It is important to explain the causes of increases under 'Salaries' and 'Wages'. Under other objects of classification, satisfactory explanation should be given to avoid cuts having to be made by the Department of Finance.

The Budget note should also contain a concluding paragraph comparing the current year's Budget with the revised estimates and the revised estimates with the new Budget, for the receipt side and current year's Budget with the Budget for the next financial year on expenditure side. The important variations in each case should be summed up, as these are required by the Department of Finance for submission to the State Legislature/Parliament.

SCHEDULE OF DATES : BUDGET 1986-87

12. It will be observed from Annexure 'D' this letter that the Receipt Budget should reach the Department of Finance during the period from the 3rd October, to the 21st November, 1985 in case of receipts and during the period from the 10th October, to the 25th October, 1985 in the case of Expenditure Budget. It is requested that dates should be strictly adhered to, as the Department of Finance has to work according to a prescribed programme for presentation of the Budget proposals to the State Legislature/Parliament.

CONTINUANCE OF POSTS

13. The proposals for the continuance of posts should be forwarded to the Department of Finance through the Administrative Department concerned so as to reach the Department of Finance by the 31st December, 1985. After clearance by the Department of Finance sanctions should be issued by the 28th February, 1986 so that the employes do not face any difficulty in the matter of drawal of salary in the next financial year.

SCHEDULE OF NEW EXPENDITURE-TECHNICALLY NEW SCHEMES

14. According to the programme laid down in the Punjab Budget Manual the proposals are required to be sent to the Department of Finance by the 1st August each year and the Department of Finance is required to issue advice, after examination by the 31st August. This time schedule applies to the technically new Schemes which were included in the current years' Budget and which need to be continued next year. It is to request you to send the proposals to the Department of Finance immediately and in any case by the 1st August, 1985. It should be ensured that the Schedules and Memoranda (in duplicate) in respect of these Schemes is also supplied to the Department of Finance by the 3rd October, 1985.