

are not fully worked out. Detailed planning is not carried out to finalise the design, civil, structural and plants and machinery requirements. Charges in the various parameters of the project are continued along with progress of the implementation of the project. The estimates are also some times deliberately kept at reduced levels to obtain an investment decision and proposals are made for increase in the estimates after having obtained commitments, leaving no option to the sanctioning authorities. This tendency need to be curbed.

—O—

#### (b) EXPENDITURE BUDGET (ORDINARY)

6. 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 in accordance with programme drawn up 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.

7. 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 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 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 De



ments generally do not give the figures of the accounts asked for specially at (a), (i) and (ii) mentioned above. If for any reason 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 in any case be available, should be incorporated in the respective column prescribed in the extended portion of form BM-2. In case the figures for the first five months of the current year are indicated then the Actuals for seven 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 should 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.

8. 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 1986-87 may invariably be filled in Form BM-2.

9. Attention is invited to Punjab Government, Department of Finance circular letters :—

- (1) No. 4/12/82-FBII/17434, dated the 18th September, 1986;
- (2) No. 4/12/82-FBII/13382, dated the 12th December, 1986; and
- (3) No. 4/12/82-FBII/1484, dated the 5th January, 1987;

Containing revised structure of classification of transactions in Government accounts with effect from the 1st April, 1987. Accordingly corresponding digit code numbers, guide letters and guide numbers in respect of Major, Sub-Major, Minor and Sub-Heads of Accounts may be used in the preparation of Budget Estimates for the year 1988-89. The new classification of standard objects of expenditure will be circulated as soon as it is received from the Government of India. Where it is necessary to open a new sub-head, the prior approval of the Department of Finance may be obtained.

9.1. As regards making provision for grants-in-aid under various Major Head of Account, the instructions contained in paragraph 4 of letter No. 3408-B & C-73/25723, dated the 23rd October, 1973, should be followed. It may be ensured that the proforma added at Annexure 'A' to this letter duly filled in is invariably attached to the Budget for the provision of grants-in-aid.

10. In paragraph 5.6 of the Punjab Budget Manual guidelines have been given



for framing estimates for sanctioned establishments, 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 no provision should be made for the posts held or 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 estimates are 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.

11. 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 objects of classification, the Form BM-3 should be prepared according to the new objects of classification. A copy of the Form BM-3 to be used by the Department for the Preparation of the Budget Estimates, 1988-89 is appended as Annexure 'C'. In the past some of the Departments 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 only thereafter.

12. In accordance with clause (3) (e) of article 202 of the Constitution of India, any expenditure required to satisfy any judgment, 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 head) for satisfying such decretal charges. The provision will have to be made under the Standard Object of Expenditure "Decretal Amount" subordinate to respective minor head with adequate caution and reasonable basis of estimates to avoid unnecessary provision and lapse of funds at the close of the year.

(c) RECEIPT BUDGET

13. As in the case of Expenditure Budget, the following columns, namely :-

(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 appear under the Receipt Budget also. Along with these columns the extended portion of Form BM-2 provides for the following additional, namely :—
  - (i) Actuals for the last six months of the last financial year ;
  - (ii) Actuals for the first six month 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 as many months as it is possible together with for many months of the preceding year, so that when taken for 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 at the last year are available and in-corporated in the Form.

14. As per new structure of classification effective from the 1st April, 1987, circulated by the Department of Finance,—*vide* letters mentioned in paragraph 9 above 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 Head of Account, namely.—

0030—Stamps and Registration;

0039—State Excise;

0040—Sales Tax ;

0042—Taxes on Goods and Passengers ;

0043—Taxes and Duties on Electricity : and

0045—Other Taxes and Duties on Commodities and Services,

so as to reach the Department of Finance by the 15 th 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 prescribed 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, to request that the revised estimates due on the 15th January, 1988, 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 15 th January, 1988.



15. 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 paper containing his own proposals with reasons, arranged by Minor Heads, Sub-Heads, Standard Object of classifications, etc. in the same order in which the Budget has been consolidated in from BM-2. The Standard Objects of classification in respect of expenditure and detailed head of account in respect of Receipt Budget should be given 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 in Salaries and wages, other objects of classification, satisfactory explanation should be given to avoid any increase 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 the expenditure side. The important variations in each case should be summed up, and a report required by the Department of Finance for submission to the State Legislature.

*(d) SCHEDULE OF DATES: BUDGET 1988-89*

16. It will be observed from Annexure 'D' to this letter that the Budget proposals should reach the Department of Finance during the period from the 3rd October to the 10th November, 1987 in case of Receipts and during the period from the 10th October to the 15th November, 1987 in the case of Expenditure Budget. It is requested that these dates should be strictly adhered to, as the Department of Finance has to work according to the prescribed programme for presentation of the Budget proposals to the State Legislature.

*(e) CONTINUANCE OF POSTS*

17. 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, 1987. After clearance by the Department of Finance sanctions should be issued by the 29th February, 1988, so that the employees do not face any difficulty in the matter of drawal of salaries for the next financial year.

*(f) SCHEDULE OF NEW EXPENDITURE TECHNICALLY NEW SCHEMES*

18. According to the programme laid down in the Punjab Budget Manual, proposals for technically new schemes are required to be sent to the Department of Finance by the first of August of the current year and the Department of Finance will issue advice, after examination, by the first of August. This time schedule applies to the Technically New Schemes which were included in the current year's Budget and which need to be continued next year. It is to



you to send the proposals to the Department of Finance immediately and in any case by the 1st August, 1987. 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, 1987.

18.1. Some of the technically new schemes (non-plan) are continuing for the last more than five years. It is suggested that provisions in respect of these schemes may be got made in the ordinary budget provided these are not likely to be discontinued, after the posts, if any, sanctioned for these schemes are made permanent in accordance with the policy of the State Government and with the approval of the Department of Finance.

The proposals for transferring these schemes from technically new schemes (non-plan) to ordinary Budget should be routed through the Administrative Department concerned, alongwith the information in the proforma at Annexure 'E' so as to reach the Department of Finance by the 1st August, 1987.

#### (g) NEW SCHEMES

19. The proposals for New Schemes of non-plan Expenditure, if any, should be forwarded to the Department of Finance through the Administrative Department concerned, by the 3rd October, 1987 and got cleared by the 16th October, 1987. It is requested that these dates should be strictly adhere to, so that the general programmes for the preparation of the Budget is not upset.

20. It has generally been observed in the past that the Explanatory memoranda of the Schedule of New Expenditure either are not prepared or are not properly scrutinised by the Department in most of the cases with the result that these have to be recast in the Department of Finance. In some cases the Memoranda are sketchy and do not properly convey or explain the scheme proposed to be included in the Budget. It may kindly be ensured that the material for the Budget documents is properly prepared and edited after giving full facts and justification for the demand in each case.

#### (h) SUPPLEMENTARY ESTIMATES

21. Paragraphs 14.16 to 14.24 of the Budget manual deal with the Supplementary Appropriations/Estimates, having regard to the guidelines contained in these paragraphs, Supplementary Estimates 1987-88 may be prepared in the proforma at Annexure 'F'.

The supplementary Demand should be based on the following items :—

- (a) Items for which advances have been drawn from the Punjab Contingency Fund and
- (b) Any other item of expenditure which is required to be provided in the Supplementary Estimates.



The provision allowed in respect of any new scheme adopted during the course of the year or additional funds provided over and above the budgeted provision should be included in the supplementary Estimates.

21.1. Before submitting proposals for Supplementary Appropriations, Heads of Departments should carefully examine whether the additional expenditure can be met from normal saving or by special economies or curtailment of expenditure on other heads of the grants. They should also keep in view in this connection that if after the close of the year any Supplementary Appropriation Grant obtained is found to be unnecessary it will be regarded as a financial irregularity and the Accountant General will draw attention to it in his Audit Report on the Appropriation Accounts and the Head of Department concerned will have to explain the matter before the Committee on Public Accounts.

21.2. Confirmation of utilisation of funds for the purpose for which they have been provided be sent to the Department of Finance within a period of fifteen days from the date of communication of the grant by the Department of Finance or by the 31st March, 1988, whichever is earlier.

(i) STATEMENT OF EXCESSES AND SURRENDERS

22. The statement of Excesses and Surrenders is intended solely for the purpose of fixing the Revised Estimates of Expenditure of the year after examining the actual expenditure to date and for indicating what the surrenders or excesses are likely to be. It is not intended to be a means of making provision for additional fund the need for which may arise subsequent to the framing of the Budget Estimate. If additional funds are required, prior approval of the Department of Finance should be obtained through the Administrative Department,—vide paragraph 13.1 of the Punjab Budget Manual.

23. If, after the despatch statement of Excesses and Surrenders the Department considers that further savings would occur, an intimation to that effect should be sent to the Department of Finance by the 15th January, 1988. It has been observed that some Departments continue to report savings to the Department of Finance long after the 15th January, right up to the closing day of the financial year. It is to be noted that the Department of Finance will not accept savings reported after the 15th January 1988 and it is the Department concerned which will be answerable for consequent laps of funds.

24. The statement of Excesses and Surrenders due with Department of Finance on the 1st November, 1987 should be supplied positively by that day.

(i) SEPARATE DOCUMENTS FOR STATE PLAN SCHEMES AND CENTRALLY SPONSORED SCHEMES

25. At present, the details of State Plan Schemes as well as Centrally-Sponsored Schemes are contained in two documents (i) Detailed Estimates of Expenditure on P



Schemes, and (ii) Explanatory Memorandum of Plan Schemes. The Accountant general Punjab has desired that Separate documents be prepared for Schemes, for indicating (i) Detailed Estimates of Expenditure on State Plan and (ii) Detailed Estimates of Expenditure on Centrally Sponsored Schemes. Similarly separate documents in regard to the Explanatory memoranda pertaining to these schemes will have to be prepared. This will enable the Accountant-General, Punjab to book the expenditure on State Plan Schemes and Centrally sponsored Schemes separately. This will also help the State Government to keep a watch on the progress of expenditure on such schemes and for claiming Central Assistance on the basis of the actual expenditure incurred. It is, therefore, requested that material in the prescribed pro-forma B.M. 2 and B.M. 3 should be supplied for State Plan Scheme and Centrally-sponsored Schemes separately so as to enable separate documents being prepared by the Department of Finance. These instructions should be strictly adhered to while sending the proposals for the Budget Estimates 1988-89. Schedule of dates as indicated for 'Plan proposals' will be applicable in respect of these proposal.

25.1. State's share in respect of Centrally-sponsored Schemes as allocated by the Department of planning should be shown separately in the *Pro forma* at Annexure G-1 G-2 and G-3. In the *Pro forma* at Annexure G-1 State's share and Central share may be given for each of the Major Heads operated by the Department along with the total for the Demand, In the *pro-forma* at Annexure G-2 expenditure/provision under the Centrally Sponsored Schemes may be given Minor Headwise. In the *pro-forma* at Annexure G-3 provision should be shown Schemewise along with details as per standard objects of expenditure.

(k) *PLAN BUDGET AND ANNUAL PLAN LINK DOCUMENT*

26. For the preparation of a link documents of Plan Budget and Annual Plan (in order to ensure that allocations made in the Annual Plan are fully reflected in the Budget, it is requested. that information in the *proforma* at Annexure H-1 and H-2 in respect of the State Plan and at Annexure H-3 and H-4 in respect of the Centrally Sponsored Schemes may be supplied by the 15th December, 1987.

26.1. The Schemes under each Plan Head/Sub Head should be compiled in the same serial order as given in the Annual Plan and it should be ensured that totals under the Plan Sub-Heads given in the Annual Plan tally with the totals of provisions under various schemes in the Plan Budget relating to respective Plan Sub-Heads.

(l) *PERFORMANCE BUDGET*

27. Each year, selected Departments of Government/State Government Undertaking are requested to supply material to the Department of Finance for the printing of Performance Budget. It appears that some of the Department of Government/State Government Undertaking have an impression that that the Performance Budget should indicate the activities for the complete financial year and the necessary material is to be sent to the Department of Finance after the completion of the financial year. It is



clarified that the Performance Budget for the year 1988-89 may indicate :—

- (i) Actual performance for the complete financial year 1986-87;
- (ii) Estimated performance for the year 1987-88 based on actual performance for the nine months from April, 1987 to December, 1987 and estimates for the months from January 1988 to March, 1988; and
- (iii) Targets of performance for the year 1988-89 based on the Budget Estimates (Plan and (non plan) 1988-89

Draft Performance Budget document may be forwarded according to the Department of Finance in the concerned Finance Expenditure Branch, by the 10 January, 1988.

28. As intimated in paragraph 2 of the letter No. 3408-B & C-73/25723, dated 23rd October, 1973 the figures included in the Budget Estimates as well as the Statement of Excesses and Surrenders should be rounded to the nearest thousand. It has been observed that some Departments do not follow the procedure laid down with the result that changes have to be carried out in the Department of Finance resulting in avoidable additional work. It is requested that the figures included in the Schedule of Net Expenditure, the Budget Estimates and the Statement of Excesses and surrenders should be rounded off to the nearest thousand.

29. It has been observed in the past that after presentation of the State Budget, cases are received from time to time from the Administrative Departments to allow expenditure for the Centrally-sponsored Schemes. It then becomes necessary to seek funds through Supplementary Demands for Grants. In order to avoid delay in the implementation of the Centrally Sponsored Schemes, the Department should furnish the estimates of expenditure for the Centrally Sponsored Schemes along with the Budget Estimates 1988-89 on the basis of likely approval of the scheme by the Central Government. The expenditure on the Centrally Sponsored scheme and the funds to be received from the Central Government for the implementation of the Schemes should be provided in the Budget Estimates 1988-89. However, the expenditure on such schemes should be incurred only on the receipt of the funds from the Central Government and with the prior approval of the Department of Finance.

29.1. Proposals for the clearance of plan Schemes/Centrally sponsored Schemes may be sent to the Department of Finance through the Administrative Department along with check list (Annexure J & K) to be prepared in triplicate.

30. Information regarding posts and scales of pay in the *pro-forma* at Annexure 1 in respect of permanent and temporary posts may be forwarded to the Department of Finance by the 31st December, 1987.

31. The information required as per these instructions be supplied to the Department of Finance in duplicate.

No 2(1)/87-1FB 1/5461 Dated 4 May, 1987



(In Duplicate)

## ANNEXURE "C"

(Referred to in Paragraph 11)

FORM B. M. 3

Abstract Statement referred to in paragraphs 3.6 and 5.9 of the Budget Manual

Major Head :

Details	Amount
	Rs.
(a) Salaries	.. ..
Wages	.. ..
Medical Reimbursement	.. ..
(b) Travel Expenses	.. ..
Office Expenses	.. ..
Rent, Rates and Taxes	.. ..
Advertising, Sales and Publicity Expenses	.. ..
Payment for Professional and Special Services	.. ..
Motor Vehicles	.. ..
Maintenance	.. ..
Liveries	.. ..
Material and Supplies	.. ..
Decretal	.. ..

Note.—(a) Give details as to number and rates of pay.

(To be sent to the Department of Finance by the 10th October to the 25th October).



## ANNEXURE "D"

*(Referred to in paragraph 16)*

**Schedule of date for the submission of returns to the Department of Finance in connection with the Preparation of Budget for the year 1988-89.**

## I—ORDINARY BUDGET

- (a) Receipt Estimates—
- (i) Other than Land Revenue, Irrigation and Civil Works by .. 3rd October, 1987
  - (ii) Land Revenue by .. 23rd October, 1987
  - (iii) Irrigation by .. 7th November, 1987
  - (iv) Civil Works by .. 21st November, 1987
  - (v) Final Receipt Estimates in respect of Stamps and Registration Fees, State Excise, Sales Tax, Taxes on Passengers and Goods, Taxes and Duties on Electricity, Entertainment Tax, Interest and Irrigation Receipt by .. 23rd January, 1988
- (b) Expenditure Estimates Ordinary Budget by .. From 10th October 1987 to 25th October 1987

(Be sent direct to the Department of Finance by the Heads of Departments)

- (c) Continuance of posts by .. 31st December, 1987
- (d) Posts and Scales of pay .. 31st December, 1987

## II—SCHEDULE OF NEW EXPENDITURE

## A—Non-Plan

- (a) Technically Schemes—
- (i) Proposals to be sent to the Department of Finance by .. 1st August, 1988
  - (ii) Proposal to be returned by the Department of Finance after Examination for conveying Administrative Approval/Financial Sanction by .. 30th August, 1988



- (iii) Statement of Major Works for inclusion in the list of Major and Minor works to be submitted by the Administrative Department to the Chief Engineer, P. W. D./Public Health by .. 16th August, 1987
- (iv) Schedule and Memoranda to be submitted by the Head of Department to the Administrative Departments by .. 10th September, 1987
- v) Schedule and Memoranda to be submitted by the Administrative Department to the Department of Finance by .. 3rd October, 1987
- (b) Proposal regarding conversion of Technically New Schemes to ORDINARY BUDGET .. 1st August, 1987
- B—New Schemes—**
- (i) Proposals to be sent to the Department of Finance by .. 3rd October, 1987
- (ii) Proposals to be returned by the Department of Finance after examination for conveying Administrative Approval/Financial Sanction by . 16th October, 1987
- (iii) Schedule and Memoranda to be submitted by the Head of Department to the Administrative Department by .. 31st October, 1987
- (iv) Schedule and Memoranda to be submitted by the Administrative Department to the Department of Finance by .. 7th November, 1987
- C—Plan**
- (a) Technically New Schemes—
- (i) Proposals to be submitted to the Department of Finance by .. 5th August, 1987



- (ii) Proposals to be forwarded by the Department of Finance after examination for conveying Administrative Approval/Financial Sanction by .. 23rd August, 1987
- (b) New Schemes—
- (i) Proposals to be submitted to the Department of Finance by .. 3rd October, 1987
- Proposals to be returned by the Department of Finance to the Administrative Department after examination for conveying Approval/Financial Sanction by .. 15th October, 1987
- (c) Schedules and Memoranda in respect of Plan Schemes both Technically New and New Schemes to be supplied by the Head of Department on the basis of discussion with the State Planning Department, to the Department of Finance (in Duplicate) a copy being supplied simultaneously to the Planning Department by .. 7th November, 1987
- Discussion with Planning Commission to be arranged by the Planning Department by .. 1st week of December, 1987
- Revised Schedule and Memoranda where necessary on the basis of the discussion with the Planning Commission to be supplied by the Department of Finance within one week from the discussion with the Planning Commission .. 15th December, 1987
- (d) Plan Budget and Annual Plan Link Document by .. 15th December 1987

(Be sent to Department of Finance through Administrative Department)

#### D—Performance Budget

- Proposals to reach the Department of Finance by .. 10th January, 1988



### III—STATEMENT OF EXCESSES AND SURRENDERS

Statement of Excesses and Surrenders  
to be supplied by the Head of Department  
to the Department of Finance  
by ..

1st November, 1987

(To be sent to the Department of Finance direct by Head of Department)

### IV—LIST OF NON-PLAN NEW SCHEMES NOT ACCEPTED BY THE DEPARTMENT OF FINANCE

Six copies of the list of Non-Plan  
New Schemes not accepted by the  
Department of Finance to be supplied  
to the Department of Finance in order  
to priority by ..

1st December, 1987

(To be sent to the Department of Finance through Administrative Department)

*Note* :—Along with the Schedules and Memoranda both the Non-Plan and Plan Schemes  
Statement showing the Revenue (accruing from the schemes) may also be supplied  
in duplicate in the following forms :

Serial No.	Major head	Name of the Scheme	Income from the Scheme	Public Contri- bution	Central Assistance		
					Grant	Loan	Total

To be sent to the Department of Finance through Administrative Department.



## ANNEXURE "E"

*(Referred to in paragraph 18.1)***Proposal for the transfer of Technically New Schemes to the Ordinary Budget**

Sr. No.	Name of the Scheme/Project	No. and date of approval of the Department of Finance	Date of commencement of Implementation	Original Objectives	Extent of achievement of objective	Need/Justification for continuance on an indefinite basis
1	2	3	4	5	6	7

(To be sent to the Department of Finance by the 1st August, 1987)



ANNEXURE 'F'

(Referred to in Paragraph 21)

DEMAND NO.

(Nomenclature of Demand)

Rs.

1. Original Grant—

Voted ..

Charged ..

Total ..

2. Amount of Supplementary Grant 19

(First Instalment)

Voted ..

Charged ..

Total ..

3. Amount of Supplementary Grant 19

(Second Instalment)

Voted ..

Charged ..

Total ..

Sector—

Sub-Sector—

Major Head

(in rupees in thousands)

Minor Head, Sub-Head, Standard Object of Expenditure and details of Demand	Amount of Demand Sub-divided into			
	Non-recurring		Recurring	
	Non-Plan	plan	Non-Plan	Plan
	Rs.	Rs.	Rs.	Rs.

1. Total amount asked for in the Supplementary Estimates, 198 —198 (First Second Instalment)
2. Amount, if any, reimbursable by the Government of India.
3. Amount, if any, being surrendered in any other Head/Grant etc. to reduce the net financial burden in respect of (i) above ?
4. Net Financial burden of the Supplementary Demand.
5. Information to be supplied in respect of court cases —
  - (i) When was the notice under Section 80 C.P.C. received ?
  - (ii) Whether opinion of the L. R. was obtained on the receipt of the notice ?
  - (iii) If so, advice tendered by him if reference was not made to L. R. the reasons thereof.
  - (iv) When was the decree awarded by the Court ?
  - (v) Date on which payment was made.
  - (vi) Why was the Budget provision not made.



(In Duplicate)

## ANNEXURE G-1

(Referred to in Paragraph 25.1)

## DEMAND NO. 6

## EDUCATION

## Centrally-sponsored Schemes (Plan)

(rupees in thousands)

Major Head	Accounts 1986-87	Budget Estimates 1987-88	Revised Estimates 1987-88	Budget Estimates 1988-89
1	2	3	4	5
2202—General Education				
State Share				
Central Share				
Total				
2205—Art and Culture				
State Share				
Central Share				
Total				
Grand Total for the Demand				
State Share				
Central Share				
Total				

(To be sent to the Department of Finance by the 15th December, 1987, through Administrative Department)

## ANNEXURE G-2

(Referred to in paragraph 25.1)

## SECTOR—B—SOCIAL AND COMMUNITY SERVICES

Major Head :—2202—General Education

## CENTRALLY-SPONSORED SCHEMES (PLAN)

Head of Department :—Director of Public Instructions, Punjab

(rupees in thousand)

Minor Head	Accounts 1986-87	Budget Estimates 1987-88	Revised Estimates 1987-88	Budget Estimates 1988-
1	2	3	4	5
01—Elementary Education				
101—Inspection	..			
(c)—Government Primary Schools	..			
105—Teachers Training	..			
800—Other Expenditure	..			
Total 01—Elementary Education	..			
02—Secondary Education	..			
001—Direction and Administration	..			
101—Inspection	..			
105—Teachers Training	..			
106—Text Books	..			
107—Scholarships	..			
109—Government Secondary Schools	..			
800—Other Expenditure	..			
Total 02—Secondary Education	..			



(rupees in thousands)

Minor Head	Accounts 1986-87	Budget Estimates 1987-88	Revised Estimates 1987-88	Budget Estimates 1988-89
1	2	3	4	5
04—Adult Education	..			
05—Language Development	..			
102—Promotion of Modern Indian Languages and Literature	..			
200—Other Adult Education	..			
02—University and Higher Education				
102—Assistance to Universities for Non-Technical Edu- cation	..			
103—Government Colleges	..			
104—Assistance to Non- Government Colleges	..			
107—Scholarships	..			
800—Other Expenditure	..			
Total 05—Universities and other Higher Edu- cation	..			
80—General				
001—Direction and Adminis- tration	..			
Total 80—General	..			
Grand Total 2202— Education	..			

State's share out of total above.

(To be sent to the Department of Finance by the 15th December, 1987 through Administrative Department).

