

It appears that some of the Department of Government/State Government Undertakings have an impression 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 1990-91 may indicate:--

- (i) Actual performance for the complete financial year 1988-89;
- (ii) Estimated performance for the year 1989-90 based on actual performance for the nine months from April, 1989 to December, 1989 and Estimates for three months from January, 1990 to March, 1990; and
- (iii) Targets of performance for the year 1990-91 based on the Budget Estimates (Plan and Non-Plan), 1990-91.

Draft Performance Budget document may be forwarded accordingly to the Department of Finance, in the concerned Finance Expenditure Branch, by the 10th January, 1990.

28. As intimated in paragraph 2 of the letter No. 3408-B&C-73/723, dated the 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 to request that the figures included in the Schedule of New Expenditure, the Budget Estimates and the Statement of Excesses and Surrenders should be rounded off to the nearest thousand.

29. Information regarding posts and scales of pay in the *FCMA* at Annexure 'L' in respect of permanent and temporary staff may be forwarded to the Department of Finance by the 10th December, 1989.

30. The information required, as per these instructions applied to the Department of Finance in duplicate.

No. 1/5/89-FBI/4827 Dated 5th May, 1989.

(in Duplicate)

ANNEXURE "A"

(Referred to in paragraph 9.1)

DEMAND NO.

MAJOR HEAD

Statement showing broad details of important items of Expenditure relating to Grant-in-aid and Contributions

(Rupees in thousands)

Minor Heads/ Sub-Heads	Organisation receiving Assistance	Broad outlines of Assistance	Budget Estimates, 1989-90	Revised Estimates, 1989-90	Budget Estimates, 1990-91
1	2	3	4	5	6
			Rs	Rs	Rs
		
		
		

(To be sent to the Department of Finance during the period from the 10th October to the 25th October)

ANNEXURE "B"

(Referred to in Paragraph 10)

FORM B.M. 10

(Nominal Roll Referred to in Paragraphs 3.6(a) and 5.6 of the Budget Manual)

Statement of details of provision proposed for pay of Officers/
Establishment for the year 1990-91.

Department :

Office :

1	2	Sanctioned pay of the post			3
Name and Designation	Reference to page of estimate form	(a)	(b)	(c)	Actual pay of the Government Employee due on the 1st April next year
		Minimum	Maximum		
4		5		6	7
Amount to provision for the year at the rate of column 3(c)	Increment falling due within the year			Total provision for the year	Remarks
	(a)	(b)	(c)	i.e. total of columns 4 & 5(c)	
	Date of Increment	Rate of Increment	Amount of Increment for the year		

Notes.—

- (1) 'Voted' and 'Charged' items should be separately shown.
- (2) In the case of temporary establishment, authority under which they are entertained should be quoted.
- (3) Number and amount of provision should agree with the entries in the Estimate Form.

Dated

of 198

(To be sent to the Department of Finance during the period from the 10th October to the 25th October)

ANNEXURE 'C'

(Referred to in Paragraph 11)

FORM B.M. 3

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

Major Head:--

Details	Amount
(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
10th October to the 25th October)

(In Duplicate)

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 1990-91.

I-ORDINARY BUDGET**(a) Receipt Estimates :--**

- (i) Other than Land Revenue, Irrigation and Civil Works by .. 3rd October, 1989
- (ii) Land Revenue by .. 23rd October, 1989
- (iii) Irrigation By .. 7th November, 1989
- (iv) Civil Works by .. 21st November, 1989
- (v) Final Receipt Estimates in respect of Stamps and Registration Fees, State Excise, Sales Tax, Taxes on passengers and Goods, Taxes and Duties and Electricity Entertainment Tax, Interest and Irrigation Receipt by .. 15th January, 1990

- (b) Expenditure Estimates Ordinary Budget by .. From 10th October, 1989 to 25th October, 1989

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

- (c) Continuance of posts by .. 31st December, 1989
- (d) Posts and Scales of Pay .. 31st December, 1989

II--SCHEDULE OF NEW EXPENDITURE**A--Non-Plan**

- (a) Technically New Schemes--
 - (i) Proposals to be sent to the Department of Finance by .. 1st August, 1989

- (ii) Proposals to be returned by .. 31st August, 1989
the Department of Finance
after examination for convey-
ing Administrative Approval/
Financial Sanction by
- (iii) Statement of Major Works for .. 16th August, 1989
inclusion in the list of Major
and Minor Works to be sub-
mitted by the Administrative
Department to the Chief
Engineer, P.W.D., Public
Health by
- (iv) Schedule and Memoranda to .. 10th September, 1989
be submitted by the Head of
Department to the Adminis-
trative Department by
- (v) Schedule and Memoranda to .. 3rd October, 1989
be submitted by the Adminis-
trative Department to the
Department of Finance by
- (b) Proposals regarding conver- .. 1st August, 1989
sion of Technically/New
Schemes to Ordinary Budget

B-New Schemes--

- (i) Proposals to be sent to the .. 3rd October, 1989
Department of Finance by
- (ii) Proposals to be returned by .. 16th October, 1989
the Department of Finance
after examination of conveying
administrative Approval/
Financial Sanction by
- (iii) Schedule and Memoranda to .. 31st October, 1989
be submitted by the Head of
Department to the Adminis-
trative Department by
- (iv) Schedule and Memoranda to .. 7th November, 1989
be submitted by the Adminis-
trative Department to
Department of Finance by

C-Plan

(a) Technically New Schemes--

- (i) Proposals to be submitted to .. 5th August, 1989
the Department of Finance by
- (ii) Proposals to be forwarded by .. 23rd August, 1989
the Department of Finance
after examination for convey-
ing Administrative Approval/
Financial Sanction by

(b) New Schemes--

- (i) Proposals to be submitted to .. 3rd October, 1989
the Department of Finance by
- (ii) Proposals to be returned by .. 15th October, 1989
the Department of Finance to
the Administrative Department
after examination for convey-
ing Approval/Financial Sanction
by

- (c) Schedule and Memoranda in .. 7th November, 1989
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

Discussion with Planning .. 1st week of December, 1989

Commission to be arranged by
the Planning Department by

Revised Schedule and Memo- .. 15th December, 1989
randa 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

(d) Plan budget and Annual Plan .. 15th December, 1989
Link document by

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

D-Performance Budget :

Proposals to reach the .. 10th January, 1990
Department of Finance by

III--STATEMENT OF EXCESSES AND SURRENDERS :

Statement of Excesses and .. 1st November, 1989
Surrenders to be supplied
by the Head of Department
to the Department of Finance
by

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

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

Six copies of the list of .. 1st December, 1989
Non-Plan New Schemes not
accepted by the Department
of Finance to be supplied to
the Department of Finance in
order to priority by

(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 Contribution	Central Grant	Assistant Loan	Total
------------	------------	--------------------	------------------------	---------------------	---------------	----------------	-------

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

(In Duplicate)

ANNEXURE "E"**(Referred to in paragraph 18.1)**

Proposal for the transfer of Technically New Schemes
to the Ordinary Budget

Serial 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, 1989)

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 Demand for Grants (Instalment).
2. Amount, if any, paid or payable in advance, or reimbursable by the Government of India and the actual/anticipated date of payment/reimbursement.
3. No. and date of the sanction issued by the Government of India.
4. Amount, if any, being surrendered in any other Head or Grant to reduce the net financial burden in respect of (1) above.
5. Net financial burden of the Supplementary Demand.
6. Certificate that the funds advanced from the Punjab Contingency Fund have been utilised.
7. Information to be supplied in respect of proposal for charged provisions relating to judgments, decree or Award of a Court or Arbitral Tribunal--
 - (i) When was the notice under Section 80 Civil Procedure Code received ?
 - (ii) Whether the advice of the Department of Legal and Legislative Affairs/the Directorate of Prosecution and Litigation was obtained on receipt of the notice ?
 - (iii) If so, the details of the advice, if not, the reasons therefor.
 - (iv) Date of judgement, decree or award of the Court or Arbitral Tribunal (a copy of the judgement, decree or award may be added).
 - (v) Date on which the payment was made or by which it is to be made.
 - (vi) Why was the provisions not made in the Budget ?

(In Duplicate)

ANNEXURE G-I
(Referred to in Paragraph 25.1)

DEMAND NO. 5

Education

Centrally Sponsored Schemes (Plan)

(In rupees in thousands)

Major Head	Accounts, 1988-89	Budget Estimates, 1989-90	Revised Estimates, 1989-90	Budget Estimates, 1990-91
1	2	3	4	5
2202--General Education				
State Share				
Central Share	..			
Total	..			
2205--Art and Culture				
Share				
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, 1989 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 Instruction, Punjab

(In rupees in thousands)

Major Head	Accounts, 1988-89	Budget Estimates, 1989-90	Revised Estimates, 1989-90	Budget Estimates, 1990-91
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			

(In rupees in thousands)

Major Head	Accounts, 1988-89	Budget Estimates, 1989-90	Revised Estimates, 1989-90	Budget Estimates, 1990-91
1	2	3	4	5
109--Government Secondary Schools ..				
800--Other Expenditure ..				
Total 02--Secondary Education ..				
04--Adult Education ..				
05--Language Development ..				
102--Promotion of Modern India ..				
Languages and Literature				
200--Other Adult Education ..				
Total				
02--University and Higher Education ..				
102--Assistance to Universities for Non-Technical Education ..				
103--Government Colleges ..				
104--Assistance to Non-Government Colleges ..				
107--Scholarships ..				

(In rupees in thousands)

Minor Heads	Accounts, 1988-89	Budget Estimates, 1989-90	Revised Estimates, 1989-90	Budget Estimates, 1990-91
1	2	3	4	5
800--Other Expenditure ..				
Total 05--Universities and other Higher Education ..				
80--General ..				
001--Direction and Administration ..				
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, 1989 through Administrative Department)

(In Duplicate)

ANNEXURE G-3

(Referred to in paragraph 25.1)

Detailed Account No. 2202--General Education--01--Elementary
Education--800--Other Expenditure--Government Primary School

Code No. of Scheme	Sub- head	Standard object of Expendi- ture	Accounts, Budget 1988-89	Budget Estimates, 1989-90	Revised Estimates, 1989-90	Budget Estimates, 1989-90
1	2	3	4	5	6	7
<hr/>						
<hr/>						

Total : _____

State Plan Share

Central Share

(To be sent to the Department of Finance by the 15th December
1989 through Administrative Department)

(In Duplicate)

ANNEXURE H-I

(Referred to in paragraph 26)

PLAN EXPENDITURE STATE PLAN 1990-91

(Including State's Share of Centrally Sponsored Schemes)

PLAN OUTLAY

(In rupees in thousands)

Serial No.	Sub-Head of Development	Revenue	Capital	Loan	Total	Demand No.	Major Head	Provision
1	2	3	4	5	6	7	8	9

Notes: — Information under Cols. 3 to 6 should be as approved by the Department of Planning and provision under Col. 9 should be as booked in the Budget Documents.

(To be sent to the Department of Finance by the 15th December, 1989 through A.D.)

ANNEXURE H-3

(Referred to in paragraph 26)

PLAN EXPENDITURE CENTRALLY SPONSORED SCHEMES, 1990-91

(Excluding State's Share)

PLAN OUTLAY

(Rupees in thousands)

Serial No.	Sub-Heads of Development	Revenue	Capital	Loan	Total	Demand No.	Major Head	Provision
1	2	3	4	5	6	7	8	9

Note.—Information under Cols. 3 to 6 should be as approved by the Department of Planning and provision under Col. 9 should be as booked in the Budget Documents.

(To be sent to the Department of Finance by the 15th December, 1989, through A.D.)

(In Duplicate)

ANNEXURE H-4**(Referred to in paragraph 26)**

DETAILS OF PLAN EXPENDITURE CENTRALLY SPONSORED SCHEMES

(Excluding State's Share as booked in Budget Documents 1990-91)

(In rupees in thousands)

Serial No.	Code of the Scheme	Details of the Scheme	Demand No.	Major Head	Amount of Expenditure
1	2	3	4	5	6

(To be sent to the Department of Finance by the 15th December, 1989, through A.D.)

ANNEXURE I

(Referred to in paragraph 25.3)

GOVERNMENT OF PUNJAB

DEPARTMENT OF _____

Budget Estimates 1990-91

Number and Title of Demand _____

ABSTRACT

(in rupees in thousands)

Serial No.	Major Head	Non- Plan	Plan				Grand Total		
			Centrally sponsored shared			Total Plan		(4)+(5)+ (6)+(7)	(Plan + non-plan) (3) + (8)
			100% State funded with no Central share	State share	Cent- ral share	100% Cent- ral funded			
1	2	3	4	5	6	7	8	9	

ANNEXURE 'J'
(Referred to in Paragraph 25.5)
GOVERNMENT OF PUNJAB
DEPARTMENT OF _____

(Proposal for the clearance of Plan Schemes to be implemented during 1990-91 to be prepared in triplicate by the Head of Department).

1. Title of the Scheme
2. Objective of the Scheme
3. Demand No./Head of Account
4. Expenditure pattern/Budget provision

(Rupees in lakhs)

	Actuals, 1988-89	Budget Estimates, 1989-90	Revised Estimates, 1989-90	Budget Estimates, 1990-91
1	2	3	4	5
Central Share				
State Share				
Total ..				

5. Whether the scheme is a New Scheme/Continuing Scheme ?
6. If continuing, is it proposed to effect any change in the norms, contents and objectives of the scheme ? If so, details may be given.
7. Details of the Expenditure
8. Is it proposed to create any post ? If so, designation, scale of pay, Number of posts and full justification may be given.

Signature:

Name:

Designation:

Date:

(To be authenticated by the Head of Department or by an officer authorised by him for the purpose).

ANNEXURE 'K'
(Referred to in Paragraph 25.5)

GOVERNMENT OF PUNJAB

DEPARTMENT OF _____

(Proposal for the clearance of Centrally Sponsored Schemes to be implemented during 1990-91).

(To be prepared in triplicate by the Head of Department)

1. Title of the Scheme
2. Objectives of the Scheme
3. Expenditure pattern/Budget provision

(Rupees in lakhs)

	Actuals, 1988-89	Budget Estimates, 1989-90	Revised Estimates, 1989-90	Budget Estimates, 1990-91
1	2	3	4	5
Central Share ..				
State Share ..				
Total ..				

4. Number and date of sanction of the Government of India relating to the year--

(a) 1989-90

(b) 1990-91

(Copies of the sanctions should be attached)

5. Amount, if any due from the Government of India under this Scheme relating to the years 1989-90 and earlier with year-wise break-up. What is the present position of the case and by what amounts be realised ?
6. Is the Central Share to be received in advance or by way of reimbursement ? If the former has been received ?

Particulars of provisions made in the Budget 1989-90 (Grant/Head of Account-Major/Sub-Major/Minor/Sub/Detailed Head).

Does the implementation of the Scheme during 1989-90 create any recurring liabilities ? If so, details may be given. To what extent will they be borne by the Government of India.

Does the proposal involve creation of any posts ? If so, particulars (Designation, number, scale of pay, Special pay etc.) may be given, enclosing a note containing detailed justification. It should specifically be indicated as to why the work cannot be entrusted to the existing personnel, by suitable redeployment as necessary.

Any other information/documents relevant to the clearance of the scheme may be given/added.

Signature :

Name :

Designation :

Date :

be authenticated by the Head of the Department or by an officer authorised by him for the purpose).

ANNEXURE L

(In duplicate)

POSTS AND SCALES OF PAY

(Referred to in Paragraph 29)

MAJOR HEAD

Number of Posts

Serial No.	Designation of posts	Scale of Pay	1989-90			1990-91		
			Perma- nent	Tempo- rary	Total	Perma- nent	Tempo- rary	Total
1	2	3	4	5	6	7	8	9
Grand Total ..								

(To be sent to the Department of Finance by the 31st December, 1989)

1.36 Rush of expenditure in the month of March.

A reference is invited to Punjab Government, Department of Finance, circular letters issued,--vide (1) No. 2(B&C)-3-81/7134, dated the 14th August, 1981; (2) 31060-TA(AP-Misc-452)83/21993, dated 5th December, 1983; (3) 10255-TA(AP-Misc.-452)85/14264, dated the 22nd August, 1985 (Paragraph 4) and (4). 6/3/83-4FBI/6039, dated the 23rd June, 1988; on the subject cited above and to reiterate that paragraph 1.34 of the Punjab Budget Manual (Extract enclosed) provides, inter-alia, that the expenditure on the contingencies should be phased out over the year and should be limited in the month of March, so as not to exceed 1/12th of the total Budget provision for the purpose and that no order/sanction for Grant-in-aid, loan etc. should be issued after the 15th March, in a financial year. It is also enjoined on the supervisory and inspecting officers that in the course of their visits or inspections of their subordinate offices, they must make a point of checking the details of the contingent expenditure and satisfying themselves that these instructions have not been infringed, that no expenditure has been incurred on avoidable items and in respect of items which are necessary, no lavishness has been indulged in. This rule also provides that suitable disciplinary action should be taken against the official(s) at fault for not observing these provisions. The rush of expenditure at the fag end of the year, apart from seriously upsetting the ways and means position of the State during the period is against the canons of financial propriety as enunciated in Rule 2.10 of Punjab Financial Rules, Volume I.

2. The Accountant General, Punjab (copy enclosed) has sent a list of the Departments which have incurred bulk of the expenditure in the month of March, 1989,--vide No. T.M.II./9-4/ROE/89-70/764, dated the 22nd June, 1989 which is irregular and in violation of the Government instructions mentioned in paragraph above. Therefore, in order to avoid recurrence of such instances and to ensure regular flow of expenditure during the year, precautionary measures already suggested in the instructions issued by the Department of Finance which are reproduced here below should be strictly followed :--

- (i) Order for the purchase of furniture and other cash articles should, in no case be placed after the 20th February and no order/sanction for Grand-in-aid, loans etc. should be issued after the 15th March;
- (ii) Expenditure on contingencies should be staggered over the year and should be limited in the month of March

so as not to exceed 1/12th of the total provision made in the Budget;

- (iii) All sanctions must reach the Accountant General, Punjab by the 15th March, at the latest. Beyond that in special circumstances, where sanctions payments must be issued/made before the 31st March, the departments should not do so except with the concurrence of the Finance Department. Communications for obtaining such sanctions should reach this department well in time so that the Accountant General, Punjab, should receive the final sanctions by the 15th March, and the rush is avoided.

3. If for any special reason, it is considered necessary to relax this procedure and sanctions to payments have to be issued after the 15th March, prior consent of the Department of Finance should, invariably, be obtained after giving full justification of the special circumstances in each case. This fact should also be mentioned in the orders/sanctions to be issued in this behalf. In all such cases where sanctions/orders which have not been issued by the 15th March and require proper consent of the Department of Finance for entertainment by the Accountant General, should be sent to the Department of Finance well in time so that these could be sent to the Accountant General, Punjab by the 26th March, at the latest as required under the instructions issued in this behalf.

6/3/83-4FBI/7146 Dated 1st August, 1989.

PUNJAB BUDGET MANUAL

EXPENDITURE on contingencies has to be incurred with attempts are sometimes made, in the closing weeks of the year, to use up the full provision for contingencies. Purchases which are either unnecessary or of doubtful utility. Instructions have been issued from time to time, to the effect that no purchases whatsoever of furniture and office equipment should be placed after the 15th January, and that no contingent-in-aid loan, etc., should be issued after the end of the financial year. The expenditure on contingencies should be controlled throughout the year and should be controlled by the 15th March, so as not to exceed 1/12th of the total provision for the purpose. The Supervisory and Inspecting Officers in the course of their visits or inspections should always take a point of checking the expenditure and satisfying themselves that no provision has been infringed that no expenditure should be incurred on items and that in respect of items

case comes to notice in which Government's instructions have not been observed the question of taking suitable disciplinary action against the officials at fault should be examined in accordance with prescribed procedure.

Copy of letter No. TM II/9-4/ROE/89-90/764, dated the 22nd June, 1989 from the Accounts Officer (TM II) Office of the Accountant General, Punjab, Chandigarh to the Address of the Secretary, Finance Department, Government of Punjab, Chandigarh.

Subject.--Regarding "Rush of Expenditure" towards the close of the Financial year 1988-89.

There has been an unusual rush of expenditure during the month of March, 1989 under the heads of accounts detailed in the "Annexure". It appears that the bulk of expenditure has been incurred in the month of March only to exhaust the budget allotment. Thus the department did not maintain a regular flow of expenditure during the whole financial year. Reasons for heavy rush of expenditure in the month of March, 1989 may please be investigated and necessary instructions to avoid recurrence of lapses, if any, may be intimated to these departments under intimation to this office.

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ANNEXURE

Showing the particulars of the heads of accounts wherein there has been Rush of Expenditure during 3/89 as compared to the total Expenditure upto 3/89 during 1988-89

Sr. No.	Head of Account	Total Expenditure upto 3/89	Expenditure during 3/89
1.	2235--Social Security and Welfare	29,33,56,085	3,77,63,644
2.	4235--Capital Outlay on Social Security & Welfare	62,02,872	39,96,496
3.	2210--Medical and Public Health	1,05,72,35,197	18,70,64,827
4.	2211--Family Welfare	13,64,24,901	3,05,56,722
5.	2415--Agricultural Research and Education	18,62,55,082	2,14,45,396
6.	2202--General Education	3,71,31,54,462	48,87,42,211
7.	2203--Technical Education	4,33,29,392	79,02,464
8.	2204--Sports and Youth Services	10,27,07,511	1,99,37,869
9.	2205--Art and Culture	1,91,60,648	30,54,247
10.	2220--Information and Publicity	4,03,13,480	59,29,613
11.	2230--Labour and Employment	16,20,99,855	2,55,01,547
12.	2236--Nutrition	2,63,47,550	39,89,366
13.	2245--Relief on Account of Natural Calamities	1,82,93,83,242	52,02,00,943
14.	2251--Secretariate Social Services	1,93,69,690	37,63,545
15.	2252--Other Social Services	21,53,755	2,84,043
16.	4250--Capital Outlay on other Social Services (Only for N.P. Exp.)	25,27,694	7,02,720
17.	5425--Capital Outlay on other Scientific Services	1,37,35,000	72,12,000
18.	2217--Urban Development	73,96,19,834	30,56,51,198
19.	4217--Capital Outlay on Urban Development	2,84,35,410	1,14,64,127

Sr. No.	Head of Account	Total Expenditure upto 3/89	Expenditure during 3/89
20.	2225--Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes	21,83,28,251	6,94,41,721
21.	4425--Capital Outlay on Co-operation	23,09,55,798	10,26,36,585
22.	5452--Capital Outlay on Tourism	74,00,000	57,00,000
23.	4885--Capital Outlay on Other Industries & Minerals	12,09,15,174	11,45,73,000
24.	4851--Capital Outlay on Village & Small Industries	5,24,93,044	2,72,92,277
25.	4859--Capital Outlay on Telecommunication & Electronic Industries	80,00,000	30,00,000
26.	4701--Capital Outlay on Major and Medium Irrigation	1,96,52,08,940	41,88,57,873
27.	4702--Capital Outlay on Minor Irrigation	2,44,69,838	49,08,411
28.	2701--Major and Medium Irrigation	39,47,93,149	3,71,67,424
29.	2702--Minor Irrigation	40,50,63,735	33,08,83,452
30.	2810--Non-conventional Sources of Energy	62,01,640	26,28,097
31.	4711--Capital Outlay on Flood Control	13,63,98,139	1,24,03,167
32.	3451--Secretariat Economic Services	7,74,92,196	1,41,96,212
33.	2851--Village and Small Industries	12,94,39,192	3,47,53,116
34.	2404--Dairy Development	1,26,21,144	31,25,722
35.	2401--Crop Husbandry	24,95,23,734	6,91,17,758
36.	2403--Animal Husbandry	21,48,14,670	4,48,14,327
37.	2045--Other Taxes and Duties on Commodities & Services	41,72,405	9,43,327
38.	2047--Other Fiscal Services	1,34,53,112	59,87,201
39.	2049--Interest payments	1,44,87,94,645	36,88,33,847
40.	2056--Jails	9,88,96,362	1,21,17,305
41.	2070--Other Administrative Services	25,62,58,129	3,33,15,173

Sr. No.	Head of Account	Total Expenditure upto 3/89	Expenditure during 3/89
		Rs	Rs
42.	2075--Miscellaneous General Services	3,66,43,704	88,37,603
43.	2253--Non-Ferrous Mining & Metallurgical Industries	29,65,609 (Only for N.P. Exp.)	5,70,650
44	2406--Forestry & Wild Life	11,08,12,245 (Only for Plan Exp.)	1,64,46,714 (For Plan Exp. on
45	3435--Econology and Environment	13,25,000 (Only for Plan Exp.)	12,00,000 (Only for Plan Ex
46	2402--Soil & Water Conservation	4,74,35,656 (Only for Plan Exp.)	1,91,41,184 (Only for Plan Ex
47	2405--Fisheries	1,45,14,367	18,18,441
48	2425--Co-operation	11,71,52,165	1,98,24,861
49	2505--Rural Employment	17,74,93,950 (Only for Plan Exp.)	7,16,34,055 (Only for Plan Exp
50	3452--Tourism	15,82,620	3,97,698
51	3604--Compensation and Assignments	19,08,23,365	3,64,72,482
52.	2011--State Legislatures	1,16,34,615	16,31,132
53.	2012--Governor	1,09,44,651	14,86,811
54	2013--Council of Ministers	69,60,202	32,60,281
55	4059--Capital Outlay on Public Works	7,01,11,623	2,41,52,458
56.	2053--District Administration	12,34,61,771	1,16,45,733
57	5054--Treasury and Accounts Administration	4,88,05,192	42,61,429
58.	2052--Secretariat General Services	10,24,66,124	1,78,57,061
59	2058--Stationery and Printing	7,12,61,435	2,68,94,478
60	2040- Sales Tax	6,98,48,470	1,04,40,406
61	2055--Police	1,14,49,02,180	16,14,13,805
62.	2057--Supplies and Disposals	31,41,005	3,75,326

Sr. No.	Head of Account	Total Expenditure upto 3/89	Expenditure dur 3/89
		Rs	Rs
63.	2051--Public Service Commission	45,00,488	6,89,204
64	2041--Taxes on Vehicles	78,25,558	9,01,705
65	2039--State Excise	2,37,26,716	31,40,569
66	2014--Administration of Justice	12,05,14,794	2,54,79,720
67	2029--Land Revenue	11,51,12,282	1,03,02,725

(Sd.) . . .

Accounts Officer (TM II)

CHAPTER

AUDIT DEPARTMENT

FUNCTION OF AUDIT

4.50 Reconciliation of departmental figures of expenditure with the office of the Accountant General (Accounts and Entitlement), Punjab for the year 1989-90.

Your attention is invited to the Circular No. 5/28/87-4FBI/8607, dated the 22nd September, 1989 and a D.O. from the Chief Secretary to the Government of Punjab, bearing No. 5/28/89-FBI/11172, dated 28th December, 1989 requesting you to complete the pending reconciliation work immediately and to state that the Accountant General (Accounts and Entitlement) Punjab has again pointed out,--vide his D.O. No. TMII/1-60/Recon/89-90/2405, dated the 2nd March, 1990 that the reconciliation work in respect of various heads of accounts has not been completed so far. He has further requested the State Government to impress upon the departmental officers to attend to and complete the reconciliation work regularly every month.

2. The primary responsibility for arranging reconciliation of expenditure figures with the office of the Accountant General rests with Head of Department as per para 12.19 of Budget Manual. The Heads of Departments and the Accountant General have been made jointly responsible for reconciling differences and correcting misclassifications. Further, any misclassification is to be communicated to the Head of Department by the Accountant General and the former will pass them on through the Controlling Officer to the Disbursing Officer with the necessary orders for correction.

3. Para 12.20 of the Budget Manual emphasise the importance of reconciliation. The reconciliation of departmental figures with the figures booked in the office of the Accountant General has two objectives viz. :--

- (i) to ensure that the departmental accounts are sufficiently accurate to secure efficient departmental financial control; and
- (ii) to ensure the accuracy of the accounts maintained in the Accounts Office from which the final published accounts are compiled.

4. Despite the provisions of Punjab Budget Manual and instructions issued from time to time, the Accountant General, Punjab still has pointed out that the reconciliation of departmental figures

of expenditure is not being done regularly by the Departments. He has further pointed out that the reconciliation work continues to be in arrears. It is, therefore, very necessary that the reconciliation of departmental figures with those booked in the office of the Accountant General is carried out periodically on a regular basis, so that necessary rectification of misclassification, if any, is carried out well in time.

5. You are, therefore, requested to follow the above instructions and get the outstanding reconciliation of expenditure figures done immediately. A statement received now from the Accountant General, Punjab indicating the Department(s) which have not yet reconciled departmental figures with the figures of Accountant General, Punjab for the year 1989-90 is appended (Appendix).

6. The reconciliation work may be got completed, at the earliest, under intimation to the Administrative Department concerned and the Accountant General, Punjab to whom the copies of this letter are being endorsed as also the Department of Finance

(No. 5/28/87-4FBI/2788, dated 29th March, 1990)

Copy of the D.O. Letter No. TM.II/1-60/Recon/89-90/2405, dated 29th March, 1990 from Shri Rokhum Rozika, Accountant General (A&E) Punjab, Chandigarh to the address of Shri R.N. Gupta, Secretary to Government, Punjab, Finance Department.

Kindly refer to your office endorsement No. 5/28/89-F.B. I/39 dated 11th/12th January, 1990 regarding reconciliation of departmental figures of expenditure by various departmental authorities with those of my office for the year 1989-90.

2. The position of reconciliation of expenditure figures up to the month of December, 1989, due to be completed by the 15th February 1990 has been got reviewed and it has been found that the work of reconciliation has not been speeded up by the departmental authorities even after issuance of instructions by your office referred to above. Out of 133 heads of accounts, the work of reconciliation has been completed only in respect of 27 heads of accounts. It is in arrears for one to eight months in respect of 41 heads of accounts. In respect of 12 heads of accounts, which are being operated by more than one Drawing and Disbursing Officers, the reconciliation work has been taken up by one of the other Drawing and Disbursing Officer but has not been completed upto-date by all the Drawing and Disbursing Officers.

of accounts with 'Nil' expenditure) it has not been taken up all.

3. I shall be grateful if you kindly again instruct the concerned departments to take effective steps and to make sincere efforts to arrest the accumulation of arrears on this account as the closing of the financial year 1989-90 is approaching near.

A statement showing the position of reconciliation as 15th February, 1990 is enclosed.

STATEMENT

Showing the Position of Reconciliation as on 15th February, 1990 for the figures of 1989-90

Sr. No.	Head of A/c	Name of Head of A/c	Month upto which reconciliation has been done
1	2011	State Legislature	11/89
2	2012	Governor	11/89
3	2013	(i) Principal Secretary to Council of Ministers	11/89
		(ii) Dev. Commissioner & Secretary to Govt. Pb.	11/89
		(iii) State Transport Commissioner	12/89
4	2053	District Administration	
		(i) Financial Commissioner, Revenue	11/89
		(ii) Home Secretary to Govt. Punjab	Not done at all
5	2054	Treasury & Accounts	
		(i) D.D.Os. of Treasury Establishment (Under Minor Head '097')	12/89
		(ii) Local Fund (Under Minor Head 098)	12/89
6	2059	Public Works	10/89
7	4059	G.O. on Public Works	11/89
8	2039	Collection of other taxes on Property and Capital/Transactions	Nil Expenditure
9	2016	Elections	4/89

Sr. No.	Head of A/c.	Name of Head of A/c	Month upto which reconciliation has been done
10	2039	State Excise	12/89
11	2040	Sales Tax	12/89
12	2041	Taxes on Vehicles	Not done at all
13	2051	Public Service Commission	9/89
14	2052	Secretariat General Services	7/89
15	2055	Police	11/89
16	2057	Supplies & Disposals	9/89
17	2058	Printing & Stationery	6/89
18	4058	C.O. on Printing & Stationery	Nil Expenditure
19	2014	Administration of Justice	
		(i) High Court	Not done at all
		(ii) Advocate General	8/89
		(iii) Legal Rememberancer	7/89
		(iv) Director of Prosecution	7/89
		(v) Administration General & Official Trustee	
20	2039	<u>Land Revenue</u>	
		(i) Director of Land Records	10/89
		(ii) F.C. Office	Not done at all
21	2030	<u>Stamps & Registration</u>	
		(i) F.C. Office	6/89
		(ii) I.G. of Registration, Punjab	11/89
22	2031	Collection of Estate Duty Taxes on Wealth and Gift Taxes	Nil Expenditure
23	2020	Collection of Taxes on Income & Expenditure	Ditto
24	2045	Other Taxes and Duties on Commodities & Services (Chief Electrical Inspector)	12/89
25	2047	Other Fiscal Services Director Small Savings	Not done at all

Sr. No.	Head of A/c	Name of Head of A/c	Month upto which reconciliation has been done
26	2048	Appropriation for reduction in avoidance of debt.	Nil Expenditure
27	2049	Interest payments	Not done at all
28	2056	Jails	6/89
29	2070	Other Administrative Services	
		(i) Land Acquisition Collector	Not done at all
		(ii) Hospitality Department	7/89
		(iii) Vigilance Bureau	12/89
		(iv) Director, Vigilance	9/89
		(v) Financial Commissioner	Not done at all
		(vi) Home Guards	9/89
		(vii) State Lotteries	7/89
30	2075	Misc. General Services	
		(i) Punjab State Lotteries	7/89
31		(ii) President, Sikh Gurdwaras Tribunals	Not done at all
		(iii) Commissioners Gurdwaras Elections	Ditto
32	4075	C.O. on Misc. General Services	Nil Expenditure
33	4070	C.O. on other Administrative Services	
34	2402	Soil & Water Conservation	10/89
35	2406	Forestry & Wild Life	7/89
36	2408	Food Storage & Warehousing	Nil Expenditure
37	2501	Special Programme for rural Development	Ditto
38	2853	Non-ferrous Mining & Metallurgical Industries	Not done at all
39	3435	Ecology & Environment	Nil Expenditure
40	3454	Census Surveys & Statistics	6/89
41	3475	Other General Economic Services	9/89

Sr. No.	Head of A/c	Name of Head of A/c	Month upto which reconciliation has been done
42	4402	C.O. on Soil & Water Conservation	Nil Expenditure
43	4408	C.O. on Food Storage & Warehousing	9/89
44	4406	C.O. on Forestry & Wild Life	Nil Expenditure
45	4853	C.O. on non-Ferrous Mining Metallurgical Industries	Ditto
46	5475	C.O. on Other General Economic Services	Ditto
47	2405	Fisheries	Not done at all
48	2425	Co-operation	6/89
49	2505	Rural Employment	7/89
50	2515	Other Rural Development Programme	11/89
51	2575	Other Special Area Programme	11/89
52	3053	Civil Aviation	Not done at all
53	3054	Roads and Bridges	Nil Expenditure
54	3055	Road Transport	12/89
55	3275	Other Communication Services	Nil Expenditure
56	3075	Other Transport Services	Ditto
57	3452	Tourism	Not done at all
58	3604	Compensation & Assignment Bodies & Panchayat Raj Institutions	Ditto
59	4425	C.O. on Fisheries	Nil Expenditure
60	4425	C.O. Cooperation	5/89
61	4515	C.O. on other Rural Development Programme	Nil Expenditure
62	4575	C.O. on Other Special Areas Programme	Ditto
63	5053	C.O. on Civil Aviation	Ditto
64	5054	C.O. on Roads & Bridges	Ditto
65	5055	C.O. on Road Transport	7/89
66	5075	C.O. on other Transport Services	Nil Expenditure

Sr. No.	Head of A/c	Name of Head of A/c	Month upto which reconciliation has been done
67	5275	C.O. on Other Communication Services	Nil Expenditure
68	2701	Major & Medium Irrigation	12/89
69	2702	Minor Irrigation	12/89
70	2711	Flood Control	12/89
71	2801	Power	12/89
72	2810	Non-Conventional Sources of Energy	12/89
73	2851	Village & Small Industries	12/89
74	2852	Industries	12/89
75	2875	Other Industries	12/89
76	2885	Other outlay on Industries & Minerals	12/89
77	3451	Secretariat Economic Services	12/89
78	4701	C.O. on Irrigation	12/89
79	4711	C.O. on Flood Control Project	12/89
80	4702	C.O. on Minor Irrigation	12/89
81	4857	C.O. on Village and Small Industries	12/89
82	4801	C.O. on Power Project	12/89
83	4859	C.O. on Telecommunication & Electronic Industries	12/89
84	4875	C.O. on Other Industries	12/89
85	4885	C.O. on Industries & Minerals	12/89
86	2401	Crop Husbandry	9/89
87	2403	Animal Husbandry	8/89
88	2404	Dairy Development	9/89
89	2416	Agricultural Financial Institutions	Nil Expenditure
90	2435	Other Agricultural Programme	9/89
91	2415	Agricultural Research & Education	6/89
92	2506	Land Reforms	9/89
93	4401	C.O. on Crop Husbandry	7/89

Sr. No.	Head of A/c	Name of Head of A/c	Month upto which re- liation has been done
94	4403	C.O. on Animal Husbandry	Nil Expenditure
95	4404	C.O. on Dairy Development	Ditto
96	4415	C.O. on Agricultural Research and Education	Ditto
97	4435	C.O. on Agricultural Programme	Ditto
98	4416	Investment in Agricultural Financial Institutions	Ditto
99	2202	General Education	
		(i) Director, Public Instructions(P)	Not done at all
		(ii) Director, Public Instructions(S)	Ditto
		(iii) Director, Public Instruction(C)	6/89
		(iv) Director of languages	Not done at all
100	2203	Technical Education	9/89
101	2204	Sports and Youth Welfare	
		(i) Director, Public Instruction(s)	Not done at all
		(ii) Director, Public Instruction(s)	Ditto
		(iii) Director, Youth Services	5/89
		(iv) Director, Sports	Not done at all
102	4202	C.O. on Education, Sports and Culture	11/89
103	2205	Art and Culture	11/89
104	2215	Water Supply and Sanitation	Not done at all
105	2216	Housing	Ditto
106	2220	Information and Publicity	Ditto
107	2230	Labour and Employment	10/89
108	2236	Nutrition	10/89
109	2245	Relief on Natural Calamities	5/89
110	2251	Secretariat Social Services	12/89
111	2252	Other Social Services	9/89
112	3425	Other Scientific Research	9/89
113	4215	C.O. on Water Supply & Sanitation	Not done at all

Sr. No.	Head of A/c	Name of Head of A/c	Month upto which reconciliation has been done
114.	4216	C.O. on Housing	Not done at all
115.	4220	C.O. on Information and Publicity	Do
116.	4236	C.O. on Nutrition	10/89
117.	4252	C.O. on Other Social Services	9/89
118.	5425	C.O. on Scientific Research	9/89
119.	2217	Urban Development	
		1. Chief Town Planner	5/89
		2. Director of Urban Estate	Not done at all.
		3. Local Government	Do
		4. Municipal Election	6/89
120.	2225	Welfare of Scheduled Castes, Schedules Tribes & Backward Classes	
		(i) Director Welfare of SC/ST/BC	5/89
		(ii) Industrial Training	Not done at all.
		(iii) D.P.I. (Schools)	Do
		(iv) D.P.I. (College)	Do
121.	2235	Social Security & Welfare	
		(i) Director Social Welfare	10/89
		(ii) Director Sainik Welfare	Not done at all
		(iii) Director Prosecution & Litigation	Do
		(iv) Director Health Services	Do
		(v) Vidhan Sabha	8/89
122.	3456	Civil Supplies	8/89
123.	4217	C.O. on Urban Development	Nil Expenditure
124.	4225	C.O. on Scheduled Castes, Scheduled Tribes & Other Backward Classes	Do
125.	4235	C.O. on Social Security and Welfare	Do
126.	2210	Medical & Public Health	Not done at all
127.	2211	Family Welfare	Do

Sr. No.	Head of A/c	Name of Head of A/c	Month upto which reconciliation has been done
128.	4210	C.O. on Medical & Public Health	Nil Expenditure
129.	4211	C.O. on Family Welfare	Do
130.	5452	C.O. on Tourism	Do
131.	2802	Petroleum	Do
132.	4810	C.O. on Non-Conventional Sources of Energy	12/89
133.	4860	C.O. on Consumer Industries	12/89

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Accounts Officer (T.M. II).