

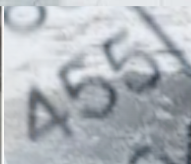
BOARD OF REVENUE GILGIT-BALTISTAN



Annex-I

Current Revenue Expenditure

VOLUME-III



BUDGET 2019-2020

BUDGET ORDER

**GOVERNMENT OF GILGIT-BALTISTAN
FINANCE DEPARTMENT**



BUDGET 2019-2020

**GOVERNMENT OF GILGIT-BALTISTAN
FINANCE DEPARTMENT**

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Government of Gilgit-Baltistan
Gilgit-Baltistan Secretariat
Finance Department

*No. Budget-2(15)/2019-2020
Gilgit, dated the 25th July, 2019*

The Senior Member/Principal Accounting Officer,
Gilgit-Baltistan Board of Revenue,
Government of Gilgit-Baltistan,
Gilgit.

Subject: **COMMUNICATION OF BUDGET GRANT (CURRENT) FOR THE YEAR 2019-2020 UNDER THE HEAD OF ACCOUNT "GC21033 (033) - GB BOARD OF REVENUE (VOTED)".**

I am directed to state that the Gross amount of **Rs.Nil (Charged Expenditure)** and **Rs.9,464,000/- (Voted Expenditure)** has been authorized for expenditure during the financial year 2019-2020 from the Provincial Consolidated Fund under Demand No.033 relating to the Head of Account "**GC21033 (033)-GB Board of Revenue (Voted)**" subject to fulfillment of all the codal formalities.

2. The details of budgetary allocations are also enclosed herewith (**Annexure-I**) which may kindly be communicated to Accountant General, Gilgit-Baltistan from where money is to be drawn.

3. The amount of **Rs.Nil (Charged Expenditure)** and **Rs.2,081,200/- (Voted Expenditure)** for the quarter i.e. July-to-September, 2019, as per details shown in **Annexure-II**, in respect of your Department is accordingly released for expenditure during the 1st quarter of financial year 2019-2020.

4. The Principal Accounting Officers shall ensure compliance of Rule-11, 12 and 13 of G.F.R prior to make expenditures or while making expenditure against sanctioned budget to ensure financial discipline. The Rules are re-produced below:

A. Control of Expenditure

GFR-11 Each head of a Department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

GFR-12 A Controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from and

appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee, if necessary, complete responsibility for Departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

B. Internal Check against Irregularities, Waste and Fraud

GFR-13 In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling officer must satisfy himself not only that adequate provisions exist within the Departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied. For this purpose each Head of the Department will get the accounts of his office and those of the subordinate disbursing officers, if any, inspected at least once in every financial year by a Senior Officer not connected with the account matters to see whether:

- a. Rules on handling and custody of each are properly understood and applied.
- b. Effective system of internal check exists for securing regularity and propriety in the various transactions including receipt and issue of stores etc, if any, and
- c. Satisfactory arrangement exists for systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.

The results of these inspections should be incorporated in the form of an inspection report copy of which should be endorsed to Audit. The head of the Department should, after his scrutiny of the report, communicate to Audit a copy of his remarks thereon and any orders issued in that connection.

5. Following policy decisions/guidelines shall also be adhered while making expenditure against the released funds:

- a) No fund can be diverted from one object element/item to another as defined under Gilgit-Baltistan System of Financial Control and Budgeting Rules, 2009 without prior approval of the Finance Department. It shall be personal responsibility of the Principal Accounting Officers and Drawing and Disbursing Officer to ensure that the expenditure from 01-07-2019 to 30-09-2019 does not exceed the released amount against a particular item under any head/sub head of account nor any liability be accumulated

unless specifically allowed by the Finance Department. **Drawing and Disbursing Officers shall also ensure before signing all bills that correct balances have been shown in the Appropriation Column.**

- b) As a general rule, no payment can be made to contractors/suppliers except for work actually done or supplies actually received. Without prejudice to generality of this rule in exceptional cases only, Finance Department GB is competent to permit advance payment to other Government Departments/Government controlled Organizations. Hence no advance shall be drawn on Abstract Bill/Pre-receipted Bills.
- c) **New Expenditure** will be released in due course, keeping in view the ways and means position.
- d) All **Lump sum Provisions and Block Allocations are restrained** which will be released on submission of a DDO-wise distribution plan by the respective Administrative Secretary/Principal Accounting Officer. Expenditure against the lump sum provisions, block allocations and maintenance head shall be made after release of funds, adherence of relevant rules and SOP approved their under must be ensured.
- e) Expenditure in relaxation of rules shall not be allowed in any case.
- f) Payment of Salary shall be the first charge followed by the Non-Salary components of Current Expenditure and PSDP/ADP.
- g) No scheme involving creation of posts shall be approved by any forum without prior concurrence of Finance Department GB and Federal Finance Division, Islamabad.
- h) Release shall be linked with the Ways and Means position both for Development and Non development budget. Therefore, all Departments, especially Planning & Development GB, are advised to send demands only available funds with Finance Department GB.
- i) Austerity and economy shall be the fundamental principles of the Government spending and Finance Department GB shall monitor it and take necessary action to avoid any deviation from these Financial Principles.
- j) **Principal Accounting Officer(s) shall be personally responsible for any excess expenditure over and above the amount authorized by the Finance Department GB before the Public Accounts Committee and Finance Department GB shall not regularize any excess/committed liabilities of the Administrative Department(s) or its Lower Formations in any circumstances whatsoever. Unauthorized and pervious expenditure shall be deducted from the salary of PAOs/DDOs concerned.**

- k) **The Administrative Secretaries and Principal Accounting Officers shall ensure that every financial claim booked by their sub-ordinate offices and DDOs is as per relevant rules and fulfills all codal formalities. In case, if any bill is submitted to Accountant General, Gilgit-Baltistan/District Accounts Officers, without fulfillment of required codal formalities, Principal Accounting Officers/ DDOs will be held responsible and such deviation shall be communicated to Services & GAD Department GB for initiation of disciplinary action.**
- l) **In the case of expenditure under Object Code “A03402-Rent of Office Building”, due diligence should be ensured.**
- m) Development and Non-development expenditure shall be reviewed quarterly.
- n) All Administrative Departments shall **reconcile departmental actual revenue receipts and expenditure** with Accountant General, Gilgit-Baltistan, **on monthly basis** and furnish Reconciliation Accounts Statements to Finance Department latest by **15th of following month** failing which releases of concerned Department(s) will be withheld. Deputy Secretary (Audit & Accounts) is responsible to get it and send to Deputy Secretary (Budget) and Deputy Secretary (Development) for analysis of these reconciled figures to make recommendations for next releases.
- o) All Administrative Departments must ensure payment of **all utility bills regularly** and send monthly statement/reports to Finance Department GB. Re-appropriation is not allowed from utility allocation to other head of account.
- p) **Highest priority may please be accorded to the payment/clearance of electricity bills to avert at source deduction.**
- q) No liability beyond budgetary authorization/released for a particular time span may be created.
- r) Liability of previous years may not be allowed to be cleared unless concurrence is given by Finance Department. However, last year's (2018-2019), claims of Reimbursement of Medical Charges, TA and Utility Bills (Gas, Water and Electricity) are exempted from this condition.
- s) **No appointment or transfer/postings may be made against the post reflected in the SNE (New) 2019-2020, until and unless formal communication for release of Budget Grant for such posts is issued by Finance Department.**
- t) **Foreign visits on Government expenses shall be discouraged.**

- u) **All luxury goods, especially purchase of luxury vehicles shall be banned.**
- v) Recoupment of posts, transfer of posts, etc. are strictly prohibited. Neither the Departments shall float nor Services & GAD Department GB shall forward such proposals to Finance Department GB as Finance Department GB shall not concur such proposals from FY-2019-2020.
- w) No Department including Boards and authorities are allowed to up-grade and create posts until such proposals are duly supported by Finance Department GB and formal concurrence of Finance Division, Islamabad is received.

Enclosure: **As above.**

(SABIR AYUB)
SECTION OFFICER (BUDGET)
☎ (05811 – 920425)

Copy to:

1. The Accountant General, Gilgit-Baltistan, Gilgit with the request to kindly ensure that Drawing and Disbursing Officers should not incur any excess expenditure over and above the amount of the operational grant (i.e. to the extent of funds released). It shall be the responsibility of the officers of Accountant General, Gilgit-Baltistan, District Accounts Offices and Treasury Offices to ensure completion of all codal formalities prescribed under Rules before clearing any bill for payment and issuance of cheques to avert any audit objection.
2. The Director General, Audit, Gilgit-Baltistan, Gilgit.
3. The Incharge, GBSAP, Finance Department GB, Gilgit. He is requested to kindly supervise the timely "ONLINE" operation of release of funds on SAP System.
4. The Section Officer (Revenue & Expdtr.)/Incharge, Emboss Cell, Finance Department GB, Gilgit.

GC21033 (033)
BOARD OF REVENUE GILGIT-BALTISTAN
SUMMARY OF SCALES FOR 2019-2020

Pay SCALE	Permanent POSTS	Fresh POSTS	Continued POSTS	Total POSTS	Basic PAY
19	1			1	639,000
20	1			1	747,000
TOTAL	2			2	1,386,000

GC21033 (033)
BOARD OF REVENUE GILGIT-BALTISTAN

SCHEME NO	SCHEME NAME	BUDGET ESTIMATES 2018-2019	REVISED ESTIMATES 2018-2019	BUDGET ESTIMATES 2019-2020
		Rs	Rs	Rs
GL1002	Senior Member Board of Revenue		1,628,000	9,464,000
TOTAL			1,628,000	9,464,000

GC21033 (033)
BOARD OF REVENUE GILGIT-BALTISTAN

011205 TAX MANAGEMENT (CUSTOMS. I TAX. EXCISE)

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2018-2019	2019-2020	2018-2019	2018-2019	2019-2020
			Rs	Rs	Rs
01	GENERAL PUBLIC SERVICE				
011	EXECUTIVE & LEGISLATIVE ORGANS, FINANCAL				
0112	FINANCIAL AND FISCAL AFFAIRS				
011205	TAX MANAGEMENT (CUSTOMS. I TAX. EXCISE)				
GL1002	Senior Member Board of Revenue				
A01	TOTAL EMPLOYEES RELATED EXPENSES.			<u>524,000</u>	<u>3,768,000</u>
A011	TOTAL PAY	2		<u>251,000</u>	<u>1,566,000</u>
A011-1	TOTAL PAY OF OFFICERS	2		<u>251,000</u>	<u>1,566,000</u>
A01101	Total Basic Pay	2		<u>251,000</u>	<u>1,386,000</u>
S191	Senior Member (BPS-20)	1			747,000
M040	Members (BPS-19)	1			639,000
A01103	Special pay				180,000
A012	TOTAL ALLOWANCES			<u>273,000</u>	<u>2,202,000</u>
A012-1	TOTAL REGULAR ALLOWANCES			<u>273,000</u>	<u>2,202,000</u>
A01201	Senior post Allowance				14,000
A01202	House rent Allowance			27,000	314,000
A01203	Conveyance allowance				108,000
A0120L	Hard Area Allowance @ 50% of Running Basic Pay for			53,000	445,000
A0120N	Special Allowance@20% of B.Pay for Secretariat Emp				110,000
A01217	Medical allowance			10,000	36,000
A01224	Entertainment allowance			2,000	12,000
A01228	Orderly allowance				152,000
A0122M	Ad-hoc Relief Allowance-2016			19,000	59,000
A0122Y	Ad-hoc Relief Allowance 2017			25,000	70,000
A01239	Special allowance				110,000
A0123E	Executive Allowance				491,000
A0123G	Ad-hoc Relief Allowance-2018			25,000	70,000
A01250	Incentive Allowance			112,000	211,000
A03	TOTAL OPERATING EXPENSES			<u>754,000</u>	<u>3,681,000</u>
A032	TOTAL COMMUNICATIONS				<u>970,000</u>
A03201	Postage and telegraph				20,000

GC21033 (033)
BOARD OF REVENUE GILGIT-BALTISTAN

011205 TAX MANAGEMENT (CUSTOMS. I TAX. EXCISE)

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2018-2019	2019-2020	2018-2019	2018-2019	2019-2020
			Rs	Rs	Rs
01 GENERAL PUBLIC SERVICE					
011 EXECUTIVE & LEGISLATIVE ORGANS, FINANCAL					
0112 FINANCIAL AND FISCAL AFFAIRS					
011205 TAX MANAGEMENT (CUSTOMS. I TAX. EXCISE)					
GL1002 Senior Member Board of Revenue					
A03202 Telephone and trunk call					<u>950,000</u>
001 Telephone and Trunk Calls					950,000
A033 TOTAL UTILITIES					<u>106,000</u>
A03303 Electricity					<u>50,000</u>
001 Electricity					50,000
A03304 Hot and cold weather charges					<u>56,000</u>
003 Gilgit-Baltistan Weather Charges					56,000
A038 TOTAL TRAVEL & TRANSPORTATION				<u>504,000</u>	<u>1,475,000</u>
A03805 Travelling allowance				<u>454,000</u>	<u>475,000</u>
001 Travelling Allowance				454,000	475,000
A03806 Transportation of Goods (Govt.)					<u>50,000</u>
001 Transportation of Goods					50,000
A03807 P.O.L Charges A.planes H.coptors S.Cars M/C(Govt.)				<u>50,000</u>	<u>950,000</u>
001 P.O.L Charges, Aeroplanes, Helicoptors, Staff Cars, MotorCycles				50,000	950,000
A039 TOTAL GENERAL				<u>250,000</u>	<u>1,130,000</u>
A03901 Stationery				<u>50,000</u>	<u>475,000</u>
001 Stationery				50,000	475,000
A03902 Printing and publication					150,000
A03905 Newspapers periodicals and books					<u>30,000</u>
001 Newspapers, Periodicals and Books					30,000
A03970 Others				<u>200,000</u>	<u>475,000</u>
001 Others				200,000	475,000
A06 TOTAL TRANSFERS					<u>300,000</u>
A063 TOTAL ENTERTAINMENT & GIFTS					<u>300,000</u>
A06301 Entertainments & Gifts					<u>300,000</u>
001 Entertainments & Gifts					300,000

GC21033 (033)
BOARD OF REVENUE GILGIT-BALTISTAN

011205 TAX MANAGEMENT (CUSTOMS. I TAX. EXCISE)

FUNCTIONAL CUM OBJECT CLASSIFICATION AND PARTICULARS OF THE SCHEME	NUMBER OF POSTS		BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2018-2019	2019-2020	2018-2019	2018-2019	2019-2020
			Rs	Rs	Rs
01 GENERAL PUBLIC SERVICE					
011 EXECUTIVE & LEGISLATIVE ORGANS, FINANCAL					
0112 FINANCIAL AND FISCAL AFFAIRS					
011205 TAX MANAGEMENT (CUSTOMS. I TAX. EXCISE)					
GL1002 Senior Member Board of Revenue					
A09 TOTAL PHYSICAL ASSETS				<u>350,000</u>	<u>950,000</u>
A096 TOTAL PURCHASE OF PLANT & MACHINERY					<u>475,000</u>
A09601 Purchase of Plant and Machinery					<u>475,000</u>
001 Purchase of Plant & Machinery					475,000
A097 TOTAL PURCHASE FURNITURE & FIXTURE				<u>350,000</u>	<u>475,000</u>
A09701 Purchase of Furniture and Fixture				350,000	475,000
A13 TOTAL REPAIRS AND MAINTENANCE					<u>765,000</u>
A130 TOTAL TRANSPORT					<u>665,000</u>
A13001 Transport					<u>665,000</u>
001 Transport					665,000
A131 TOTAL MACHINERY AND EQUIPMENT					<u>50,000</u>
A13101 Machinery and Equipment					<u>50,000</u>
001 Machinery and Equipment					50,000
A132 TOTAL FURNITURE AND FIXTURE					<u>50,000</u>
A13201 Furniture and Fixtures					<u>50,000</u>
001 Furniture and Fixture					50,000
Senior Member Board of Revenue				1,628,000	9,464,000