102. (5)

Whenever the Committee on Provincial Public Accounts does report either that an excess has been incurred on a programme or that it does disallow certain items of expenditure, a motion to resolve the Council into a Committee to consider a grant to make good such an excess or such items as have been disallowed may be caused to be included in the agenda by the Minister in Charge of the subject of Finance for consideration on a day to be fixed by that Minister. No such motion shall be entertained after 31st December of the year next but one after that to which the excess relates. Provided that the Provisions in this rule shall not apply to the excess submitted for approval of the Provincial Council, incurred prior to 31st December of that date that this manual of Rules of Procedure is ordered to be implemented. Provincial Council shall be entitled to approve such excess on the recommendation of the Provincial Public Accounts Committee.