

**SERVICES & GENERAL ADMINISTRATION DEPARTMENT**



**Annex-II**

# **Current Revenue Expenditure**

**Volume-III**



**RELEASE ORDER 1<sup>st</sup> QUARTER**

**GOVERNMENT OF GILGIT-BALTISTAN  
FINANCE DEPARTMENT**



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# BUDGET 2020-21

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(Release Order **1<sup>st</sup>** Quarter)

**GOVERNMENT OF GILGIT-BALTISTAN  
FINANCE DEPARTMENT**

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Government of Gilgit-Baltistan  
Gilgit-Baltistan Secretariat  
Finance Department  
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*No. Budget-2(03)/2020-2021  
Gilgit, dated the 17th July, 2020*

The Administrative Secretary/Principal Accounting Officer,  
Services, GAD and Cabinet Department,  
Government of Gilgit-Baltistan,  
Gilgit.

Subject: **COMMUNICATION OF BUDGET GRANT (CURRENT) FOR THE YEAR 2020-2021 UNDER THE HEAD OF ACCOUNT "GC21007 (007) – SERVICES & GAD DEPARTMENT (VOTED)".**

I am directed to convey approval of the Secretary Finance GB to the release of funds amounting to **Rs.37,771,000/- (Voted Expenditure)** in respect of your Department for expenditure during the 1<sup>st</sup> quarter of financial year 2020-2021 i.e. July-to-September, 2020 as per details shown in **Annexure-II**.

2. 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.

3. 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 01-07-2020 to 30-09-2020 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 **15<sup>th</sup> 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 (2019-2020), 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) 2020-2021, 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-2020-2021.
- 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.**

**(HUSSAIN ALI)**  
DEPUTY SECRETARY (BUDGET)  
 (05811 – 920506)

**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.



**GC21007 SERVICES & GENERAL ADMINISTRATION**

**MAJOR HEAD WISE SUMMARY OF RELEASES FOR 1ST QUARTER**

**OF FINANCIAL YEAR 2020-2021 (SALARY @ 25% & NON SALARY @ 20%)**

<b>Detail Object Classification</b>	<b>Budget Estimates 2020-2021</b>	<b>1st Quarter Releases</b>	<b>Balance Amount</b>
A01 EMPLOYEES RELATED EXPENSES.	102,600,000	25,650,000	76,950,000
A03 OPERATING EXPENSES	46,276,000	9,255,200	37,020,800
A06 TRANSFERS	5,795,000	1,159,000	4,636,000
A09 PHYSICAL ASSETS	800,000	160,000	640,000
A13 REPAIRS AND MAINTENANCE	7,734,000	1,546,800	6,187,200
<b>Total:-</b>	163,205,000	37,771,000	125,434,000

**GC21007 SERVICES & GENERAL ADMINISTRATION**  
**FUND CENTER WISE SUMMARY OF RELEASES FOR 1ST QUARTER**  
**OF FINANCIAL YEAR 2020-2021 (SALARY @ 25% & NON SALARY @ 20%)**

S.No	Detail Object Classification	Budget Estimates 2020-2021	1st Quarter Releases	Balance Amount
1	GL1501 Secretary Services & GAD Gilgit	92,700,000	21,631,700	71,068,300
2	GL1524 Deputy Secretary Services Gilgit	30,025,000	7,218,300	22,806,700
3	GL1800 Gilgit-Baltistan House Islamabad(ID1492)	38,137,000	8,452,400	29,684,600
4	GL1854 Chief Protocol Officer to Chief Secretary GB	2,343,000	468,600	1,874,400

**GC21007 SERVICES & GENERAL ADMINISTRATION**

**1ST QUARTER RELEASES OF FINANCIAL YEAR 2020-2021 (SALARY @ 25% & NON SALARY @ 20%)**

Detail Object Classification	Budget Estimates 2020-2021	1st Quarter Releases	Balance Amount
<b>GL1501 Secretary Services &amp; GAD Gilgit</b>	<b>92,700,000</b>	<b>21,631,700</b>	<b>71,068,300</b>
<b>A01 EMPLOYEES RELATED EXPENSES.</b>	<b>61,834,000</b>	<b>15,458,500</b>	<b>46,375,500</b>
A011-X to A012-X (Pay & Allowances of Officers & Staff)	13,399,000	3,349,750	10,049,250
<b>A03 OPERATING EXPENSES</b>	<b>21,485,000</b>	<b>4,297,000</b>	<b>17,188,000</b>
A03201 POSTAGE AND TELEGRAPH	50,000	10,000	40,000
A03202 TELEPHONE AND TRUNK CALL	1,710,000	342,000	1,368,000
A03303 ELECTRICITY	618,000	123,600	494,400
A03304 HOT AND COLD WEATHER CHARGES	1,173,000	234,600	938,400
A03403 RENT FOR RESIDENTIAL BUILDING	3,843,000	768,600	3,074,400
A03603 REGISTRATION	1,000	200	800
A03805 TRAVELLING ALLOWANCE	4,770,000	954,000	3,816,000
A03806 TRANSPORTATION OF GOODS (GOVT.)	150,000	30,000	120,000
A03807 P.O.L CHARGES A.PLANES H.COPTORS S.CAR	5,130,000	1,026,000	4,104,000
A03808 CONVEYANCE CHARGES ( GOVT.)	30,000	6,000	24,000
A03901 STATIONERY	808,000	161,600	646,400
A03902 PRINTING AND PUBLICATION	200,000	40,000	160,000
A03905 NEWSPAPERS PERIODICALS AND BOOKS	200,000	40,000	160,000
A03906 UNIFORMS AND PROTECTIVE CLOTHING	100,000	20,000	80,000
A03918 EXHIBITIONS FAIRS AND OTHER NATIONAL C	301,000	60,200	240,800
A03940 UNFORESEEN EXPENDITURE	1,000	200	800
A03970 OTHERS	2,400,000	480,000	1,920,000
<b>A06 TRANSFERS</b>	<b>4,730,000</b>	<b>946,000</b>	<b>3,784,000</b>
A06103 CASH AWARDS	950,000	190,000	760,000
A06301 ENTERTAINMENTS & GIFTS	3,780,000	756,000	3,024,000
<b>A09 PHYSICAL ASSETS</b>	<b>550,000</b>	<b>110,000</b>	<b>440,000</b>
A09601 PURCHASE OF PLANT AND MACHINERY	300,000	60,000	240,000
A09701 PURCHASE OF FURNITURE AND FIXTURE	250,000	50,000	200,000
<b>A13 REPAIRS AND MAINTENANCE</b>	<b>4,101,000</b>	<b>820,200</b>	<b>3,280,800</b>
A13001 TRANSPORT	3,600,000	720,000	2,880,000
A13101 MACHINERY AND EQUIPMENT	250,000	50,000	200,000
A13201 FURNITURE AND FIXTURES	250,000	50,000	200,000
A13370 OTHERS	1,000	200	800

**GC21007 SERVICES & GENERAL ADMINISTRATION**

**1ST QUARTER RELEASES OF FINANCIAL YEAR 2020-2021 (SALARY @ 25% & NON SALARY @ 20%)**

<b>Detail Object Classification</b>	<b>Budget Estimates 2020-2021</b>	<b>1st Quarter Releases</b>	<b>Balance Amount</b>
<b>GL1524 Deputy Secretary Services Gilgit</b>	<b>30,025,000</b>	<b>7,218,300</b>	<b>22,806,700</b>
<b>A01 EMPLOYEES RELATED EXPENSES.</b>	<b>24,266,000</b>	<b>6,066,500</b>	<b>18,199,500</b>
A011-X to A012-X (Pay & Allowances of Officers & Staff)	6,948,000	1,737,000	5,211,000
<b>A03 OPERATING EXPENSES</b>	<b>4,459,000</b>	<b>891,800</b>	<b>3,567,200</b>
A03201 POSTAGE AND TELEGRAPH	30,000	6,000	24,000
A03202 TELEPHONE AND TRUNK CALL	100,000	20,000	80,000
A03303 ELECTRICITY	80,000	16,000	64,000
A03304 HOT AND COLD WEATHER CHARGES	422,000	84,400	337,600
A03805 TRAVELLING ALLOWANCE	1,200,000	240,000	960,000
A03807 P.O.L CHARGES A.PLANES H.COPTORS S.CAR	1,200,000	240,000	960,000
A03808 CONVEYANCE CHARGES ( GOVT.)	1,000	200	800
A03901 STATIONERY	800,000	160,000	640,000
A03902 PRINTING AND PUBLICATION	100,000	20,000	80,000
A03905 NEWSPAPERS PERIODICALS AND BOOKS	50,000	10,000	40,000
A03906 UNIFORMS AND PROTECTIVE CLOTHING	25,000	5,000	20,000
A03918 EXHIBITIONS FAIRS AND OTHER NATIONAL C	50,000	10,000	40,000
A03936 FOREIGN/INLAND TRAINING COURSE FEE	1,000	200	800
A03970 OTHERS	400,000	80,000	320,000
<b>A06 TRANSFERS</b>	<b>100,000</b>	<b>20,000</b>	<b>80,000</b>
A06301 ENTERTAINMENTS & GIFTS	100,000	20,000	80,000
<b>A09 PHYSICAL ASSETS</b>	<b>100,000</b>	<b>20,000</b>	<b>80,000</b>
A09601 PURCHASE OF PLANT AND MACHINERY	50,000	10,000	40,000
A09701 PURCHASE OF FURNITURE AND FIXTURE	50,000	10,000	40,000
<b>A13 REPAIRS AND MAINTENANCE</b>	<b>1,100,000</b>	<b>220,000</b>	<b>880,000</b>
A13001 TRANSPORT	1,000,000	200,000	800,000
A13101 MACHINERY AND EQUIPMENT	50,000	10,000	40,000
A13201 FURNITURE AND FIXTURES	50,000	10,000	40,000

**GC21007 SERVICES & GENERAL ADMINISTRATION**

**1ST QUARTER RELEASES OF FINANCIAL YEAR 2020-2021 (SALARY @ 25% & NON SALARY @ 20%)**

Detail Object Classification	Budget Estimates 2020-2021	1st Quarter Releases	Balance Amount
<b>GL1800 Gilgit-Baltistan House Islamabad(ID1492)</b>	<b>38,137,000</b>	<b>8,452,400</b>	<b>29,684,600</b>
<b>A01 EMPLOYEES RELATED EXPENSES.</b>	<b>16,500,000</b>	<b>4,125,000</b>	<b>12,375,000</b>
A011-X to A012-X (Pay & Allowances of Officers & Staff)	1,442,000	360,500	1,081,500
<b>A03 OPERATING EXPENSES</b>	<b>18,987,000</b>	<b>3,797,400</b>	<b>15,189,600</b>
A03201 POSTAGE AND TELEGRAPH	15,000	3,000	12,000
A03202 TELEPHONE AND TRUNK CALL	570,000	114,000	456,000
A03301 GAS	3,500,000	700,000	2,800,000
A03303 ELECTRICITY	4,500,000	900,000	3,600,000
A03304 HOT AND COLD WEATHER CHARGES	550,000	110,000	440,000
A03402 RENT FOR OFFICE BUILDING	1,000	200	800
A03403 RENT FOR RESIDENTIAL BUILDING	2,830,000	566,000	2,264,000
A03603 REGISTRATION	1,000	200	800
A03805 TRAVELLING ALLOWANCE	1,000,000	200,000	800,000
A03806 TRANSPORTATION OF GOODS (GOVT.)	10,000	2,000	8,000
A03807 P.O.L CHARGES A.PLANES H.COPTORS S.CAR	3,000,000	600,000	2,400,000
A03808 CONVEYANCE CHARGES ( GOVT.)	10,000	2,000	8,000
A03901 STATIONERY	800,000	160,000	640,000
A03902 PRINTING AND PUBLICATION	300,000	60,000	240,000
A03905 NEWSPAPERS PERIODICALS AND BOOKS	100,000	20,000	80,000
A03906 UNIFORMS AND PROTECTIVE CLOTHING	100,000	20,000	80,000
A03970 OTHERS	1,700,000	340,000	1,360,000
<b>A06 TRANSFERS</b>	<b>300,000</b>	<b>60,000</b>	<b>240,000</b>
A06301 ENTERTAINMENTS & GIFTS	300,000	60,000	240,000
<b>A09 PHYSICAL ASSETS</b>	<b>150,000</b>	<b>30,000</b>	<b>120,000</b>
A09601 PURCHASE OF PLANT AND MACHINERY	50,000	10,000	40,000
A09701 PURCHASE OF FURNITURE AND FIXTURE	100,000	20,000	80,000
<b>A13 REPAIRS AND MAINTENANCE</b>	<b>2,200,000</b>	<b>440,000</b>	<b>1,760,000</b>
A13001 TRANSPORT	2,000,000	400,000	1,600,000
A13101 MACHINERY AND EQUIPMENT	100,000	20,000	80,000
A13201 FURNITURE AND FIXTURES	100,000	20,000	80,000

**GC21007 SERVICES & GENERAL ADMINISTRATION**

**1ST QUARTER RELEASES OF FINANCIAL YEAR 2020-2021 (SALARY @ 25% & NON SALARY @ 20%)**

<b>Detail Object Classification</b>	<b>Budget Estimates 2020-2021</b>	<b>1st Quarter Releases</b>	<b>Balance Amount</b>
<b>GL1854 Chief Protocol Officer to Chief Secretary GB</b>	<b>2,343,000</b>	<b>468,600</b>	<b>1,874,400</b>
<b>A03 OPERATING EXPENSES</b>	<b>1,345,000</b>	<b>269,000</b>	<b>1,076,000</b>
A03805 TRAVELLING ALLOWANCE	250,000	50,000	200,000
A03807 P.O.L CHARGES A.PLANES H.COPTORS S.CAR	570,000	114,000	456,000
A03901 STATIONERY	50,000	10,000	40,000
A03970 OTHERS	475,000	95,000	380,000
<b>A06 TRANSFERS</b>	<b>665,000</b>	<b>133,000</b>	<b>532,000</b>
A06301 ENTERTAINMENTS & GIFTS	665,000	133,000	532,000
<b>A13 REPAIRS AND MAINTENANCE</b>	<b>333,000</b>	<b>66,600</b>	<b>266,400</b>
A13001 TRANSPORT	333,000	66,600	266,400