

BOARD OF REVENUE GILGIT-BALTISTAN



Annex-I

Current Revenue Expenditure

Volume-III

BUDGET ORDER

BUDGET 2020-21



**GOVERNMENT OF GILGIT-BALTISTAN
FINANCE DEPARTMENT**



BUDGET 2020-21

**GOVERNMENT OF GILGIT-BALTISTAN
FINANCE DEPARTMENT**

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Government of Gilgit-Baltistan
Gilgit-Baltistan Secretariat
Finance Department

*No. Budget-2(05)/2020-2021
Gilgit, dated the 17th July, 2020*

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 2020-2021 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.17,652,000/- (Voted Expenditure)** has been authorized for expenditure during the financial year 2020-2021 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.4,078,200/- (Voted Expenditure)** for the quarter i.e. July-to-September, 2020, as per details shown in **Annexure-II**, in respect of your Department is accordingly released for expenditure during the 1st quarter of financial year 2020-2021.

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 01-07-2020 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 **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 (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.

GC21033 (033)
BOARD OF REVENUE GILGIT-BALTISTAN

SCHEME NO	SCHEME NAME	BUDGET ESTIMATES 2019-2020	REVISED ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021
		Rs	Rs	Rs
GL1002	Senior Member Board of Revenue	9,464,000	12,684,500	17,652,000
TOTAL		9,464,000	12,684,500	17,652,000

GC21033 (033)
BOARD OF REVENUE GILGIT-BALTISTAN
SUMMARY OF SCALES FOR 2020-2021

Pay SCALE	Permanent POSTS	Fresh POSTS	Continued POSTS	Total POSTS	Basic PAY
09	2			2	116,000
18	1			1	667,000
19	1			1	1,029,000
20	1			1	994,000
TOTAL	5			5	2,806,000

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
		2019-2020	2020-2021	2019-2020	2019-2020	2020-2021
				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>3,768,000</u>	<u>5,709,000</u>	<u>10,956,000</u>
A011	TOTAL PAY	2	5	<u>1,566,000</u>	<u>2,056,000</u>	<u>3,156,000</u>
A011-1	TOTAL PAY OF OFFICERS	2	3	<u>1,566,000</u>	<u>2,056,000</u>	<u>2,990,000</u>
A01101	Total Basic Pay	2	3	<u>1,386,000</u>	<u>1,898,000</u>	<u>2,690,000</u>
S191	Senior Member (BPS-20)	1	1	747,000		994,000
M040	Members (BPS-19)	1	1	639,000		1,029,000
S014	Secretary (BPS-18)		1			667,000
A01103	Special pay			180,000	146,000	281,000
A01105	Qualification Pay				12,000	19,000
A011-2	TOTAL PAY OF OTHER STAFF		2			<u>166,000</u>
A01151	Total Pay of Other Staff		2			<u>116,000</u>
A142	Assistant Record Keeper (BPS-09)		2			116,000
A01153	Special pay					50,000
A012	TOTAL ALLOWANCES			<u>2,202,000</u>	<u>3,653,000</u>	<u>7,800,000</u>
A012-1	TOTAL REGULAR ALLOWANCES			<u>2,202,000</u>	<u>3,653,000</u>	<u>7,800,000</u>
A01201	Senior post Allowance			14,000	11,000	
A01202	House rent Allowance			314,000	127,000	264,000
A01203	Conveyance allowance			108,000	30,000	61,000
A0120L	Hard Area Allowance @ 50% of Running Basic Pay for			445,000	445,000	215,000
A0120N	Special Allowance@20% of B.Pay for Secretariat Emp			110,000	64,000	97,000
A01216	Qualification allowance				4,000	
A01217	Medical allowance			36,000	75,000	114,000
A01224	Entertainment allowance			12,000	8,000	8,000
A01228	Orderly allowance			152,000	121,000	
A0122M	Ad-hoc Relief Allowance-2016			59,000	131,000	201,000

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
		2019-2020	2020-2021	2019-2020	2019-2020	2020-2021
				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					
A0122S	Utility Allowance				220,000	337,000
A0122Y	Ad-hoc Relief Allowance 2017	70,000			189,000	292,000
A01239	Special allowance	110,000			2,000	
A0123E	Executive Allowance	491,000			1,859,000	3,000,000
A0123G	Ad-hoc Relief Allowance-2018	70,000			189,000	292,000
A0123P	Ad-hoc Relief Allowance 2019				94,000	146,000
A01241	Utility allowance for electricity				9,000	
A01248	Judicial Allowance					2,773,000
A01250	Incentive Allowance	211,000			75,000	
A03	TOTAL OPERATING EXPENSES			<u>3,681,000</u>	<u>3,445,500</u>	<u>5,481,000</u>
A032	TOTAL COMMUNICATIONS			<u>970,000</u>	<u>116,000</u>	<u>970,000</u>
A03201	Postage and telegraph	20,000			10,500	20,000
A03202	Telephone and trunk call	<u>950,000</u>			<u>105,500</u>	<u>950,000</u>
001	Telephone and Trunk Calls	950,000			105,500	950,000
A033	TOTAL UTILITIES			<u>106,000</u>	<u>33,000</u>	<u>106,000</u>
A03303	Electricity	<u>50,000</u>			<u>5,000</u>	<u>50,000</u>
001	Electricity	50,000			5,000	50,000
A03304	Hot and cold weather charges	<u>56,000</u>			<u>28,000</u>	<u>56,000</u>
001	Hot and Cold Weather Charges				28,000	
003	Gilgit-Baltistan Weather Charges	56,000				56,000
A034	TOTAL OCCUPANCY COSTS				<u>750,000</u>	<u>1,800,000</u>
A03402	Rent for office building				<u>750,000</u>	<u>1,800,000</u>
001	Rent for Office Building				750,000	1,800,000
A038	TOTAL TRAVEL & TRANSPORTATION			<u>1,475,000</u>	<u>1,415,000</u>	<u>1,475,000</u>
A03805	Travelling allowance	<u>475,000</u>			<u>530,000</u>	<u>475,000</u>
001	Travelling Allowance	475,000			530,000	475,000
A03806	Transportation of Goods (Govt.)	<u>50,000</u>			<u>20,000</u>	<u>50,000</u>
001	Transportation of Goods	50,000			20,000	50,000

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
		2019-2020	2020-2021	2019-2020	2019-2020	2020-2021
				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					
A03807	P.O.L Charges A.planes			<u>950,000</u>	<u>865,000</u>	<u>950,000</u>
	H.coptors S.Cars M/C(Govt.)					
001	P.O.L Charges, Aeroplanes, Helicoptors, Staff Cars, MotorCycles			950,000	865,000	950,000
A039	TOTAL GENERAL			<u>1,130,000</u>	<u>1,131,500</u>	<u>1,130,000</u>
A03901	Stationery			<u>475,000</u>	<u>382,500</u>	<u>475,000</u>
001	Stationery			475,000	382,500	475,000
A03902	Printing and publication			150,000	105,000	150,000
A03905	Newspapers periodicals and books			<u>30,000</u>	<u>12,000</u>	<u>30,000</u>
001	Newspapers, Periodicals and Books			30,000	12,000	30,000
A03970	Others			<u>475,000</u>	<u>632,000</u>	<u>475,000</u>
001	Others			475,000	632,000	475,000
A06	TOTAL TRANSFERS			<u>300,000</u>	<u>120,000</u>	<u>300,000</u>
A063	TOTAL ENTERTAINMENT & GIFTS			<u>300,000</u>	<u>120,000</u>	<u>300,000</u>
A06301	Entertainments & Gifts			<u>300,000</u>	<u>120,000</u>	<u>300,000</u>
001	Entertainments & Gifts			300,000	120,000	300,000
A09	TOTAL PHYSICAL ASSETS			<u>950,000</u>	<u>1,838,000</u>	<u>200,000</u>
A096	TOTAL PURCHASE OF PLANT & MACHINERY			<u>475,000</u>	<u>508,500</u>	<u>100,000</u>
A09601	Purchase of Plant and Machinery			<u>475,000</u>	<u>508,500</u>	<u>100,000</u>
001	Purchase of Plant & Machinery			475,000	508,500	100,000
A097	TOTAL PURCHASE FURNITURE & FIXTURE			<u>475,000</u>	<u>1,329,500</u>	<u>100,000</u>
A09701	Purchase of Furniture and Fixture			475,000	1,329,500	100,000
A13	TOTAL REPAIRS AND MAINTENANCE			<u>765,000</u>	<u>1,572,000</u>	<u>715,000</u>
A130	TOTAL TRANSPORT			<u>665,000</u>	<u>1,532,000</u>	<u>665,000</u>

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
		2019-2020	2020-2021	2019-2020	2019-2020	2020-2021
				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					
A13001	Transport			<u>665,000</u>	<u>1,532,000</u>	<u>665,000</u>
001	Transport			665,000	1,532,000	665,000
A131	TOTAL MACHINERY AND EQUIPMENT			<u>50,000</u>	<u>20,000</u>	<u>25,000</u>
A13101	Machinery and Equipment			<u>50,000</u>	<u>20,000</u>	<u>25,000</u>
001	Machinery and Equipment			50,000	20,000	25,000
A132	TOTAL FURNITURE AND FIXTURE			<u>50,000</u>	<u>20,000</u>	<u>25,000</u>
A13201	Furniture and Fixtures			<u>50,000</u>	<u>20,000</u>	<u>25,000</u>
001	Furniture and Fixture			50,000	20,000	25,000
Senior Member Board of Revenue				9,464,000	12,684,500	17,652,000