

**GILGIT-BALTISTAN COUNCIL  
SECRETARIAT, BLOCK "R" PAK  
SECTT, F-5, ISLAMABAD**

Islamabad the, 12<sup>th</sup> July, 2010

**NOTIFICATION**

S.R.O (1)/2010 .—In exercise of the powers conferred by Article 33 of the Gilgit-Baltistan (Empowerment and Self-Governance) Order, 2009, and sub-clause (3) of Article 54, thereof, the Chairman of the Council is please to make the following rules, namely:-

**SYSTEM OF FINANCIAL CONTROL AND  
BUDGETING RULES, 2010**

**Short title and Commencement.-** (1) These rules shall be called the Gilgit-Baltistan Council System of Financial Control and Budgeting Rules, 2010.

(2) They shall come into force at once.

**2.** All allocations in the development and current budget for Gilgit-Baltistan Council shall be reflected in the regular Grants of Ministry of Kashmir Affairs and Gilgit-Baltistan as one line budget. The same shall be credited by the Ministry through the AGPR in the Gilgit-Baltistan Council Consolidated Fund.

**3.** The budget allocations shall be in line with the Chart of Accounts (CoA) as laid down by the Auditor General of Pakistan.

**4. Principal Accounting Officer:** The Secretary, KA&GB shall be the Principal Accounting Officer of the Gilgit-Baltistan Council and related departments/subordinate offices in respect of the expenditure incurred against the budget grant (s) of the Council. The term Secretary shall include the Principal Secretary and the Acting Secretary.

**5. Duties and responsibilities of Principal Accounting Officer:** In the duties and responsibilities of the Principal Accounting Officer, finance is an essential element in policy questions and the Principal Accounting Officer is to ensure that financial considerations are taken into account at all stages in framing and implementing decisions. The Principal Accounting Officer shall be assisted by a Finance and Accounts Officer (FAO) in the discharge of his duties in financial and budgetary matters. The delegation of greater financial powers to the Principal

Accounting Officer entails greater responsibilities also. The Principal Accounting Officer is responsible not only for the efficient and economical conduct of the Council funds, but also continues to be personally answerable before the Public Accounts Committee. The two main principles to be observed are economy: (getting full value for money) and regularity :( spending money for the purposes and in the manner prescribed by law & rules). The General Financial Rules (GFR) Vol.I emphasizes the following principles:

- (i) **Propriety:** The expenditure is incurred with due regard to high standards of financial propriety.
- (ii) **Purpose:** The funds allotted to Council and related departments/subordinate offices are spent for the purpose for which they are allocated.
- (iii) **Rules and regulations:** The funds are spent in accordance with relevant rules and regulations.
- (iv) **Limitation:** The actual expenditure does not exceed the budget allocation.
- (v) **Prudence:** The expenditure is not, *prima facie*, more than the occasion demands, and that every public servant exercises the same vigilance in respect of the expenditure incurred from public funds as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (vi) **Public advantage:** No authority exercises the powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage and that public moneys are not utilized for the benefit of a particular person or section of the community unless the amount of expenditure involved is insignificant, or the claim for the amount can be enforced in a court of law, or the expenditure is in pursuance of a recognized policy or custom.
- (vii) **Allowances not to be a source of profit:** The amount of allowances, such as traveling allowance, granted to meet the expenditure of a particular type, is so regulated that the allowances are not, on the whole, a source of profit to the recipient.
- (viii) **Inevitable payments:** In pursuance of the GFR Vol.I, the Principal Accounting Officer shall adopt the procedure laid down therein. Under para 105 of GFR- Vol.I, it is an important principle that money indisputably payable should not, as far as possible, be left unpaid and that money paid should, under no circumstances, be kept out of accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments and it is very important to ascertain, provide for in the budget estimates, liquidate and record the payment of all actual obligations at the earlier possible date. Besides, the Principal Accounting Officer shall make prompt payments to suppliers and contractors against their invoices or running bills within the time given in the conditions of the contract which shall not exceed thirty (30) days, as stipulated in rule 43 of Public Procurement Rules (PPR), 2004 issued by the Government of Pakistan Finance Division vide SRO 432(1)/2004 dated 8th June, 2004.

6. Other duties and responsibilities of the Principal Accounting Officer shall be as under:-

- (i) **Proposals for budgetary allocations:** The Principal Accounting Officer shall consider budgetary proposals submitted to him and shall, after careful scrutiny, forward the proposals to Finance Wing for budgetary allocations. The proposals for the expenditure not covered in the delegated powers shall also be forwarded by the Principal Accounting Officer to the Finance Wing.
- (ii) **Control over expenditure:** The Principal Accounting Officer shall ensure that the funds allotted to Wings, departments and subordinate offices are spent for the purpose for which these are allotted. He shall also ensure that the expenditure falls within the ambit of a Grant or an Appropriation duly authenticated, is normally proportionate to the budget allotment and that the flow of expenditure does not give rise to demand for additional funds. The expenditure in excess of the amount of Grant or Appropriation as well as the expenditure not falling within the scope or intention of any Grant or Appropriation, unless regularized by a Supplementary Grant or a Technical Supplementary Grant, shall be treated unauthorized. The Principal Accounting Officer is responsible for any laxity in matters of control over expenditure including that on the part of subordinates. He shall ensure that neither he nor his subordinates disregard the instructions issued by the Council from time to time for proper utilization of funds placed at his disposal. The principle of personal answerability shall not, however, be applicable in a case in which a Principal Accounting Officer has been over-ruled by the Chairman on a matter of importance affecting the financial administration of the Council and is required to take a course of action which he regards as inconsistent with his duties as Principal Accounting Officer. In such cases he should not hesitate to submit the case to the Chairman explaining how that particular course of action is inconsistent with the rules.
- (iii) **Observance of rules, regulations and instructions:** While sanctioning expenditure out of the funds placed at his disposal, the Principal Accounting Officer shall ensure that the requirements of the relevant rules and regulations are fully met and that the approval of the Finance Wing has been obtained in all cases which are not covered by a standing authorization that may have been delegated.
- (iv) **Maintenance and reconciliation of accounts:** The Principal Accounting Officer is responsible for ensuring that the expenditure is not incurred in excess of the budget allocation. He shall ensure that payments are correctly classified under the appropriate heads of accounts and the Wings, departments and subordinate offices accounts are regularly reconciled every month with the figures communicated by the Accountant General. He shall, in addition, keep himself well informed not only of the actual expenditure but also of the liabilities, which have been incurred and must ultimately be met. Any anticipated excesses and savings should be readjusted by means of re-appropriation. Similarly, the Principal Accounting Officer shall make sure that the accounts of receipts shall be maintained properly and reconciled on monthly basis.
- (v) **Realization of receipts:** In the matter of receipts pertaining to the Wings, departments and subordinate offices, the Principal Accounting Officer is expected to ensure that adequate machinery exists for due collection and bringing to account of all receipts of any kind connected

with the functions of the Wings, departments and subordinate offices under his control.

- (vi) **Public Accounts Committee (PAC) and Departmental Accounts Committee (DAC):** Being personally accountable to the PAC, the Principal Accounting Officer shall attend all the meetings of PAC. The Principal Accounting Officer or equivalent shall regularly hold meetings of DAC as Chairperson, with representative from the Finance Wing, Auditor General and Accountant General as Members and Finance & Accounts Officer (FAO) as Member/Secretary to watch the processing of Audit & Inspection Reports and decide upon appropriate measures so as to aid and accelerate the process of finalization.

**7. Finance and Accounts Officer:** In the Council and each Attached Department, there shall be a Finance and Accounts Officer (FAO) under the Principal Accounting Officer/HAD who shall assist him and report to him as part of his team. The FAO shall be a well- trained and experienced officer, to assist the Principal Accounting Officer and Head of Attached Department (HAD) in matters relating to risk management, asset protection, internal control/audit, reconciliation of accounts, monitoring and coordination with DAC, PAC and financial proprieties of expenditure and receipts. The FAO shall have such supporting staff and staff as may be necessary. The qualifications & other terms & conditions of service of FAO will be determined by the Council Secretariat. The orders for posting of FAO shall be issued by the Secretary of the Council. The officers posted as such by the Secretary, shall not be transferable to any other Wing of the Council/ Attached Department. The FAO and the officers/staff under him shall be under the administrative control of the Wing to which he is attached. However, the transfer of the FAO out of the Wing shall be with the concurrence of the Secretary. He shall work directly under the Principal Accounting Officer and be accountable to him. He shall coordinate his work with the Finance wing.

**8. Duties and Responsibilities of the Finance and Accounts Officer:**

The duties and responsibilities of the FAO shall be as under: -

- (i) **Maintenance and reconciliation of accounts:** He shall systematize proper maintenance of accounts and their timely reconciliation with the actual figures of the AG and maintenance of 'Liability Register' in the Wings, its Attached Departments and Subordinate Offices. He shall monitor the progress of the expenditure and receipts and furnish, with the approval of the Principal Accounting Officer, a monthly statement of departmental expenditure and receipts to Finance Wing by the 10th and the reconciled statement of expenditure and receipts by the 25th of the month following the month to which it relates.
- (ii) **Coordination and scrutiny of Budget: expenditure and receipts:** He shall undertake coordination and internal scrutiny of budget estimates of expenditure as well as receipts of Wings, Attached Departments and Subordinate Offices, including Budget Order (BO) and New-Items Statement (NIS) in accordance with the procedure

Circular issued by the Finance Wing and proposals for additional funds to be met out of Supplementary Grant.

- (iii) **Consolidation of Annual Development Programme (ADP):** He shall be responsible for consolidation of ADP of his jurisdiction so that the development schemes of the Council are prepared in accordance with the prescribed procedure and instructions under the supervision and with the approval of the Principal Accounting Officer.
- (iv) **Advice in delegated field:** He shall tender advice to the Principal Accounting Officer in the delegated field, where called upon, in all matters of payment and matters affecting the accounts or any other matter concerning propriety and regularity of transactions.
- (v) **Processing of cases in non-delegated field:** He shall process, in accordance with the prescribed rules and procedure, cases relating to the non-delegated field, and matters relating to foreign exchange, and demands for Supplementary Grant, which are required to be referred to the Finance Wing.
- (vi) **Public Accounts Committee (PAC) and Council Accounts Committee (CAC):** He shall be responsible for the work relating to PAC, DAC and audit observations on Appropriation Accounts and Audit Reports, ensuring compliance with the PAC observations and recommendations. He shall assist the Principal Accounting Officer, prepare necessary Briefs for PAC/CAC and attend the meetings of the PAC and CAC alongwith the Principal Accounting Officer in the case of PAC/CAC.
- (vii) **Compliance with rules, regulations and Orders:** He shall tender advice to the Principal Accounting Officer for compliance of rules, such as GFR, Fundamental Rules (FR), Supplementary Rules (SR), Federal Treasury Rules (FTR) and other regulations, instructions and orders issued by the Finance Wing from time to time.
- (viii) **Internal control:** He shall be responsible for observance of internal control as prescribed in the Wings, Attached Departments and Subordinate Offices. He shall assist and advise the Principal Accounting Officer for preventing irregularities, waste and fraud and shall exercise internal checks as provided in para 13 of GFRs Volume-I, which reads that:
  - (a) rules on handling and custody of cash are properly understood and applied;
  - (b) an 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) a satisfactory arrangement exists for a systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.

**9. Internal audit:** He shall conduct the internal audit of the Wings, Attached Departments and Subordinate Offices and incorporate the results of these inspections in the form of an inspection report and furnish the Internal Audit Report to the Principal Accounting Officer. The Principal Accounting Officer shall, after scrutiny of

the reports, communicate to Audit, copies of the reports alongwith remarks and orders/action(s) taken thereon.

**10. Powers delegated to Wings, Departments and Subordinate Offices:**

The Principal Accounting Officer may delegate powers conferred on him to officers of the Council and heads of Attached Departments/Subordinate Offices and such other officers to whom it is necessary to be empowered for the performance of their assigned duties.

Provided that in such delegation the Principal Accounting Officer shall keep the instructions issued by the Government of Pakistan Finance Division vide No. F.3 (2) Exp III/2006 dated 13<sup>th</sup> September, 2006 (System of Financial Control and Budgeting, 2006).

Provided further, that the powers so delegated shall be subject to the observance of austerity measures taken by the Council from time to time and the following conditions:-

- (i) Availability of funds, by valid appropriation or re-appropriation where permissible, from within the sanctioned budget grant; and
- (ii) Availability of foreign exchange, where required, from within the allocation of foreign exchange sanctioned for the department concerned provided:-
  - (a) specific provision exists in the foreign exchange budget;
  - (b) it does not involve re-appropriation from “imports” to “invisible” or vice versa;
  - (c) it does not involve expenditure on entertainment or contingencies.
- (iii) The Current Expenditure in the first half of the financial year shall be subject to resource availability and in accordance with authorized budget grants. Funds for ADP shall be released on the basis of approved cash/work plans and progress of the projects.

**11. Reference to Finance Wing:** In cases where a reference to the Finance Wing is necessary, the Finance and Accounts Officer shall ensure that:-

- (i) the case is properly examined in accordance with the relevant rules and orders;
- (ii) the facts of the case and the point of reference are clearly stated in a self-contained note or office memorandum which shall be submitted in duplicate; and
- (iii) such further data and information is furnished as may be asked for by the Finance Wing for the proper disposal of the issues referred to him.

**12. Proposal for Supplementary Grant in respect of unexpected expenditure:** Proposals for Supplementary Grant shall like other expenditure proposals, be examined by the Finance Wing.

**13. Re-appropriation of funds:** The powers of re-appropriation of the Finance Wing, as set out in shall be exercised by Principal Accounting Officer

**14. Budgetary procedure:** The powers to sanction expenditure within the budget grants shall be exercised according to the powers delegated to the departments. Yet, the finalization of the budget proposals continues to be the responsibility of the Finance Wing. Budget is, therefore, to be used as the most important instrument of financial control. No proposals for expenditure shall be included in the budget unless these have been concurred in by the Finance Wing after scrutiny. The scrutiny of budgetary proposals of the Wings, departments and subordinates offices for inclusion in the budget shall, as far as possible, be undertaken by the Finance wing as a pre-budget exercise. The budgetary proposals shall be submitted by the Wings, departments and subordinates offices to the Finance Wing with the approval of the Principal Accounting Officer. The Finance Wing shall carefully scrutinize the proposals before agreeing to budget provision. Once a provision for expenditure has been made in the budget and it has become effective, administrative Wing shall have the authority to sanction expenditure from within their sanctioned budget grants, subject to the powers delegated to them and the fulfillment of such other conditions as laid down. Principal Accounting Officer shall ensure that Object Wise details are shown both as per the system in vogue in Government of Pakistan.

**15. Estimates of Tax and Non-Tax Revenues:** The estimates of Tax Revenues, Non Tax Revenues and Capital Receipts shall also first be coordinated and scrutinized by the Finance and Accounts Officer and submitted with the approval of the Principal Accounting Officer to the Finance Wing for approval.

**16. Lump sum provision in current expenditure:** Lump-sum provision in the budget shall not be proposed or made except in exceptional circumstances.

**Procedure with regards to ADP.**

**17. Schemes falling within the competence of CDWP/ECNEC:** All schemes funded by the Government of Pakistan and falling within the approval competence of CDWP/ECNEC shall be reflected in the PSDP of Ministry of Kashmir Affairs and Gilgit-Baltistan. The Ministry shall be sponsoring agency for all such schemes and its steering in these fora.

- 18.** Schemes not falling in the competence of CDWP/ECNEC but reflected in the PSDP of the Ministry of KA & GB shall be processed by the DDWP of the Ministry.
- 19.** Schemes reflected in the Council ADP and financed from the Council own funds shall be approved by the fora of the Council.
- 20.** The various fora for approval of schemes are at Schedule-I.
- 21. Lump sum provision in ADP:** No sector wise lump-sum allocation shall be made in the ADP as a general policy, except in exceptional circumstances, which shall invariably be recorded. In respect of such lump-sum provisions, the sponsoring departments/ subordinate offices concerned shall invariably furnish a list of approved schemes indicating bifurcation of the lump-sum allocation against each scheme to Finance Wing and Planning & Development Wing and other organizations concerned. Releases against this provision shall be made with the prior approval of Principal Accounting Officer.
- 22. Allocations in the ADP for new unapproved Schemes/Projects:** Allocation in the ADP for new unapproved development schemes/ projects shall be made in exceptional circumstances only, after anticipatory approval of such new schemes/projects by the competent authority.
- 23. Cash plan of ADP and releases of funds:** All releases during the financial year, as per allocations provided in the ADP for individual schemes, which have already been approved formally by the competent authority or have been given anticipatory approval by the competent forum, shall be made by the Principal Accounting Officer, in accordance with duly approved Cash Plan of the projects. The releases shall be subject to utilization of funds released earlier, after furnishing a certificate by the executing agency regarding satisfactory implementation of approved Work Plan for the previous quarter of the financial year. The releases shall not be unduly delayed.
- 24.** All allocations from the ADP shall be made to the Assignment Account of the Project Director/authorities executing such schemes. The operational mechanism of the Assignment Account will be circulated by the Accountant General Gilgit-Baltistan in the light of the laid down policy of the Finance Division Government of Pakistan.
- 25. Supplementary Grants:** There are three forms of Supplementary Grants: Token, Technical and Regular.
- (i) The Token Supplementary Grant is sanctioned to open and operate a new budget head.



- (ii) The Technical Supplementary Grant is sanctioned to transfer funds from a Grant/Demand as a result of accrual of saving to another Grant/Demand, which needs provision of additional funds.
- (iii) The Regular Supplementary Grant is sanctioned when saving is not available either through re-appropriation of funds from within the same Grant/Demand or Technical Supplementary Grant from one Grant/Demand to another Grant/Demand. While the Technical Supplementary Grant does not imply any addition to the sanctioned budget grant, the Regular Supplementary Grant involves an upward change in the sanctioned budget grant. All Supplementary Grants have to be presented to the Council for ex-post authorization. All the wings, departments and subordinate offices should, therefore, be able to anticipate the requirements well ahead of the financial year to which the budget relates and obtain the concurrence of the Finance Wing, thereby eliminating the necessity for Supplementary Grants. Finance Wing will look with disfavour upon any request for Supplementary Grants except in extraordinary circumstances. In such circumstances, the Finance Wing would expect an explanation of the failure to foresee the additional expenditure at the time of submission of budget proposals. The funds obtained through Supplementary Grants shall be expended for the purposes for which these have been sanctioned. In Current Expenditure, demands for Supplementary Grants/Technical Supplementary Grants shall not be made, except in extraordinary circumstances for which full justifications shall have to be furnished to the Financial Wing with reason as to why the additional expenditure could not be foreseen at the time of submission of proposals for budget provision. In case of technical Supplementary Grants in the Current Expenditure, the procedure prescribed for surrender of funds from one demand/Grant and reallocation to another Demand/Grant shall have to be followed. Similarly, in Development Expenditure, while sanctioning the Technical Supplementary Grants, the prescribed procedure for surrender of savings shall have to be completed. Likewise, for reallocation of funds from one development project to nether as a result of review of the PSDP, the prescribed procedure or surrender of savings shall have to be completed. For this purpose, Planning and Development Wing shall indicate matching savings which shall have to be surrendered before allocation of additional funds to another project. This process shall be completed expeditiously to ensure that the release of funds to development schemes/projects is not unduly delayed. The last date for submission of Schedule of Supplementary Grants/Technical Supplementary Grants to the Finance Wing shall be 31st May of the financial year. Such proposals for Supplementary Grants/Technical Supplementary Grants shall be submitted in pursuance of the provisions of General Financial Rules (GFR) of the Government on proforma at Schedule-II.

**26. Foreign Exchange budget in ADP:** The foreign exchange budget shall be prepared in accordance with the instructions issued by the Government of Pakistan Finance Division (External Finance Wing) from time to time.

**SCHEDULE-I**  
**(Rule-20)**

S.No.	Authority	Sanctioning Power										
1.	Executive Committee of National Economic Council (ECNEC).	Schemes costing above Rs. 1000.00 million.										
2.	Central Development Working Party (CDWP) of the Federal Govt.	Schemes costing upto Rs.1000.00 million.										
3.	Departmental Development Working Party of Ministry of Kashmir Affairs and Gilgit-Baltistan.	<p>Schemes costing upto Rs. 200.00 million. The composition of DDWP will be as follows:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Secretary KA&amp;GB</td> <td style="text-align: right;">Chairman</td> </tr> <tr> <td>Joint Secretary KA&amp;GB</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>ACS/Secretary P&amp;D Gilgit-Baltistan</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>Head of Attached Deptt. concerned</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>Chief Planning KA&amp;GB</td> <td style="text-align: right;">Member/Secretary</td> </tr> </table>	Secretary KA&GB	Chairman	Joint Secretary KA&GB	Member	ACS/Secretary P&D Gilgit-Baltistan	Member	Head of Attached Deptt. concerned	Member	Chief Planning KA&GB	Member/Secretary
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4.	Executive Development Committee of Gilgit-Baltistan Council.	<p>Schemes costing above Rs. 400.00 million. The composition of EDCGBC will be as follows:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Minister-in-Charge G B Council.</td> <td style="text-align: right;">Chairman</td> </tr> <tr> <td>Secretary GB Council</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>Chief Secretary, GB</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>Accountant General, GB</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>Joint Secretary, GB Council</td> <td style="text-align: right;">Member/Secretary</td> </tr> </table>	Minister-in-Charge G B Council.	Chairman	Secretary GB Council	Member	Chief Secretary, GB	Member	Accountant General, GB	Member	Joint Secretary, GB Council	Member/Secretary
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6.	Development Working Party of Gilgit-Baltistan Council (DWP). For schemes funded by the Council own funds.	<p>Upto Rs. 100 million. The composition of (DWP) will be as follows:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Joint Secretary GB Council</td> <td style="text-align: right;">Chairman</td> </tr> <tr> <td>ACS/Secretary P&amp;D Gilgit-Baltistan</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>Head of Attached Deptt. concerned</td> <td style="text-align: right;">Member</td> </tr> </table>	Joint Secretary GB Council	Chairman	ACS/Secretary P&D Gilgit-Baltistan	Member	Head of Attached Deptt. concerned	Member				
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**SCHEDULE-II**  
**(Rule-25)**

**PROFORMA FOR SUPPLEMENTARY GRANTS.**

- (1) Budget Year  
(2) Demand No.  
(3) Demand Name:  
(4) Department Name:  
(5)  Charged  Other than Charged  Current  Development

Tick the Box applicable

- (6) Total expenditure involved in the proposal in the current year and the following years both recurring and nonrecurring.  
(7) An Analysis of the Demand to which the expenditure is debitible indicating:-  
(a) Amount provided detailed object-wise;  
(b) Particulars of expenditure already incurred under each detailed object; and  
(c) Particulars of commitment (including sanctions already issued) and plan of expenditure under each detailed object for the remaining part of the financial year.  
(8) Reasons why provision was not made in the budget.  
(9) The reasons why some of the contemplated expenditure at (7)(c) above cannot be dropped/ curtailed to accommodate the present proposal.  
(10) Reasons as to why the proposed expenditure cannot be postponed to a subsequent year;  
(11) Detailed justification of the proposal; and  
(12) Confirmation that no saving to meet the proposed expenditure is available under all the Demands controlled by Principal Accounting Officer.

Name & Signature of Principal Accounting Officer

No. C-1 (6)/2010 GB Council

**(Tila Muhammad)**  
**Deputy Secretary (GBC)**