



**THE PUNJAB DELEGATION  
OF  
FINANCIAL POWERS  
RULES, 2006**

(Effective from the 2<sup>nd</sup> October, 2006)

Amended upto 26<sup>th</sup> March, 2010

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

## **PREFACE TO THE 8<sup>TH</sup> EDITION**

Delegation of powers under the Punjab Delegation of Financial Powers Rules, 2006 was issued on 2<sup>nd</sup> October, 2006. Since then a number of corrections and amendments have been made. It has been felt that the original rules alongwith corrections and amendments therein do not make an easy reading of these set of Rules. In order to overcome this difficulty, an updated version of the Rules is being brought out for the convenience of Administrative Departments and field offices. Circular letters and instructions issued for clarification of financial powers have also been appended. This should considerably enhance the utility of this edition.

Dated Lahore, the 26<sup>th</sup> May, 2009.

**TARIQ MAHMOOD PASHA**  
Secretary to Government of the Punjab,  
Finance Department

## PREFACE TO THE 7<sup>TH</sup> EDITION

The *Delegation of Financial Powers Rules* provide a regulatory framework for the management of expenditure by the Provincial Government. Since these rules are intended both to streamline and facilitate the conduct of government business, they require periodic reviews to keep the financial powers of government functionaries closely aligned with the emerging requirements of governance, particularly in the context of modern public sector management practices. The basic format of the *Delegation of Financial Power Rules 1990* has been retained so as to ensure continuity.

More specifically, the present revision, in the shape of *The Punjab Delegation of Financial Powers Rules 2006* has been carried out in view of the extraordinary changes brought about in the institutional structures and financial procedures in the Province by the implementation of the Devolution Plan and the introduction of the New Accounting Model, coupled with the increase in the cost of commodities and services since 1990. This revision also signifies a marked departure from the previous revision in that it draws from a detailed analysis of various audit observations generated because of certain lacunae in the *Delegation of Financial Powers Rules 1990* with a view to improve financial discipline and to remove inherent weaknesses in the framework of financial regulations. Furthermore, recent changes in related financial rules have been considered and incorporated in the revision to make them compatible.

While drafting *The Punjab Delegation of Financial Powers Rules 2006*, the Finance Department has endeavoured to eliminate the potential for the misuse of financial powers, to clarify certain misplaced notions regarding general and local purchase powers under Sr.No.3(a) and 3(b) of the Second Schedule of the *Delegation of Financial Power Rules 1990*, as well as to curtail the tendency on the part of Drawing and Disbursing Officers to split expenditures. However, we expect the revised rules to be as facilitating in nature as they are intended to be regulatory.

I must appreciate the untiring effort and extensive experience of Mr. Rab Nawaz, Provincial Director, Local Fund Audit / Deputy Secretary (Monitoring), Finance Department, in making this revision possible. Any errors, omissions and suggestions may please be brought to the notice of the Finance Department.

Dated Lahore the  
2<sup>nd</sup> October, 2006.

**AZMAT ALI RANJHA**  
Secretary to Government of the Punjab,  
Finance Department

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

The 2<sup>nd</sup> October, 2006

No. FD (FR) II-2/89. In exercise of the powers conferred upon him under Article 119 of the Constitution of the Islamic Republic of Pakistan, 1973 and in supersession of all previous rules, orders, instructions, etc. relating to the delegation of powers under the Delegation of Financial Powers Rules, 1990, the Governor of the Punjab is pleased to make the following rules:

**THE PUNJAB DELEGATION OF FINANCIAL POWERS RULES, 2006**

1. **SHORT TITLE AND COMMENCEMENT**

- (1) These rules may be cited as the Punjab Delegation of Financial Powers Rules, 2006.
- (2) These shall come into force at once.

2. **DEFINITIONS**

- (1) In these rules, unless the context otherwise requires:
  - (a) "Chief Secretary" mean the Chief Secretary to the Government of the Punjab;
  - (b) "First Schedule" and "Second Schedule" mean respectively the First and the Second Schedules attached to these rules, and
  - (c) "Officers in Category-I", "Officers in Category-II", "Officers in Category-III" and "Officers in Category-IV" mean respectively the Officers specified in Part-I, Part-II, Part-III and Part-IV of the First Schedule.
- (2) An expression used in these rules but not defined in it, shall have the same meaning as assigned to it in the Punjab Financial Rules, Volume-I.

3. **DELEGATION OF POWERS**

- (1) The authorities specified in column 3 of the Second Schedule shall exercise the powers conferred in column 2, to the extent mentioned in column 4 thereof.
- (2) Notwithstanding anything contained in sub-rule (1) –
- (a) the Chief Justice, Lahore High Court; the Ombudsman, Punjab; the Chairman, Punjab Public Service Commission; the Secretary, Provincial Assembly of the Punjab; and the Chairman, Punjab Local Councils Election Authority; Director General, Sustainable Development of Walled City Project, Lahore; Director General, Monitoring and Evaluation, Planning & Development Department; Project Director, Fatima Jinnah Institute of Dental Sciences, Lahore; Head of Public Policy and Change Management Wing, S&GAD shall respectively exercise the financial powers of an Administrative Department.
- (b) subject to the superintendence of the Home Department as provided for under Article 9(1) read with Article 2(xxvi-a) of the Police Order, 2002, the Provincial Police Officer may exercise financial powers of an Administrative Department under Part I (Powers common to all departments) of the Second Schedule to these Rules;
- (c) the Secretary (Implementation & Coordination Wing), Services and General Administration Department, shall exercise the financial powers as of the Administrative Department mentioned against serial number 21 under Part-I of Second Schedule to these Rules pertaining to the reimbursement of medical claim of a Provincial Minister etc.;
- (d) the Additional Secretary (Supply), Services and General Administration Department, may exercise the powers of a Category-II Officer in respect of the items mentioned against serial numbers 2(a), 2(b) (i), 2(b) (ii), 2(b) (iii), 2(b)(xix), 2(b)(xxv) and 4

under Part-I, (Powers Common To All Departments) of the Second Schedule to these Rules;

- (e) the Government may, by notification, confer the financial powers of an Administrative Department on any officer;
- (f) the Government may, by notification, confer the financial powers of an officer of a category as mentioned in the First Schedule, on any other officer; and
- (g) the Government may, by notification, confer the special financial powers mentioned in Part -II of the Second Schedule, on any officer.

4. Notwithstanding anything contained in rule 3, the higher authority in a department shall have the same powers as have been delegated to an authority subordinate to it under the said rule. The powers conferred under this rule on a higher authority shall not be in derogation of, but in addition to, the powers of the subordinate authority.

5. The powers delegated under rule 3 shall be exercised subject to any general or specific conditions laid down in the Second Schedule to these Rules or in any other Rules of the Government.

**BY ORDER OF THE GOVERNOR OF THE PUNJAB**

**SECRETARY FINANCE**

**FIRST SCHEDULE****[See Rule 2(1)(c)]****PART – 1 ----- OFFICERS IN CATEGORY - 1**

- A. Secretaries to Government (Chief Secretary shall be the Secretary to Government so far as establishment is concerned if no other Secretary to Government in the Services and General Administration Department has been so declared as Secretary).
- B. Special Secretary in the Administrative Department.
- C. Divisional Commissioner.
- D. Registrar, Lahore High Court, Lahore.
- E. Chairman, Punjab Labour Appellate Tribunal.
- F. Presiding Officer, Punjab Labour Court.
- G. All Heads of Attached Departments.
- H. Other Officers: -
  - 1. Additional Inspector General of Police.
  - 2. Director of Agriculture, include All Directors of Agriculture and other officers of Agriculture Department of equivalent rank and status and incharge of independent offices.
  - 3. Director, Livestock and Dairy Development Department include all Directors of Livestock and Dairy Development Department and other officers of Livestock and Dairy Development Department of equal rank and status and Incharge of independent offices.
  - 4. Chief Research Officer, Buffalo Research Institute at Bhunikey, Pattoki.
  - 5. Director of Information and other field officers of the Information Department of the status of Director.
  - 6. Electric Inspector.
  - 7. Director, Institute of Blood Transfusion, if he is of the status of Director, Health Services.
  - 8. Deputy Director, Food.
  - 9. Director of Education (Colleges).

10. Dean, Institute of Public Health / Institute of Hygiene and Preventive Medicine, Lahore.
11. Principal, De' Montmorency College of Dentistry, Lahore.
12. Dean, Post Graduate Medical Institute, Lahore.
13. Chairman, Punjab Service Tribunal.
14. Medical Superintendents, Lady Willingdon Hospital, Lahore, Lady Aitchison Hospital, Lahore, Punjab Dental Hospital, Lahore, Holy Family Hospital, Rawalpindi, Mayo Hospital, Lahore, Government Hospital for Psychiatric Diseases, Lahore.
15. Director, Institute of Experimental Medicine, Lahore.
16. The Head of Project / Program – Indigenous / Foreign Funded Projects.
17. Secretary to Chief Minister.
18. Director General, O&M, Services & General, Administration Department.
19. Additional Director Public Instruction (Elementary Education), Lahore.
20. Surgeon General, Punjab.
21. Chief Pilot, VIP Flight.
22. Military Secretary to Governor Punjab.
23. Deputy Inspector General of Police.
24. Director Archives, S&GAD / Secretary Official Language.
25. Director General, Punjab Emergency Service.
26. District & Session Judges.
27. Director General (Population Welfare Deptt.).
28. Chairman Drug Courts, attached with Health Department.
29. Officer Incharge, Aviation Flight (Rotary Wing), Government of the Punjab, Home Department.
30. The Principal, Postgraduate College of Nursing, Lahore, attached with Government of the Punjab, Health Department.
31. Medical Director, Children's Hospital / I.C.H. Lahore, attached with Government of the Punjab, Health Department.

32. Director/Coordinator, Punjab Education Assessment System (PEAS), Lahore.
33. Director General, Punjab Institute of Preventive Ophthalmology, Lahore.
34. Additional Secretary, Public Policy and Change Management Wing, S&GAD.
35. Presiding Officer of the District Consumer Courts in Punjab.
36. Chief Monitoring, Programme Monitoring & Implementation Unit (PMU), Irrigation & Power Department.
37. Divisional Commissioner at Divisional Head Quarter.

**PART – II -----OFFICERS IN CATEGORY – II**

1. Officers in-charge of independent offices in Basic Pay Scale-19 and above not included in Part – I.
2. Director of Land Records / Inspector-General of Registration.
3. Settlement Officers.
4. Principals of Degree Colleges / Principal of Training Colleges / Training Institutes / College of Physical Education (non-devolved components).
5. District Education Officers, Colleges (non-devolved component).
6. Divisional Directors, Local Fund Audit.
7. Principal, Queen Mary College, Lahore.
8. Principals of Special Institutions.
9. District Police Officer.
10. Director (A & F) / Chief Medical Officer, Incharge of RHS-A, Master Training Centre.
11. Additional Secretaries in the Punjab Civil Secretariat who control the budget.
12. Regional Head / Regional Manager of Project / Program – Indigenous / Foreign Funded projects.
13. The Additional Director, Teachers Training Programme, Directorate of Staff Development (DSD), Punjab, Lahore, attached with the Education Department.
14. The Deputy Inspector General, Prison Department.

15. The Director, Project Management Office of the Project of Taunsa Barrage, Rehabilitation and Modernization, attached with the Government of the Punjab, Irrigation and Power Department.
16. Principal Research Officer, Hydraulics Wing of Punjab Irrigation Research Institute (IRI), Irrigation & Power Department.
17. Director Engineering and M&E, Strategic Planning / Reform Unit in Irrigation & Power Department.
18. Deputy Secretary Public Policy and Change Management Wing, S&GA Department.
19. Director Engineering, Project Management Unit (PMU) for Lower Barai Boab Canal Improvement Project (LBDCIP) of the Punjab, I&P Department Lahore.
20. Director Administration, Sustainable Development of Walled City Project, Lahore, (SDWCL).
21. Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department.
22. Secretary, District Public Safety and Police Complaints Commission (DPS & PCC) in Home Department.
23. Secretary, Punjab Public Service Commission, Lahore.

**PART – III ----- OFFICERS IN CATEGORY – III**

1. Officers in-charge of independent offices in Basic Pay Scales-18 and above not included in Part-II.
2. Divisional Forest Officers.
3. Deputy Secretaries in the Punjab Civil Secretariat who control the budget.

**PART – IV ----- OFFICERS IN CATEGORY – IV**

Drawing and Disbursing Officers other than those specified in Parts I, II and III.



## SECOND SCHEDULE

[See Rule 3(1)]

### PART-I POWERS COMMON TO ALL DEPARTMENTS

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
1.	Abolition of posts.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II.	Full Powers.  Full powers in respect of the posts under his control.  Full powers in respect of posts in BS-1 to BS-16 under his control.
<p><b>Note-1:</b> All orders regarding abolition of posts passed by Administrative Department / Officers in Category-I and II shall be communicated to the Accountant General, Punjab / District Accounts Officers and Finance Department.</p> <p><b>Note-2:</b> The Chief Justice of Lahore High Court, Lahore shall exercise full powers to create new posts, abolish old posts, change in nomenclature and up-grade / down grade any post provided the expenditure is met from within overall budget of the Lahore High Court, Lahore.</p>			
2.	Sanctioning expenditure debitable to the object classification other than purchase / replacement of vehicles / machinery / tools / plants etc. and employees related expenditure	(i) Administrative Department. (ii) Officers in Category-I.	Full powers.  Full powers.
	(a) To sanction expenditure on items specifically shown in the current budget estimates, against detailed objects		

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Officers in Category-II.	Each item not exceeding Rs.1.000 million.
		(iv) Officers in Category-III.	Each item not exceeding Rs.0.900 million.
		(v) Officers in Category-IV.	Each item not exceeding Rs.0.800 million.

- Note:** (i) The Administrative Approval shall connote “financial sanction” and the prescribed procedure shall apply (Rule 1.3 of Punjab Financial Rules Vol-I refers).
- (ii) Administrative Department and Officers in Category-I to IV may adopt purchase procedure under Purchase Manual. The purchase of items exempted in Purchase Manual may be made in the manner prescribed under rule 15.2 of PFR Vol-I.

2(b) Sanctioning expenditure on local purchase of items as under:

- |                                                                                              |                                |                                                  |
|----------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------|
| (i) Local purchase of stationery including Toners, Ribbons, and Computer related Stationery. | (i) Administrative Department. | Upto Rs.0.500 million during the financial year. |
|                                                                                              | (ii) Officers in Category-I.   | Upto Rs.0.400 million during the financial year. |
|                                                                                              | (iii) Officers in Category-II. | Upto Rs.0.300 million during the financial year. |
|                                                                                              | (iv) Officers in Category-III. | Upto Rs.0.200 million during the financial year. |
|                                                                                              | (v) Officers in Category-IV.   | Upto Rs.0.200 million during the financial year. |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(ii) Sanctioning expenditure on local purchase / addition to stores, durable goods, equipments, instruments, typewriters, photostate machines, printers, fax machines, duplicators, computer accessories, motor cycles/ cycles, and commodities (not involving expenditure in foreign exchange)	(i) Administrative Department.  (ii) Officers in Category-I.  (iii) Officers in Category-II.  (iv) Officers in Category-III.  (v) Officers in Category-IV.	Upto Rs.0.800 million during the financial year for one article / item or class of similar articles of stores / commodities.  Upto Rs.0.800 million during the financial year for one article / item or class of similar articles of stores / commodities.  Upto Rs.0.800 million during the financial year for one article / item or class of similar articles of stores / commodities.  Upto Rs.0.500 million during the financial year for one article / item or class of similar articles of stores / commodities.  Upto Rs.0.300 million during the financial year for one article / item or class of similar articles of stores / commodities.

**Note 1:** Furniture items shall be considered as one article / item.

(iii) Local Powers of sanctioning expenditure on repair of articles of stores etc. mentioned in Sr. No.2(b)(ii) above.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II.	Full Powers. Upto Rs.0.200 million in each case. Upto Rs.0.150 million in each case.
------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iv) Officers in Category-III.	Upto Rs.0.100 million in each case.
		(v) Officers in Category-IV.	Upto Rs.75,000/- in each case.
(iv)	Expenditure on utility charges i.e. Electricity, sui gas, water charges, and taxes.	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I.	Full Powers.
		(iii) Officers in Category-II.	Full Powers.
		(iv) Officers in category-III.	Full Powers.
		(v) Officers in Category-IV.	Full Powers.
(v)	Service Postage, telegraphic charges, charges on Courier Service, Fax, Internet/ E-mail, (for official business only), computer services, both customized and licensed, publicity and advertisement and office telephone charges other than those for residential telephone.	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I.	Full Powers.
		(iii) Officers in Category-II.	Full Powers.
		(iv) Officers in category-III.	Full Powers.
		(v) Officers in Category-IV.	Full Powers.

**Note 1:** Residential telephone charges shall be sanctioned by the Administrative Department and designated officers upto the extent of ORT facility approved by the Finance Department.

**Note 2:** Office telephones will be sanctioned by officers in Category – I and residential telephones will be sanctioned by the Finance Department.

**Note 3:** In emergencies, like floods, epidemics and earthquake Administrative Department will have the powers to sanction installation of residential telephones for Government Officers upto the period of three months.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(vi) POL including CNG charges (not exceeding the rates announced by the Government).	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II. (iv) Officers in category-III. (v) Officers in Category-IV.	Full Powers. Full Powers. Full Powers. Full Powers. Full Powers.
	(vii) Charges for Printing at Private Presses other than Government Press.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II. (iv) Officers in Category-III. (v) Officers in Category-IV.	Full Powers. Upto Rs.0.400 million in each case. Upto Rs.0.300 million in each case. Upto Rs.0.200 million in each case. Upto Rs.0.100 million in each case.

**Note 1:** Administrative Department and subordinate offices will be empowered to have printing done at Private Presses upto the extent of their respective local powers as indicated above without obtaining No Objection Certificate from the Government Printing Press. The Government Printing Press, while getting the work of printing done from the Private Presses, shall follow that prescribed procedure for getting competitive rates from the bidders (Private Printing Presses) before entering into rate contract with the lowest successful bidders.

**Note 2:** Administrative Department and designated officers may exercise full powers to sanction expenditure on printing done at Government Printing Press.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
(viii)	Contributions & Subscriptions in accordance with the rules / governmental instructions and availability of funds.	Administrative Department.	Full Powers.
(ix)	Conference, Seminars / Workshops / Symposia.	Administrative Department.	Upto Rs. 1.000 million during financial year.
(x)	Law Charges.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II. (iv) Officers in category-III. (v) Officers in Category-IV.	Full Powers. Upto Rs.25,000/- in each case. Upto Rs.10,000/- in each case. Upto Rs.5,000/- in each case. Upto Rs.5,000/- in each case.
(xi)	Fees to Law Officers.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II.	Full Powers in accordance with the prescribed scales for payment of fee. Full Powers in accordance with the prescribed scales for payment of fee. Full Powers in accordance with the prescribed scales for payment of fee.
(xii)	Fees / Charges in connection with departmental examinations / trainings in accordance with the rules.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II. (iv) Officers in category-III.	Full Powers. Full Powers. Upto Rs.5,000/- in each case. Upto Rs.1,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
(xiii)	Fees in other cases in lieu of service rendered.	(i) Administrative Department.	Upto Rs.5,000/- in each case.
		(ii) Officers in Category-I.	Upto Rs.5,000/- in each case.
		(iii) Officers in Category-II.	Upto Rs.1,000/- in each case.
(xiv)	Compensation payable to any individual under law / rules or judgment of Courts.	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I.	Full Powers.
		(iii) Officers in Category-II.	Upto Rs.25,000/- in each case.
		(iv) Officers in category-III.	Upto Rs.2,500/- in each case.
(xv)	Payment of Scholarships.	(i) Administrative Department.	Full powers within the number of Scholarships sanctioned by the Administrative Department.
		(ii) Officers in Category-I.	Full powers within the number of Scholarships sanctioned by the Administrative Department.
		(iii) Officers in Category-II.	Full powers within the number of Scholarships sanctioned by the Administrative Department.
		(iv) Officers in category-III.	Full powers within the number of Scholarships sanctioned by the Administrative Department.
		(v) Officers in Category-IV.	Full powers within the number of Scholarships sanctioned by the Administrative Department.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
(xvi)	Purchase of Periodicals and Newspapers (Printed/Electronic).	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I.	Two Daily Newspapers.
		(iii) Officers in Category-II.	Two Daily Newspapers.
		(iv) Officers in Category-III.	One Daily Newspaper.
		(v) Officers in Category-IV.	One Daily Newspaper.
<b>Note:</b>	Administrative Department and Officers in Category-I to IV may exercise full powers to sanction expenditure on the purchase of newspapers and periodicals for library in accordance with the scale prescribed by the Government.		
(xvii)	Purchase of Books, Maps and Teaching Materials.	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I	Full Powers.
		(iii) Officers in Category-II.	Full Powers.
		(iv) Officers in Category-III.	Upto Rs.40,000/- during the financial year.
		(v) Officers in Category-IV.	Upto Rs.20,000/- during the Financial year.
<b>Note:</b>	Administrative Department and Officers in Category-I to IV may exercise full powers to sanction expenditure on the purchase of Library Books/Maps as per requirements in accordance with the scale prescribed by the Government.		
(xviii)	Copying and Photostat Charges.	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I.	Full Powers.
		(iii) Officers in Category-II.	Full Powers.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iv) Officers in category-III.	Full Powers.
		(v) Officers in Category-IV.	Full Powers.
(xix)	Hire charges of furniture and tentage etc.	(i) Administrative Department.	Upto Rs.0.100 million per annum in each case.
		(ii) Officers in Category-I.	Upto Rs.75,000/- per annum in each case.
		(iii) Officers in Category-II.	Upto Rs.50,000/- per annum in each case.
		(iv) Officers in category-III.	Upto Rs.40,000/- per annum in each case.
		(v) Officers in Category-IV.	Upto Rs.30,000/- per annum in each case.
(xx)	Expenditure on carriage of records and movable assets / property of the Government.	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I.	Full Powers.
		(iii) Officers in Category-II.	Full Powers.
		(iv) Officers in category-III.	Full Powers.
		(v) Officers in Category-IV.	Full Powers.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
(xxi)	Engagement of contingent paid staff at the rate approved by the competent authority, from time to time.	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I.	Full Powers.
		(iii) Officers in Category-II.	Full Powers.
		(iv) Officers in category-III.	Full Powers.
		(v) Officers in Category-IV.	Full Powers.
(xxii)	Hot and Cold Weather Charges.	(i) Administrative Department.	Full Powers.
		(ii) Officers in Category-I.	Full Powers.
		(iii) Officers in Category-II.	Full Powers.
		(iv) Officers in category-III.	Full Powers.
		(v) Officers in Category-IV.	Full Powers.
(xxiii)	Charges for remittance Stipends or pay and allowances of establishment.	(i) Administrative Department.	Full Powers, where such remittances are authorized by rules.
		(ii) Officers in Category-I.	Full Powers, where such remittances are authorized by rules.
		(iii) Officers in Category-II.	Full Powers, where such remittances are authorized by rules.
		(iv) Officers in category-III.	Full Powers, where such remittances are authorized by rules.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(v) Officers in Category-IV.	Full Powers, where such remittances are authorized by rules.
	(xxiv) Expenditure in emergent cases on account of binding work executed locally.	(i) Administrative Department.	Upto Rs.0.200 million in each case.
		(ii) Officers in Category-I.	Upto Rs.0.100 million in each case.
		(iii) Officers in Category-II.	Upto Rs.0.100/- in each case.
		(iv) Officers in category-III.	Upto Rs.50,000/- in each case.
		(v) Officers in Category-IV.	Upto Rs.25,000/- in each case.
	(xxv) Others (items not mentioned in Sr.2(b) (i) to (xxiv):		
	a) Non-recurring items.	(i) Administrative Department.	Upto Rs.0.400 million in each case.
		(ii) Officers in Category-I.	Upto Rs.0.200 million in each case.
		(iii) Officers in Category-II.	Upto Rs.0.100 in each case.
		(iv) Officers in Category-III.	Upto Rs.0.100 million in each case.
		(v) Officers in Category-IV .	Upto Rs.0.100 million in each case.
	(b) Recurring Items.	(i) Administrative Department.	Upto Rs.0.500 million in each case.
		(ii) Officers in Category-I.	Upto Rs.0.200 million in each case.
		(iii) Officers in Category-II.	Upto Rs.0.100 million in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

(iv) Officers in Category-III. Upto Rs.0.100 million in each case.

(v) Officers in Category-IV. Upto Rs.50,000/- in each case.

**Note 1:** The procedure prescribed under para b & c of Annex-D to Rule 15.2 of Punjab Financial Rules Vol-I may be adopted while effecting local purchases / hiring & renting of the items mentioned therein under Sr. No. 2(b) (i) to (xxv) above and will be exempted from the procedures under Purchase Manual in terms of Note 1 (iv) under para 2 of the said Manual.

**Note 2:** No item of expenditure may be sanctioned under Sr. No.2 (a) & (b) and purchased from contingencies on unusual or novel / luxurious items except with the prior approval of Administrative Department.

- |    |                                                                                                                         |                                |              |
|----|-------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------|
| 3. | Purchase and replacement of machinery, tools, plants and vehicles including commercial vehicles, Jeeps and Land Rovers. | (i) Administrative Department. | Full Powers. |
|    |                                                                                                                         | (ii) Officers in Category-I.   | Full Powers. |

Provided that:

- (i) The strength of vehicles in the Department has been sanctioned by the Finance Department, and the purchase / replacement is required for keeping up the sanctioned strength.
- (ii) The vehicle, machinery etc. to be replaced has been condemned \ declared surplus by the competent authority.
- (iii) The sanctioning authority is satisfied that the work for which the vehicle / machinery etc. was originally sanctioned has not undergone a substantial reduction making it redundant to replace the vehicle / machinery etc. and
- (iv) Minimum distance of two Lac Kilometers for all motor cars, jeeps and motor cycle / scooter with engine power upto 1600 cc and of 0.250 million kilo meters for all other motor vehicles shall be observed as a uniform criterion for replacement of vehicles.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
4.	<p>Powers to sanction and incur expenditure on addition to or repairs / replacement of parts and overhauling, etc. of the machinery, tools and plants and motor vehicles subject to the restrictions that: -</p> <p>(i) that the repairs are carried in the Departmental Workshop;</p> <p>(ii) in absence of Department's own Workshop, quotations and open tenders may be invited in the following manner:-</p> <p>a) Small order upto Rs.10,000/-;</p> <p>b) Limited tender enquiry, upto Rs.0.150 million;</p> <p>c) Open tender enquiry, when the estimate of repair exceeds the limit of Rs.0.150 million;</p> <p>(iii) The expenditure is economical with reference to the service period of the tools, plants, machinery, vehicle</p>	<p>(i) Administrative Department.</p> <p>(ii) Officers in Category-I.</p> <p>(iii) Officers in Category-II.</p> <p>(iv) Officers in Category-III.</p> <p>(v) Officers in Category-IV.</p>	<p>Upto Rs.0.200 million or 50 percent of the un-depreciated book value (cost of purchase) in each case.</p> <p>Upto Rs.0.200 million or 50 percent of the un-depreciated book value (cost of purchase) of in each case.</p> <p>Upto Rs.0.150 million or 25 percent of the un-depreciated book value (cost of purchase) in each case.</p> <p>Upto Rs.0.100 million or 20 percent of the un-depreciated book value (cost of purchase) in each case.</p> <p>Upto Rs.75,000/- in each case.</p>
5.	<p>Expenditure on rent of non-residential buildings and land.</p>	<p>(i) Administrative Department.</p> <p>(ii) Officers in Category-I.</p> <p>(iii) Officers in Category-II.</p> <p>(iv) Officers in category-III.</p>	<p>Full Powers.</p> <p>Full Powers.</p> <p>Upto Rs.0.120 million per annum in each case.</p> <p>Upto Rs.90,000/- per annum in each case.</p>

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(v) Officers in Category-IV.	Upto Rs.60,000/- per annum in each case.

**FOR BUILDINGS-** Subject to the conditions that (i) the accommodation is according to the scale approved by the Government, (ii) the rent does not exceed the tax assessed by the Excise & Taxation Department for the purpose of urban immovable property tax. In case the rent exceeds from the rent assessed by the Excise & Taxation Department, the Administrative Department shall give rent reasonability certificate (iii) the rent is made on the basis of property tax, and (iv) non-availability certificate is obtained from the C&W Department.

**FOR LAND-** Subject to the condition that rent reasonability certificate is given by an officer of the Revenue Department exercising powers of the Collector under Land Revenue Act 1967.

6.	Cash Rewards and incentive bonuses (In cases where grant of rewards or bonuses is permissible under the rules).	(i) Administrative Department.  (ii) Officers in Category-I.  (iii) Officers in Category-II.	Upto Rs.25,000/- in each case during the financial year.  Upto Rs.10,000/- in each case during the financial year.  Upto Rs.5,000/- in each case during the financial year.
7.	Grants-in-Aid.	Administrative Department.	Full powers in accordance with the rules.
8 (a).	Powers of Administrative approval to Works / Development Schemes.	(i) Administrative Department in Development Sub-Committee.  (ii) Divisional Commissioner in Divisional Development Working Party (DDWP).  (iii) Officers in Category-I.	Upto Rs.200 millions.  Upto Rs.100.000 million – Provincial Government Schemes.  Upto Rs.2.500 million.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

**Note 1:** The powers delegated to the Administrative Departments in Sub-Committee shall be subject to the conditions: -

- (i) These powers shall be exercised by the Administrative Department in Development Sub-Committee consisting of the members indicated below: -

Secretary to Government in the concerned Department. Chairman

A representative of the P&D Department, not below the rank of Additional Secretary / Chief of Section/ Assistant Chief of the Department concerned. Member

A representative of the Finance Department not below the rank of Deputy Secretary. Member

Where there is difference of opinion, the scheme shall be referred to the Provincial Development Working Party.

- (ii) No expenditure shall be incurred on a scheme unless there is a provision in the Development Budget of the year.
- (iii) The scheme so sanctioned shall be sent to the Planning and Development Department and Finance Department, simultaneously for their record.
- (iv) Where the scheme/s involve creation of new post/s, the staff portion of such scheme/s shall be separately got cleared from the Finance Department.
- (v) A development scheme having a subsidy / foreign aid element shall be brought to the PDWP for approval irrespective of its cost.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

**Note 2:** The powers delegated to DDWP shall be subject to the following conditions:-

- (i) Composition of Divisional Development Working Party shall be:
- |                                                           |            |
|-----------------------------------------------------------|------------|
| Divisional Commissioner.                                  | (Convener) |
| District Coordination Officers in the Division concerned. | Member     |
| Divisional Head of concerned Department.                  | Member     |
| Superintending Engineer, Irrigation & Power Department.   | Member     |
| Superintending Engineer, Highways & Buildings.            | Member     |
| Director (Development).                                   | Secretary  |
- (ii) The administrative approval of the schemes approved by the DDWP shall be issued by the sponsoring Department.

**Note 3:** The powers delegated to Officers in Category -I shall be subject to the following conditions:-

- (i) No expenditure shall be incurred on a scheme unless necessary provision for such expenditure exists in Development or the Non-Development Budget of that year, as the case may be.
- (ii) In case of Development Schemes copies thereof shall be sent to the Planning and Development Department and the Finance Department for their record.
- (iii) Where the schemes involve creation of new posts the staff portion of such schemes shall be got cleared from the Finance Department even if they are otherwise within the competence of officers in Category -I.
- (iv) A development scheme having a subsidy / foreign aid element shall be brought to the PDWP for approval irrespective of its cost.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
8 (b)	Powers of Administrative Approval (for maintenance and repair works of Residential and Non-residential Buildings - chargeable to current budget of the department concerned).	(i) Officers in Category-II. (ii) Officers in Category-III. (iii) Officers in Category-IV.	Upto Rs.1.500 million. Upto Rs.1.000 million. Upto Rs.0.500 million.
	<b>Note I:</b>	These powers may be exercised by the designated officers in the Line Departments, in respect of M&R Works executed by the Public Works Departments;	
	<b>Note II:</b>	No administrative approval and technical sanction in the line departments would be required for M&R Works Upto Rs.50,000/- and Institutions / may carry out these works on a quarterly basis, if required;	
	<b>Note III:</b>	Certificate of satisfactory completion of work from the concerned Head of the office / institution requisitioning the execution of work shall be required for final payments and closing of the accounts by the executing agency; and	
	<b>Note IV:</b>	10% and 4.5% cushion admissible for original works for technical sanction and acceptance of tender respectively shall not be allowed for M&R Works.	
9	Re-appropriation of funds.	(i) Administrative Department. (ii) Officers in Category-I.	Full Powers. Full Powers.

Subject to the following conditions:-

- (1) No re-appropriation will be made from one Grant to another.
- (2) No re-appropriation will be made from the funds allocated for a particular financial year after the expiry of that financial year.
- (3) Re-appropriation will not be made between funds authorized for expenditure charged upon the Provincial Consolidated Fund and other expenditure.
- (4) No re-appropriation will be made to meet expenditure not sanctioned by an authority competent to sanction it. (If the authority sanctioning re-appropriation of funds for a particular purpose is authorized to sanction expenditure for that purpose its order of re-appropriation will operate as sanction for such expenditure also).

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	<p>(5) Re-appropriation will not be made to meet expenditure on purposes not contemplated in the Schedule of Authorized Expenditure pertaining to a particular financial year. If funds to meet such expenditure are available under the relevant grant, re-appropriation to meet such expenditure may be made but only after a token sum has been authorized through a Supplementary Grant.</p> <p>(6) No re-appropriation will be made to meet expenditure for a purpose the allotment for which was specifically reduced or refused by the Provincial Assembly.</p> <p>(7) Re-appropriation will not involve under-taking of recurring liability.</p> <p>(8) Re-appropriation will not be made out of lump sum provision.</p> <p>(9) No authority subordinate to the one which reduced an allocation will increase such reduced allocation by means of re-appropriation.</p> <p>(10) No re-appropriation will be made to or from "Basic Pay of Officers" and "Basic Pay of Staff" and Regular Allowances.</p> <p>(11) Re-appropriation will not be made from and to the provisions for secret service expenditure.</p> <p>(12) Re-appropriation will not be made so as to divert the provision for specified new items to other purposes.</p> <p>(13) Re-appropriation will not be made so as to convert the provision specifically made for expenditure in foreign exchange into expenditure in local currency.</p> <p>(14) No re-appropriation will be made from the sub-head "Surrenders or Withdrawals within the Grant".</p> <p>(15) No re-appropriation will be made from a unit with intention of restoring the diverted appropriation to that unit when savings become available under other units later in the financial year.</p> <p>(16) In the case of expenditure on works:—</p>		<p>(a) No re-appropriation will be made to meet any expenditure which is likely to involve further outlay in a future financial year.</p>

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

- (b) No re-appropriation will be made from or to the units “Major Works”, “Minor Works” and “Repairs” and “Maintenance and Repairs”;
- (c) No re-appropriation will be made from the allotment for a new original major work to any other work or item or vice versa; and
- (d) Re-appropriation can be made from an original major work in progress only to a work or works of the same category.
- (17) In the case of development schemes:–
- (a) Re-appropriation will not be made except for approved schemes; and
- (b) The approved cost of the scheme will not be exceeded, through re-appropriation, by more than 10% of the amount for which the scheme has been administratively approved.
- (18) No re-appropriation will be made out of the budgetary allocations under “Electricity, POL, Gas, and Telephone Charges Rent, Rates & Taxes” without the prior approval of the Finance Department.
- (19) No re-appropriations will be made from one detailed function to another.

**Note 1:** The Chief Justice, Lahore High Court, Lahore, shall have full powers to re-appropriate funds from one head of account to another head of account within the allocated budget of the Lahore High Court, Lahore.

**Note 2:** The Ombudsman, Punjab, shall have full powers to re-appropriate funds from one head of account to another head of account within the allocated budget of the Ombudsman, Punjab.

**Note 3:** The Chairman, Punjab Public Service Commission (PPSC), Lahore, shall have full powers of re-appropriation of funds from one object to another object while remaining within one detailed function and within same grant of the current budget of PPSC.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
10.	Power to declare motor vehicles, T&P, machinery, equipment, spares, stores/stocks etc., as surplus & /or unserviceable.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II. (iv) Officers in Category-III.	Full powers. Upto the value of Rs.0.500 million per item. Upto the value of Rs.0.100 million per item. Upto the value of Rs.50,000/- per item.

**Note: -** In case of motor vehicles, minimum distance of two Lac Kilometers for all motor cars, jeeps and motor cycle / scooter with engine power upto 1600 cc and of 0.25 million kilo meters for all other motor vehicles shall be observed as a uniform criterion for replacement / declaring of vehicles as surplus.

11.	Powers to sell surplus or unserviceable motor vehicles, T&P, machinery, equipment, spares, stores / stocks etc. by auction.	(i) Administrative Department. (ii) Officers in Category-I in District Disposal Committee (DDC). (iii) Officers in Category-I. (iv) Officers in Category-II. (v) Officers in Category-III.	Full Powers. Full Powers. Upto Rs.0.200 million at a time. Upto Rs.40,000/- at a time. Upto Rs.10,000/- at a time.
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**Note - I:** The amounts indicated above refer to un-depreciated book value (cost of purchase). Further, reserve price for auction of condemned / surplus / stolen vehicles, machinery, tools / plants and durable goods may be assessed in accordance with the yardstick given in para 4.31 of B&R Code read with Finance Department's letter No.FD(FR)II-36/79, dated 12<sup>th</sup> July, 2007.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	<p><b>Note II: -</b> Procedure of auction as notified by Finance Department's letter No.FD(FR) II-36/79, dated 06-04-2005 shall be followed for auction through District Disposal Committee (DDC) when the assessed value of auctioning items is exceeding Rs.0.200 million.</p>		
	<p><b>Note III: -</b> Open auction will be held for disposal of condemned / surplus items when the assessed value of auctioning items upto Rs.0.200 million.</p>		
12.	Power to order refund in accordance with the rules or in pursuance of decisions of Courts in respect of which no appeal is proposed to be filed.	<ul style="list-style-type: none"> <li>(i) Administrative Department.</li> <li>(ii) Officers in Category-I.</li> <li>(iii) Officers in Category-II.</li> <li>(iv) Officers in Category-III.</li> </ul>	<ul style="list-style-type: none"> <li>Full Powers.</li> <li>Full Powers.</li> <li>Upto Rs.0.400 million in each case.</li> <li>Upto Rs.0.200 million in each case.</li> </ul>
13.	Powers to suspend collection of Government dues.	<ul style="list-style-type: none"> <li>(i) Administrative Department</li> <li>(ii) Officers in Category-I</li> </ul>	<ul style="list-style-type: none"> <li>For a period not exceeding one year</li> <li>For a period not exceeding 3 months</li> </ul>
14.	Remission of Government dues in accordance with the rules.	<ul style="list-style-type: none"> <li>(i) Administrative Department.</li> <li>(ii) Officers in Category-I.</li> </ul>	<ul style="list-style-type: none"> <li>Full Powers.</li> <li>Full Powers.</li> </ul>
15.	To sanction advance to Government Servants for construction/ purchase of a house or purchase of motorcar or any other means of conveyance or purchase of computers.	<ul style="list-style-type: none"> <li>(i) Administrative Department.</li> <li>(ii) Officers in Category-I.</li> </ul>	<ul style="list-style-type: none"> <li>Full powers.</li> <li>Full powers to sanction the above-stated advances to the Civil Servants to whom they are competent to appoint.</li> </ul>
		<ul style="list-style-type: none"> <li>(iii) Officers in Category-II.</li> </ul>	<ul style="list-style-type: none"> <li>Full powers to sanction the above-stated advances to the Civil Servants to whom they are competent to appoint.</li> </ul>

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iv) Officers in Category-III.	Full powers to sanction the above-stated advances to the Civil Servants to whom they are competent to appoint.
<b>Note:</b> -The above powers are to be exercised subject to the availability of funds certified by the Audit Office concerned and in accordance with the scale of advance prescribed by the Finance Department.			
16.	To write off losses on account of negligence and fraud.	Administrative Department.	Upto Rs.0.1 million in each case provided an enquiry report is sent to the Director General Audit and F.D.
17.	To write off losses other than those due to negligence or fraud.	(i) Administrative Department.	Upto Rs.0.500 million in each case provided the Administrative Secretary certifies that responsibility to the loss does not lie on any individual.
		(ii) Officers in Category-I.	Upto Rs.0.100 million in each case provided the category-I Officer certifies that responsibility to the loss does not lie on any employee of the Government.
18.	Powers to sanction investigation of claims of Government servants to arrears of pay, allowances, etc.	(i) Administrative Department.	Full powers in respect of T.A. claims not more than 3 years old, and other claims not more than 6 years old.
		(ii) Officers in Category-I.	Full powers in respect of T.A. claims not more than 3 years old, and other claims not more than 6 years old.
		(iii) Officers in Category-II	Full powers in respect of claims not more than 3 years old of Government servants to whom they are competent to appoint).
		(iv) Officers in Category-III.	
		(v) Officers in Category-IV.	

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
19.	(a) Leases of Land pertaining to Government buildings.	(i) Administrative Department.	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.
	(b) Auctioning of service outlet / canteen, leases of fruit trees and sale of grass growing in the compounds of Government Buildings/Land.	(ii) Officers in Category-I.	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.
		(iii) Officers in Category-II.	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.
20.	Power to dismantle and sell-unserviceable buildings.	(i) Administrative Department.	Upto the value of Rs.2.000 million in each case.
		(ii) Officers in Category-I.	Upto the value of Rs.1.000 million in each case.
	<b>Note: -</b> The prescribed procedure as in para 3.10 of B&R Code may be adopted for the calculation of value of the dismantled material.		
21.	Power to sanction reimbursement of medical charges	(i) Administrative Department.	Upto Rs.0.100 million in each case.
	<b>Explanation:-</b> the designated sanctioning authorities shall obtain the sanction of expenditure incurred by them on the medical treatment of themselves or the members of their respective families, as admissible under the rules, from the authority under whose administrative control they are working.	(ii) Heads of Attached Department	Upto Rs.50,000/- in each case.
		(iii) Registrar, Lahore High Court, Lahore.	Upto Rs.50,000/- in each case.
		(iv) District and Session Judges.	Upto Rs.25,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

**Note 1:** Notwithstanding the extent of powers as mentioned in column 4 under Part-I of the second schedule:

- (a) The Chief Justice of Lahore High Court, Lahore, shall have full powers to sanction expenditure on any item from within the budget of Lahore High Court, Lahore;
- (b) The Ombudsman, Punjab, shall have full powers to sanction expenditure on any item from within the allocated budget of Ombudsman, Punjab; and
- (c) The Chairman, Punjab Public Service Commission, Lahore, shall have full powers to sanction expenditure on any item from within the allocated budget of PPSC; provided that the Commission shall keep the Budget and General Wings of the Finance Department duly informed of the sanctions issued under these powers.

**Note 2:** Divisional Commissioner – an Officer in Category-I may exercise the financial powers of an Administrative department in respect of items at Sr. No.2(b) (i) to xxv) – local powers to sanction expenditure, Sr. No.13 – Powers to suspend collection of Government dues and Sr. No.21. – Powers to sanction reimbursement of medical charges, under Part-I of the Second Schedule to these Rules.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

## SECOND SCHEDULE

[See Rule 3(1)]

### PART-II SPECIAL POWERS TO CERTAIN DEPARTMENTS AND OFFICERS

**Note:** Powers specified in this part are in addition to and not in substitution of the powers mentioned in Part-I.

#### AGRICULTURE DEPARTMENT

**Note 1:** Wherever the term “Director-General of Agriculture” is used, it will include Director-General of Agriculture (Extension), Director-General of Agriculture (Field), Director-General of Agriculture (Research), and Director-General of Agriculture (On Farm water Management).

**Note 2:** Wherever the term “Director of Agriculture” is used, it will include all Directors of Agriculture & other officers of the Agriculture Department of equivalent rank and status and Incharge of independent office.

**Note 3:** Wherever the term “Deputy Director of Agriculture” is used, it will include all Deputy Directors of Agriculture and other officers of the Agriculture Department of equivalent rank and status and in-charge of independent offices.

**Note 4:** Whenever the term “Extra Assistant Director of Agriculture” is used, it will include all Extra Assistant Directors of Agriculture and other officers of the Agriculture Department of equivalent rank and status and in-charge of independent offices.

1	To sanction prizes for fruit and agricultural produce competitions.	(i) Director General Agriculture (Extension & AR), Punjab.	Full powers.
		(ii) Director of Agriculture.	Full powers.
		(iii) Deputy Director of Agriculture.	Upto Rs.30,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
2	To sanction expenditure on the purchase (at fixed rates) of improved seeds and other seed depots commodities, including bags (under Seed Depots Rules) for distribution to the growers.	(i) Director of Agriculture. (ii) Deputy Director of Agriculture. (iii) Extra Assistant Director of Agriculture.	Full Powers. Upto Rs.30,000/- in each case. Upto Rs.7,000/- in each case.
3.	To sanction expenditure on the purchase of seeds, manures, implements, the insecticides, the bags for general use in the Department.	Directorate of Agriculture and other Disbursing Officer of the Agriculture Department.	Full Powers.
4.	To sanction expenditure for purchase of livestock for use at department / institutions/ organization.	(i) Director of Agriculture. (ii) Deputy Director of Agriculture. (iii) Other Drawing & Disbursing Officers.	Full Powers. Upto Rs.30,000/- in each case. Upto Rs.7,000/- in each case.
5.	To sanction expenditure on: -		
a)	Purchase of chemicals, equipment and apparatus required for research laboratory, training institutes and other departmental officers;	(i) Director General Agriculture.	Full powers (a) to (g) subject to the conditions that the purchase should be made in accordance with the rules / Purchase Manual.
b)	Purchase of photographic material for publicity works;	(ii) Director of Agriculture.	Full powers (a) to (g) subject to the conditions that the purchase should be made in accordance with the rules / Purchase Manual.
c)	Purchase of aviation spirit for aerial sprays;		
d)	Purchase of Tarpaulins required for department experimental research and seed farms and covers for vehicles;	(iii) Deputy Director of Agriculture.	Upto Rs.50,000/-, in each case, in respect of the items from (a) to (g), subject to the conditions that the

<b>Sr. #</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	e) Purchase of petrol, oil, lubricants and spare parts of vehicles and agricultural machinery and incurring of other expenditure on their general overhauling and repair;		purchase should be made in accordance with the rules / Purchase Manual.
	f) Purchase of tyres and tubes for vehicle and tractors and similar other agricultural machinery; and	(iv) Other Disbursing Officers.	Upto Rs.20,000/-, in each case, in respect of the items from (a) to (g), subject to the conditions that the purchase should be made in accordance with the rules / Purchase Manual.
	g) Building of bodies on trucks.	(v) Agriculture Engineer.	Full powers, in respect of items at (a), (b),(c),(d) and (e) subject to the conditions that the purchase should be made in accordance with the rules / Purchase Manual.
		(vi) Assistant Agriculture Engineer.	Upto Rs.10,000/- including items at (b), (c), (d) and (e) subject to the conditions that purchase should be made in accordance with the rules / Purchase Manual.
6.	To sanction expenditure on purchase of earth moving machinery including bulldozers.	Administrative Department.	Full Powers subject to the condition that the prescribed procedure is adopted.
7.	To accord technical sanction to construction of buildings and execute the works themselves.	(i) Director General Agriculture.	Full Powers.
		(ii) Director of Agriculture.	Upto Rs.0.500 million in each case.
		(iii) Deputy Director of Agriculture.	Upto Rs.0.100 million in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	<b>Note:</b> The detailed estimates will be given by the Building Department.		
8.	Powers to approve estimates in case of ordinary and special repair of office buildings.	(i) Director General of Agriculture. (ii) Director of Agriculture. (iii) Deputy Director of Agriculture.	Full Powers. Upto Rs.0.750 million in each case. Upto Rs.0.150 million in each case.
	<b>Note:</b> The detailed estimates will be given by the Building Department.		
9.	Powers to approve estimates in case of ordinary and special repair to residential buildings for execution of maintenance and repair work.	(i) Director General of Agriculture. (ii) Director of Agriculture. (iii) Deputy Director of Agriculture.	Upto Rs.0.150 million in each case. Upto Rs.60,000/- in each case. Upto Rs.30,000/ in each case.
	<b>Note:</b> The detailed estimates will be given by the Building Department.		
10.	Powers to declare surplus and sell agricultural produce and depot commodities.	(i) Director General Agriculture. (ii) Director of Agriculture or Deputy Director / Agriculture Engineer / Extra Assistant Director of Agriculture, if specially nominated by Director General Agriculture / Director of Agriculture.	Full Powers. Full powers to sell farm produce by open auction through a committee constituted by Director / Director General Agriculture.
11.	To sanction dismantling and selling unserviceable building constructed out of departmental funds under minor head "Works".	(i) Director General of Agriculture. (ii) Director of Agriculture. (iii) Deputy Director of Agriculture.	Full Powers. Upto Rs.0.400 million in each case. Upto Rs.0.100 million in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
12.	Powers to accord technical sanction for soil and water conservation works.	(i) Director Soil Conservation.	Full Powers.
		(ii) Deputy Director Soil Conservation / Agricultural Engineer Soil Conservation.	Upto Rs.0.750 million in each case.
		(iii) District Soil Conservation Officer.	Upto Rs.90,000/- in each case.
<p><b>Note: -</b> Provided that excess over the amount for which the administrative approval has been accorded does not exceed 10 per cent. In case the excess exceeds 10 per cent, fresh administrative approval will be required.</p>			
13.	To accord technical sanction to estimates for construction of a water course.	(i) Director, On-Farm Water Management Development Project.	Full Powers.
		(ii) Water Management Coordinator.	Upto Rs.0.750 million in each case.
14.	To sanction expenditure on purchase of material to be used on works (each Water Course to be considered as an independent work).	(i) Director, On-Farm Water Management Development Project.	Full Powers.
		(ii) Water Management Coordinator.	Upto Rs.0.300 million in each case.
15.	Expenditure on carriage and handling of various stock materials.	(i) Director, On-Farm Water Management Development Project.	Full Powers.
		(ii) Water Management Coordinator.	Upto Rs.2.250 million in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
16.	To accord technical sanction of estimates for installation of Pressurized Irrigation System (Sprinkler / Drip / Bubbler, Gated Pipe etc.) .	(i) Project Director, PCIU, HEIS. (ii) Director, OFWM. (iii) Regional Deputy Project Director, HEIS.	Full Powers. Upto Rs.5.000 million. Upto Rs.2.000 million.
17.	To sanction expenditure on purchase of material to be used for installation of Pressurized Irrigation Systems (Sprinkler / Drip / Bubbler, Gated Pipes etc.).	(i) Project Director, PCIU, HEIS. (ii) Director, OFWM. (iii) Regional Deputy Project Director, HEIS.	Full Powers. Upto Rs.1.500 million. Upto Rs.1.000 million.

**Note: -** Each site / scheme to be considered as an independent work.

### **ANTI-CORRUPTION DEPARTMENT**

- |    |                                              |                                             |                                |
|----|----------------------------------------------|---------------------------------------------|--------------------------------|
| 1. | Grant of rewards admissible under the Rules. | (i) Administrative Department.              | Upto Rs.25,000/- in each case. |
|    |                                              | (ii) Director General of Anti-corruption.   | Upto Rs.20,000/- in each case. |
|    |                                              | (iii) Additional Director, Anti-corruption. | Upto Rs.5,000/- in each case.  |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### COMMUNICATION AND WORKS DEPARTMENT

1. Technical Sanction:--

- |     |                                |                                 |                                                         |
|-----|--------------------------------|---------------------------------|---------------------------------------------------------|
| (a) | In the case of original works. | (i) Administrative Department.  | Full powers.                                            |
|     |                                | (ii) Chief Engineers.           | Full powers.                                            |
|     |                                | (iii) Superintending Engineers. | Upto Rs.30.000 million both for Highways and Buildings. |
|     |                                | (iv) Executive Engineers.       | Upto Rs.7.500 million both for Highways and Buildings.  |

**Note: -** The powers under Sr. no. I (a) are subject to the condition that the excess over the amount for which the administrative approval has been accorded does not exceed 10 percent. In case the excess exceeds 10 percent fresh administrative approval will be required.

- |     |                                                                                                    |                                 |                                                               |
|-----|----------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------------------------|
| (b) | In the case of Ordinary and Special Repairs (Non-residential buildings & machinery and equipment). | (i) Administrative Department.  | Full Powers.                                                  |
|     |                                                                                                    | (ii) Chief Engineers.           | Full Powers.                                                  |
|     |                                                                                                    | (iii) Superintending Engineers. | Upto Rs.1.500 million in each case.                           |
|     |                                                                                                    | (iv) Executive Engineers.       | Upto Rs.0.300 million in each case.                           |
| (c) | Powers for ordinary and special repairs to Residential Buildings.                                  | (i) Administrative Department.  | Full Powers.                                                  |
|     |                                                                                                    | (ii) Chief Engineers.           | Upto Rs.0.150 million in case of each building during a year. |
|     |                                                                                                    | (iii) Superintending Engineers. | Upto Rs.60,000/- in case of each building during a year.      |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iv) Executive Engineers.	Upto Rs.30,000/- in case of each building during a year.
	(d) In case of ordinary and special repairs to roads.	(i) Chief Engineers.	Full Powers.
		(ii) Superintending Engineers.	Upto Rs.3.000 million in each case.
		(iii) Executive Engineer.	Upto Rs.0.600 million in each case.
2.	Acceptance of tenders.		
	a) Original Works.	(i) Administrative Department.	Full powers.
		(ii) Chief Engineers.	Full powers.
		(iii) Superintending Engineers.	Powers equal to value of the Technical Sanction for such works.
		(iv) Executive Engineers.	Powers equal to value of the Technical Sanction for such works.

These powers are subject to the conditions that:—

- (i) the normal procedure laid down for invitation of tenders is followed;
- (ii) the rates quoted and/or amounts tendered are such that the total cost of a project/work will not exceed, the amount for which technical sanction (Work out lay only) has been accorded, by more than 4.5%;
- (iii) Where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reasons should be recorded and further approval should be obtained from (a) the Chief Engineers for tenders upto the value of Rs.1.000 million (b) the Administrative Department, if the value of the tender is more than Rs.1.000 million, but not more than Rs.2.000 million, and (c) the Finance Department if the value of the tender exceeds Rs.2.000 million; and
- (iv) Single tender shall be accepted by next higher authority subject to conditions laid down in policy letter of F.D. No. SO(PWI) 1 (4) RO/74, dated 27.11.1975.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	b) Maintenance & Repair: -		
	(i) In the case of Ordinary and Special Repairs. (Non-residential buildings & machinery and equipment).	(i) Administrative Department. (ii) Chief Engineers. (iii) Superintending Engineers. (iv) Executive Engineers.	Full Powers. Full Powers. Powers equal to the powers for the grant of Technical Sanction for such works. Powers equal to the powers for the grant of Technical Sanction for such works.
	(ii) In case of ordinary and special repairs to Residential Buildings.	(i) Administrative Department. (ii) Chief Engineers. (iii) Superintending Engineers. (iv) Executive Engineers.	Full Powers. Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Full Powers. Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Upto Rs.1.500 million in each case. Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Upto Rs.0.300 million in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(iii) In case of ordinary and special repairs to roads.	(i) Chief Engineers. (ii) Superintending Engineers. (iii) Executive Engineer.	Full Powers. Powers equal to the powers for the grant of Technical Sanction for such works. Powers equal to the powers for the grant of Technical Sanction for such works.

These powers are subject to the conditions that:—

- (i) the normal procedure laid down for invitation of tenders is followed;
- (ii) the rates quoted and / or amounts tendered are such that the total cost of a work will not exceed the amount of technically sanctioned estimates; and
- (iii) Where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reasons should be recorded and further approval should be obtained from (a) the Chief Engineers for tenders upto the value of Rs.1.000 million (b) the Administrative Department, if the value of the tender is more than Rs.1.000 million, but not more than Rs.2.000 million, and (c) the Finance Department if the value of the tender exceeds Rs.2.000 million.

3. To sanction employment of work charged establishment subject to the condition that:—

- |                                                                                        |                                |                                        |
|----------------------------------------------------------------------------------------|--------------------------------|----------------------------------------|
| (a) Provision exists in the sanctioned estimates;                                      | (i) Administrative Department. | Full powers.                           |
| (b) the power is exercised only when the order to commence the work has been received; | (ii) Chief Engineers.          | Full powers.                           |
|                                                                                        | (iii) Superintending Engineers | On salaries upto Rs.10,000 per mensem. |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	<p>(c) The monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category; and</p> <p>(d) Method of recruitment Terms &amp; conditions prescribed in the preface of schedule of Wages Rates, 2008 shall be followed.</p>	(iv) Executive Engineers.	On salaries upto Rs.8,000/- per mensem.
4.	Power to sanction fixation of stock limits of various Divisions.	<p>(i) Administrative Department.</p> <p>(ii) Chief Engineers.</p>	Full powers including Powers to decrease any stock limits temporarily or permanently.
5.	Powers to sanction Tools and plants, ordinary and special.	<p><b><u>ORDINARY</u></b></p> <p>(i) Administrative Department.</p> <p>(ii) Chief Engineers.</p> <p>(iii) Superintending Engineers.</p> <p>(iv) Executive Engineers.</p> <p><b><u>SPECIAL</u></b></p> <p>(i) Administrative Department.</p> <p>(ii) Chief Engineers.</p> <p>(iii) Superintending Engineers.</p> <p>(iv) Executive Engineers.</p>	<p>Upto Rs.1.250 million in each case.</p> <p>Upto Rs.1.000 million in each case.</p> <p>Upto Rs.0.150 million in each case.</p> <p>Upto Rs.50,000/- in each case.</p> <p>Upto Rs.2.500 million in each case.</p> <p>Upto Rs.2.000 million in each case.</p> <p>Upto Rs.0.300 million in each case.</p> <p>Upto Rs.0.100 million in each case.</p>

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
6.	Powers to sanction repairs and carriage of Tools and Plants.	(i) Administrative Department. (ii) Chief Engineers. (iii) Superintending Engineers. (iv) Executive Engineers.	Upto Rs.0.750 million in each case. Upto Rs.0.500 million in each case. Upto Rs.0.100 million in each case. Upto Rs.50,000/- in each case.
7.	Payment of compensation under the Workmen Compensation Act.	(i) Administrative Department. (ii) Chief Engineers. (iii) Superintending Engineers.	Full powers to the amount admissible under the Act, provided that the payment in each case is pre-audited and all cases in which there is a doubt as to the applicability of the Act are referred to the Chief Engineer for obtaining legal advice.
8.	Administrative approval for Works.	Superintending Engineers.	Upto Rs.2.100 million in each case.
<b>Note 1:</b> These powers shall be subject to the conditions that:—			
(a) No expenditure shall be incurred on a scheme unless necessary provision for such expenditure exists in the Development Budget or the Non-Development Budget of that year, as the case may be; and			
(b) In case of Development Scheme copies thereof shall be sent to the Planning and Development Department and the Finance Department for their record.			
<b>Note 2:</b> The scheme involving new posts shall be got cleared from the Finance Department.			
9.	Leases of surplus buildings.	(i) Administrative Department. (ii) Chief Engineers.	Full powers for a period not exceeding one year after obtaining competitive offer. Full powers for a period not exceeding one year after obtaining competitive offer.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Superintending Engineers.	Full powers for a period not exceeding one year after obtaining competitive offer.
10.	a) Leases of land along Provincial Highways for petrol pumps at the prescribed rates.	(i) Administrative Department.	Full powers for a period of 3 years.
		(ii) Chief Engineers.	Full powers for a period of 3 years.
	Subject to the conditions that:		
	(i) The site is approved by the District Petrol Pump Committee;		
	(ii) The land is under the control of the Communications and Works Department;		
	(iii) The relevant Oil Company certifies that no Government dues are in arrears from it on account of petrol pumps constructed on Government / Private land along Provincial Highways / District Government Roads; and		
	(iv) Lease agreement shall be signed.		
	b) Renewal of leases for petrol pumps along Provincial Highways / District Government Roads at the prescribed rates.	(i) Administrative Department.	Full powers for a period of 3 years subject to the conditions as mentioned at 10 (a).
		(ii) Chief Engineers.	Full powers for a period of 3 years subject to the conditions as mentioned at 10 (a).
		(iii) Superintending Engineers.	Subject to the condition as at 10(a).

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
11.	Lease of land along Provincial Highways for approach to industrial units, mills, factories, grid stations of WAPDA, private houses and other similar premises.	Chief Engineer Highways.	Full powers at prescribed rates. The rate shall be reviewed by the Administrative Department in consultation with the Finance Department after every two years.
12.	To issue work orders for works & repair.	(i) Executive Engineers.	Upto Rs.50,000/- in each case.
		(ii) Sub-Divisional Officers.	Upto Rs.20,000/- in each case.
13.	To divert provision for contingencies of a sanctioned estimate for purchase of new items, provision for which could not be made in the original estimates, e.g. stationery surveying equipment, testing instruments, computers, printers, plotters and scientific drawing instruments required for the preparation of estimates, furniture and equipment for site office, etc. for the same work/ estimates.	(i) Superintending Engineers.	Full Powers.
		(ii) Executive Engineers.	Upto Rs.25,000/- in each case.

Provided that:

- (i) Expenditure on survey scientific drawing testing instruments and computers, printers and plotters does not exceed 1% of the approved estimates;
- (ii) Diversion would not be for the purchase of vehicles or for the construction of residential or office accommodation other than the site office for the same work/project; and
- (iii) Diversion would not be for acceptance of tender in any case.

<b>Sr. #</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
14.	To divert provision for contingencies of a sanctioned estimate for meeting expenditure on minor additions to the work and for repairs necessary for the execution/completion of the work.	(i) Superintending Engineers. (ii) Executive Engineers.	Full powers. Upto Rs.25,000/- in each case.
15.	To sanction sale of trees whether standing or fallen, green or dead by public auction.	(i) Superintending Engineers. (ii) Executive Engineers.	Full Powers. Upto Rs.10,000/ during the financial year.

### **EDUCATION DEPARTMENT**

1.	Leases of land belonging to education Department in forest area and not borne on the books of the Forest or any other Department, by auction.	Administrative Department / Director, Public Instructions.	Full powers subject to rules and policy laid down.
2.	(i) To give technical sanction to the estimates for expenditure on Annual / Special repairs of educational institutions, operation and maintenance of Equipments, Tools, Plants, Machinery and other facilities and sanction payments thereof.	(i) Director of Education (Colleges) / EDO (Schools). (ii) District Officer (Education – Colleges / Schools) / Principals of Degree Colleges. (iii) Head of the Institution on recommendations of School Council / College Council.	Upto Rs.0.150 million in each case. Upto Rs.0.100 million in each case. Upto Rs.0.500 million in each case, provided the rates have been prepared on the basis of Market Rate System.
		(iii) Principal of Intermediate Colleges.	Upto Rs.5,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(ii) Annual/Special Repairs of buildings of Polytechnic Institutes.	(i) Director of Education (Colleges) (ii) Principals of the Colleges.	Upto Rs.15,000/- in each case. Upto Rs.7,500/- in each case.
	<b>Note: -</b> However, the powers of technical sanction and acceptance of tender in the above cited offices shall be exercised in the prescribed manner.		
3.	Leases of land, auctioning of service outlets / Canteen, Tuck-shop, stands, leases of fruit trees, sale of grass growing in the compounds of Governmetn buildings / land.	Heads of Institutions, on the recommendations of School Council / College Council	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.
4.	Payment of cash reward to teachers in schools / colleges as per approved yardstick.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II. (iv) Officers in Category-III. (v) Officers in Category-IV.	Full Powers. Full Powers. Upto Rs.0.100 milion in each case. Upto Rs.8,000/- in each case. Upto Rs.5,000/- in each case.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### FOOD DEPARTMENT.

- |    |     |                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                        |                                                                                                                                                                                                                                                                              |
|----|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | i)  | Powers to accept tenders in respect of transportation, handling and labour charges (including charges for loading un-loading stacking, un-stacking weighing, up-gradation / sieving for the purposes of exports or supply to an International Agency sieving if required on account of infestation etc) of Govt. stocks.                                                                  | (i) Administrative Department.<br><br>(ii) Director Food<br><br>(iii) Deputy Director Food.                            | Full powers provided the prescribed procedure for invitation of tenders is followed.<br><br>Full powers provided the prescribed procedure for invitation of tenders is followed.<br><br>Full powers provided the prescribed procedure for invitation of tenders is followed. |
|    | ii) | Powers to accept quotations in respect of transportation of Govt. stocks and labour activity (including charges for loading, unloading, stacking, un-stacking, weighing up-gradation / sieving for the purposes of exports or supply to an International Agency, sieving if required on account of infestation etc) in cases where tenders have been invited but no response is received. | (i) Administrative Department.<br><br>(ii) Director Food.<br><br>(iii) Deputy Director of Food Incharge of the Region. | Full powers.<br><br>Full powers.<br><br>Upto Rs.0.150 million for each storage centre subject to approval by the Director Food.                                                                                                                                              |

**Note-I** For transportation of stocks through N.L.C rate contract for a period of three months shall be settled at one time which shall not be higher than the lowest rates of transportation received in the tenders enquiry from the Registered Transport Contractors. If tenders are not floated due to emergency or if no response is received on account of tender inquiry, the rates may be negotiated with the N.L.C.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

**Note-II**

- |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                    |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <ul style="list-style-type: none"> <li>(i) In case of emergency the AD, may accept quotation for the transportation of stocks without going through the prescribed procedure of inviting tenders;</li> <li>(ii) In case of sieving on account of infestation responsibility for negligence and action thereof shall be fixed / initiated; and</li> <li>(iii) In case of emergency declared by the AD, Deputy Director Food Incharge of the Region may accept quotation for transportation, handling, sieving / up-gradation of wheat for export purposes, sieving for removal of infestation and labour charges (including loading, un-loading stacking, un-stacking weighing etc) upto Rs.1.000 million at a time without going through the prescribed procedure of inviting tenders. Provided further that the Director Food shall be required to submit a proposal to the AD to seek declaration of any such emergency.</li> </ul> |                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                    |
|    | <ul style="list-style-type: none"> <li>(iii) Powers to accept quotation in respect of handling and labour Charges (including charges for loading, unloading, weighing etc.) of Government stocks in cases where tenders have been invited but no response is received.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>(i) Administrative Department.</li> <li>(ii) Director Food.</li> <li>(iii) Deputy Director Food.</li> <li>(iv) District Food Controller.</li> </ul>                                               | <ul style="list-style-type: none"> <li>Full Powers.</li> <li>Upto Rs.0.250 million in each case.</li> <li>Upto Rs.0.125 million in each case.</li> <li>Upto Rs.50,000/- in each case.</li> </ul>                                                   |
| 2. | To write off losses on account of shortage enroute or in storage due to dryage weevil and other similar causes e.g. damage due to heating excessive moisture leave in a bags destruction by insects other than weevils destruction by rodents difference in weight due to variation in scales.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>(a) For stocks stored house type godowns / bins / ganjies over one year. <ul style="list-style-type: none"> <li>(i) Administrative Department</li> <li>(ii) Director Food.</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Upto 0.50% of the total stock in a Unit/ganji subject to maximum value of Rs.0.200 million.</li> <li>Upto 0.35% of the total stock in a unit/ganji subject to maximum value of Rs.0.105 million.</li> </ul> |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Deputy Director Food Incharge of Region.	Upto 0.25% of the total value of stock stored in a unit/ganji subject to maximum value of Rs.52,500/-.

**Note: –** The above powers are subject to the condition that the handling staff is proceeded against under the Efficiency and Discipline rules.

(b) Enroute / transit losses of Government stocks duly verified by the dispatching end staff/ officer nominated by the competent authority for verification at the spot:

- (i) Administrative Department. Upto Rs.0.150 million in any one case.
- (ii) Director Food. Upto Rs.75,000/- in any one case.
- (iii) Deputy Director Incharge of Region. Upto Rs.37,500/- in any one case.

Provided the total weight of the consignment is not less than one thousand tons.

- 3. Power to sanction transfer of Stocks.
  - (i) Administrative Department. Full powers.
  - (ii) Director Food. Full powers within the Province.
  - (iii) Deputy Directors. Full powers within their respective Food Regions.
  - (iv) Assistant Director Incharge of Region. Full powers within their respective Food Regions.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
4.	Powers to purchase gunny bags, fumigants, tarpaulins, weighing scales, etc.	(i) Administrative Department. (ii) Director Food. (iii) Deputy Directors Incharge of Region.	Full Powers. Full Powers. According to the procedure laid down in the Purchase Manual.
5.	Powers to release of forfeit securities food grains agents.	(i) Administrative Department. (ii) Director Food. (iii) Deputy Directors Incharge of Region.	Full powers. Full powers. Upto Rs.75,000/-subject to the conditions prescribed by the Government/ Director Food.
6.	Schemes to be financed from Sugarcane (Development Cess) Fund.	District Co-ordination Officer in the concerned District Respect of Mill Areas within their respective jurisdiction.	Full powers subject to the condition that final approval shall be accorded by the Provincial Sugarcane (Dev) Cess Committee.

**Note:** The exercise of these powers shall be subject to the following conditions: -

The Powers shall be exercised by the District Coordination Officer concerned in District Sugarcane (Dev) Cess Committee consisting of :

- |                                                                                                                                                                             |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (i) District Co-ordination Officer of the concerned District.                                                                                                               | Chairman |
| (ii) A representative of each Sugar Mills in the District. In case of District without a Sugar Mill one rep of each Sugar Mill purchasing Sugarcane from the said District. | Member   |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(iii) The representative of the growers equal in number of Sugar Mills in the District. In case of District without a Sugar Mills the number of representatives of the growers is equal to the number of Sugar Mills Purchasing Sugarcane from the District. The rep. shall be nominated by the Governor from the panels submitted by the DCO concerned.		Member
	(iv) The Executive District Officer (Works & Services).		Member
	(v) The Executive District Officer (Agriculture).		Member
	(vi) Deputy Director Food in whose region the mill is situated.		Member
	(vii) District Food Controller concerned.		Member
	(viii) The Executive District Officer (Finance & Plan).		Member
	(ix) A representative of Zila Nazim.		Member
	(x) A representative of P&D Department.		Member
	(xi) Any other member to be co-opted by the District Coordination Officer for technical reason and advice etc.		Member
	(2) Subject to such general or special directions as Government may give and the availability of the required amount in the Fund, a District Sugarcane (Dev) Cess Committee shall for the purposes specified in sub-rule (5) of rule 8 of the Punjab Sugarcane Development Cess Fund rules, 1964 have powers to formulate and initiate the scheme and select the roads and bridges, the construction, repair or maintenance whereof is to be financed from the Fund and fix their priorities.		
	(3) A Scheme or other work approved by a District Sugarcane (Dev) Cess Committee shall be executed by the Executive District Officer (Works & Services).		

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

## FORESTRY, WILDLIFE & FISHERIES DEPARTMENT

### (A) FISHERIES WING

1.	Power to fix rates for disposal of fish / fish seed.	Administrative Department.	Full powers to determine rates at which fish caught on Government account may be sold.
2.	To sanction expenditure on the purchase of fish seed, manure, fishing implements and breed fish, etc.	(i) Director General, Fisheries. (ii) Director Fisheries. (iii) Deputy Director, Fisheries. (iv) Assistant Director, Fisheries.	Full Powers. Upto Rs.0.100 million in each item. Upto Rs.30,000/- in a year. Upto Rs.20,000/- in a year.
3.	To sanction expenditure on purchase of chemicals, equipment and apparatus required at Research Stations, Hatcheries, Nurseries and Training Centers.	(i) Director-General, Fisheries. (ii) Director Fisheries.	Full Powers. Upto Rs.0.300 million in a year.
4.	To accept tenders of fishing on share basis from government farms and other public waters reserved for departmental operations.	Director-General, Fisheries.	Full powers.
5.	Lease of land for grazing of cattle or cultivation of fruit trees in fisheries project areas.	Director-General, Fisheries.	Full Powers by open auction or tenders for one year.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

6.	Sale of trees and other products in fisheries project areas.	Director-General, Fisheries.	Full Powers by open auction or tenders for a period of one year.
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7.	To approve highest bid of fishing leases in open auction.	(i) Director General, Fisheries.	Full Powers.
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Subject to the conditions that the highest bid is more than 10% of the last auction or average bid of last 3 years, whichever is more. Provided further that the highest bid of those water areas which do not fulfill the above criteria would be approved by the Administrative Department on the recommendations of the Special committee comprising. Director General (Convener), Finance Department and Administrative Department.

(ii)	Deputy Director, Fisheries.	Upto Rs.0.100 million in each case.
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Subject to the condition that the highest bid is more than 10% of the last auction or average bid of last 3 years, whichever is more.

(iii)	Assistant Director, Fisheries.	Upto Rs.50,000/- in each case.
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Subject to the condition that the highest bid is more than 10% of the last auction or average bid of last 3 years, whichever is more.

8.	To Auction Fishing Rights.	Director-General, Fisheries.	Full powers.
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Subject to condition that open auction is held by the Auctioning Authority, i.e. Deputy Director Fisheries/Assistant Director, Fisheries, under the Auction Committees as under:-

**DISTRICT AUCTION COMMITTEE**

Assistant Director / Deputy Director.

Chairman

Assistant Warden of Fisheries of the respective district.

Member

Any other Assistant Director / Deputy Director of Fisheries of the adjoining district.

Member

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
<b>PROVINCIAL AUCTION COMMITTEE</b>			
Any Director Fisheries, nominated as Chairman by the Director General.			
	Assistant Director.		Member
	Any Assistant Director of the Directorate.		Member
9.	To write off the mortality of fish fry during artificial fish breeding at hatcheries / nurseries.	Administrative Department.	Upto Rs.0.600 million on the recommendations of D.G, Fisheries after investigation / enquiry.
10.	Renting out departmental accommodation to the departmental contractors during the period of contract.	Director General Fisheries.	Full Powers on competitive rates.
11.	Cutting/ Pruning / disposal of green trees for better management of departmental installations and for the development projects.	Director General Fisheries.	Full Powers on competitive rates.
12.	Approval of Disposal of under size fish i.e. less than One Kilogram caught during netting of Government Water bodies and sold through open auction.	(i) Director General Fisheries. (ii) Director Fisheries (Extension).	Upto Rs.50,000/- during the year. Upto Rs.20,000/- during the year.
13.	Excavation of new ponds or repair of ponds.	(i) Director General Fisheries. (ii) Director Fisheries.	Full Powers. Upto Rs.50,000/- in each case.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### (B) FOREST WING

1. Power to sanction employment of work charged establishment subject to the condition that:-
  - (a) provision exists in the sanctioned estimates;
  - (b) the power is exercised only when the order to commence the work has been received;
  - (c) the monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category; and
  - (d) Method for recruitment Terms & conditions prescribed in the preface of schedule of Wage Rates, 2008 shall be followed.
2. Power of technical sanction in respect of works chargeable to Forestry construction works in the Development and non-development budgets.
  - (a) For original works.
    - (i) Administrative Department. Full Powers.
    - (ii) Chief Conservator of Forests. Upto Rs.5.000 million in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Conservator of Forests.	Upto Rs.2.500 million in each case.
		(iv) Divisional Forest Officers.	Upto Rs.50,000/- in each case.
	(b) For special and ordinary repairs including replacements and renewal of existing works.	(i) Administrative Department.	Full Powers.
		(ii) Chief Conservator of Forests.	Upto Rs.0.500 million in each case.
		(iii) Conservator of Forests.	Upto Rs.0.200 in each case.
		(iv) Divisional Forest Officers.	Upto Rs.50,000/- in each case.
3.	Power to enter into forest contracts (for disposal of forest produce) and to fix the terms of the contracts.	(i) Administrative Department.	Full Powers.
		(ii) Chief Conservator of Forests.	Upto Rs.5.000 million in each case.
		(iii) Conservator of Forests.	Upto Rs.2.000 million in each case.
		(iv) Divisional Forest Officers and other officers in corresponding.	Upto Rs.0.200 million in each case.
	<b>Note:</b> The powers shall be exercised subject to the condition that open auction takes place or tenders are invited and the highest bid or offer is accepted.		
4.	(a) Sale of Forest produce to Government Departments, Autonomous Bodies/Institution.	(i) Chief Conservator of Forests/ Conservator of Forest.	Full powers at the rates obtained in the last auction or at average rates of last four auctions whichever is higher.
		(ii) Divisional Forest Officer.	Upto Rs.50,000/- per contract.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(b) Sale of minor forest produce, e.g. seed, stamps, grazing grass, Karries, brushwood, etc. at fixed rates.	Chief Conservator of Forests / Conservator of Forest.	Full Powers.
5.	Powers to sanction expenditure on tools & plants and tents for various forest works at rest house and purchase of office furniture.	(i) Administrative Department (ii) Chief Conservator of Forests. (iii) Conservators of Forests. (iv) Divisional Forests Officers.	Upto Rs.2.500 million in each case. Upto Rs.1.000 million in each case. Upto Rs.0.200 million in each case. Upto Rs.50,000/- in each case.
6.	Power to sanction purchase of feed / ration for animals / birds, chemicals medicines and other materials etc.	(i) Chief Conservator of Forests. (ii) Conservators of Forests. (iii) Divisional Forest Officer.	Full Powers. Upto Rs.0.100 million at a time at competitive rates Upto Rs.50,000/- at a time at competitive rates
7.	Power to sanction all usual payments on sowing or planting etc., under Forestry Works / Operations in development and non-development budget.	(i) Chief Conservator of Forests. (ii) Conservators of Forests. (iii) Divisional Forests Officers.	Full Powers. Full Powers. Full Powers.
8.	Lease of land in Forests areas.	(i) Chief Conservator of Forests.  (ii) Conservators of Forests.	By auction or tenders upto 5 years for irrigated lands and upto 15 years for Barani lands.  By auction or tenders for one year.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Divisional Forests Officers.	By auction or tenders upto 50 acres in each case for one year.
9.	Powers to sanction special grant of timber or other forests produce free or at favourable rates for special purposes of public utility.	(i) Administrative Department.	Upto Rs.0.100 million during a financial year.
		(ii) Chief Conservator of Forests.	Upto Rs.50,000/- during a financial year.
		(iii) Conservators of Forests.	Upto Rs.25,000/- during a financial year.
10.	Powers regarding acceptance of tenders for forest work (or civil works of Forest Department such as Construction of buildings and conservancy work etc.	(i) Administrative Department.	Equal to the powers for the grant of Technical Sanction.
		(ii) Chief Conservator of Forests.	Equal to the powers for the grant of Technical Sanction.
		(iii) Conservator Forests.	Equal to the powers for the grant of Technical Sanction.
		(iv) Divisional Forest Officers.	Equal to the powers for the grant of Technical Sanction.

These powers are subject to the conditions that:—

- (i) the normal procedure laid down for invitation of tenders is followed;
- (ii) the rates quoted and/or amounts tendered are such that the total cost of the project/work will not exceed the amount for which technical sanction has been accorded by more than 4.5%; and
- (iii) where competitive tenders are invited under the rules, in case the lowest tender from an approved contractor is not accepted, reasons should be recorded and further approval should be obtained from (a) the Chief Conservator of Forests for tenders upto the value of Rs.1.00 million, (b) the Administrative Department if the value of the tender is more than Rs.1.00 million but not more than Rs.2.00 million, and (c) the Finance Department if the value of the tender is more than Rs.2.00 million.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
11.	To sanction leases for specific purposes such as Mills, timber depots, etc.	(i) Administrative Department. (ii) Chief Conservator of Forests.	Full Powers. Upto Rs.60,000/- per month.
12.	To sanction sale and purchase of livestock/Wildlife and its by products in open auction.	(i) Administrative Department. (ii) Chief Conservator of Forests. (iii) Conservator of Forest. (iv) Divisional Forest Officers.	Full Powers. Upto Rs.0.100 million in each case. Upto Rs.50,000/- in each case. Upto Rs.25,000/- in each case.
13.	Powers to write off losses of wild animals / birds and other exhibits due to natural causes other than negligence or fraud.	(i) Administrative Department. (ii) Chief Conservator of Forests.	Upto Rs.0.600 million in each case. Upto Rs.0.100 million in each case.
<b>Note:</b> Provided the enquiry is conducted and the report is sent to FD and Audit Department with the certification by the sanctioning authority that the loss was due to the natural causes other than fraud or negligence.			
14.	Lease of premises for Canteens, Cycle Stands, Car Parking, Jhoolas etc.	(i) Administrative Department. (ii) Chief Conservator of Forests.	Full Powers. Full Powers.

**Note 1:** Subject to leasing being openly auctioned for a period of one year at a time.

**Note 2:** The term Conservator of Forests includes Director, PFRI, Gatwala and Administrator, Lal Suhanra National Park, BWP. Similarly, Divisional Forest Officer includes Deputy Director Sericulture, Principal Forest Schools and Senior Research Officer, Sericulture.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
15.	To sanction rewards in forest cases.	(i) Administrative Department.	Full Powers not exceeding $\frac{3}{4}$ th of the proceeds / fine realized in each case.

**Note: -** The grant of reward shall be subject to the following conditions: -

- (i) No reward shall be admissible to any officer / official of Forest Department if the damage detected belongs to his area of jurisdiction;
- (ii) No reward shall be sanctioned unless the entire amount of fines / proceeds of confiscated property are realized from the offenders and deposited in the government treasury; and
- (iii) The reward shall be sanctioned only on the recommendations of the "Reward Scrutiny Committee" consisting of the following officers: -

Secretary, FW&F Department.	Convener
Chief Conservator of Forests of the respective zone.	Member
Conservator of Forest of the respective circle.	Member
Divisional Forest Officer of the respective division.	Member

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

**(C) PARKS & WILDLIFE WING**

1.	Power to accord technical sanctions in respect of works chargeable to - Preservation of Wildlife and Control of Hunting in development & non-development budget.  For special and ordinary repairs including replacement / renewal of existing work / Structure.	(i) Administrative Department. (ii) Director General, W&P. (iii) Deputy Director (Wildlife).	Full Powers. Upto Rs.0.500 million in each case. Upto Rs.25,000/- in each case.
2.	Power to sanction purchase of feed for animals/birds chemicals, medicines, baits, cartridges and other materials.	(i) Administrative Department. (ii) Director General, W&P. (iii) Deputy Director (Wildlife).	Full Powers. Full Powers. Upto Rs.50,000/- each time (for the items and the rates approved by the Director General, Parks & Wildlife).
3.	To sanction all usual payments on sowing, planting afforestation, under "Preservation of Wildlife & Control of Hunting".	(i) Administrative Department. (ii) Director General, W&P.	Full Powers. Full Powers.
4.	To sanction sale of livestock / wildlife / species and its by products.	(i) Administrative Department. (ii) Director General, W&P.	Full Powers. Full Powers.

<b>Sr. #</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
5.	Powers to write off losses of wild animals / birds and other exhibits due to natural causes other than negligence or fraud.	Administrative Department.	Full Powers On the recommendations of D.G, W&P after investigation / enquiry in the prescribed manner and the report shall be sent to F.D and Audit.
6.	Powers to write off irrecoverable Wildlife revenue.	(i) Administrative Department.	Upto Rs.1.000 million on the recommendations of D.G, W&P after investigation / enquiry in the prescribed manner and the report shall be sent to Finance Department and Audit.
7.	Powers to sanction culling of crippled, aged and disabled animals / birds etc.	Administrative Department.	Full Powers after investigation / enquiry in the prescribed manner and the report shall be sent to Finance Department and Audit.
8.	Lease of premises for Canteens, Cycle Stands, Car Parking, Jhoolas and Fruit Trees etc.	(i) Administrative Department. (ii) Director General, W&P.	Full Powers at competitive rates. Full Powers at competitive rates.

### **HEALTH DEPARTMENT**

1.	Powers to accept tenders for Rate Contract / Running Contract or for one time purchase for consumable stores other than drugs and medicines for hospitals and sanction expenditure thereof.	(i) Head of Institution. (ii) Officers in Category-I. (iii) Officers in Category-II. (iv) Officers in Category-III.	Full powers. Full powers. Full Powers Upto Rs.0.200 million in each case.
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Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(v) Officers in Category-IV.	Upto Rs.0.100 million in each case.

**Note:** – Provided that the lowest tender is accepted in all cases.

2.	Power to sanction expenditure on purchase of pharmaceuticals for Local Purchase (LP).	(i) Head of Institution.	Full Powers. Purchase shall be made in accordance to the Govt. Instructions.
		(ii) Officers in Category-I.	Full powers. Purchase shall be made in accordance to the Govt. Instructions.
		(iii) Officers in Category-II.	Upto Rs.0.200 million at a time.
		(iv) Officers in Category-III.	Upto Rs.0.100 million at a time.
		(v) Officers in Category-IV.	Upto Rs.50,000/- at a time.
3.	To incinerate the used / infectious linen articles of the hospitals subject to recommendations of condemnation committee to be constituted by Health Department.	(i) Administrative Department.	Full Powers.
		(ii) Head of attached Department.	Full Powers.
		(iii) Head of Institution.	Full Powers.
		(iv) Officers in Category I.	Full Powers.
		(v) Officers in Category II.	Full Powers.
		(vi) Officers in Category III.	Full Powers.
		(vii) Officers in Category IV.	Full Powers.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
4.	Approval of contracts and sanctioning of expenditure on maintenance of Machinery, Equipments, Instruments, Tools, Plants, etc.	(i) Administrative Department. (ii) Head of attached Department. (iii) Officers in Category-I. (iv) Officers in Category-II (v) Officers in Category-III	Full Powers. Upto Rs.2.000 million in each case. Upto Rs.2.000 million in each case. Upto Rs.0.200 million in each case. Upto Rs.0.100 million in each case.
5.	Leases of land, auctioning of service outlets / Canteen, Tuck-shop, stand, leases of fruit trees, sale of grass growing in the compounds of Government buildings / land etc.	(i) Administrative Department. (ii) Officers in Category-I. (iii) Officers in Category-II (iv) Officers in Category-III	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time. Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time. Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time. Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### HOUSING AND PHYSICAL PLANNING DEPARTMENT

**Note 1:** The term 'Director-General' wherever used, shall include Director-General, Project Management Unit.

The term Director, wherever used shall include Project Director, Project Management Unit, Gujranwala, and Director Engineering, Project Management Unit, Lahore.

**Note 2:** Sector has been devolved to TMA. PHATA has also been established to execute the function of H&PP, where in separate powers have been delegated. However, the officers placed in Provincial set-up shall exercise the following special powers.

1. Technical Sanction:—

- |     |                                |       |                                                                                                    |                                      |
|-----|--------------------------------|-------|----------------------------------------------------------------------------------------------------|--------------------------------------|
| (a) | In the case of original works. | (i)   | Administrative Department.                                                                         | Full power.                          |
|     |                                | (ii)  | Director-General(PMU).                                                                             | Full power.                          |
|     |                                | (iii) | Director (incharge of Divisional Offices).                                                         | Upto Rs.30.000 million in each case. |
|     |                                | (iv)  | Deputy Directors (Incharge of District level Offices)/ Executive Engineers Construction Division). | Upto Rs.7.500 million in each case.  |

**Note:-** The powers under serial No.1 (a) shall be exercised subject to the condition that the excess over the amount for which administrative approval has been accorded does not exceed 10 percent. In case the excess exceeds 10 percent fresh administrative approval will be required.

- |     |                                                                                                |      |                                                 |                                     |
|-----|------------------------------------------------------------------------------------------------|------|-------------------------------------------------|-------------------------------------|
| (b) | In case of ordinary and special repairs to non-residential buildings, machinery and equipment. | (i)  | Director-General.                               | Full Powers.                        |
|     |                                                                                                | (ii) | Director (Incharge of Divisional level office). | Upto Rs.1.000 million in each case. |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Deputy Director Incharge of District level office.	Upto Rs.0.200 million in each case.
	(c) Powers for ordinary and special repairs to residential buildings.	(i) Administrative Department.	Full Powers.
		(ii) Chief Engineers.	Upto Rs.0.150 million in case of each building during a year.
		(iii) Superintending Engineers.	Upto Rs.60,000/- in case of each building during a year.
		(iv) Executive Engineers.	Upto Rs.30,000/- in case of each building during a year.
2.	Acceptance of Tenders:		
	(a) In case of Original Works.	(i) Administrative Department.	Full powers.
		(ii) Director General.	Full powers.
		(iii) Director (Incharge of Divisional level office).	Powers equal to the power for the grant of Technical Sanction for such works.
		(iv) Deputy Director Incharge District level Office.	Powers equal to the power for the grant of Technical Sanction for such works.

These powers are subject to the condition that:-

- (i) The normal procedure laid down for invitation tenders is followed;
- (ii) The rates quoted and/or amount tendered are such that the total cost of project work will not exceed the amount for which technical sanction has been accorded by more than 4.5%;

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(iii) Where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reason should be recorded and further approval should be obtained from the Director-General for tenders upto the value of Rs.1.000 million (b) the Administrative Department if the value of the tender is more than Rs.1.000 million but not more than Rs.2.000 million, and (c) the Finance Department, if the value of tender exceeds Rs.2.000 million; and		
	(iv) Single tender shall be accepted by next higher authority subject to conditions laid down in policy letter of F.D. No. SO(PW) 1 (4) RO/74, dated 27.11.1975.		
	b) Maintenance & Repair in case of ordinary and special repairs.	(i) Director General. (ii) Director (Incharge of Divisional level office). (iii) Deputy Director Incharge of District level office.	Full powers. Powers equal to the powers for the grant of Technical Sanction for such works. Powers equal to the powers for the grant of Technical Sanction for such works.

These powers are subject to the conditions that:—

- (i) the normal procedure laid down for invitation of tenders is followed;
- (ii) the rates quoted and/or amounts tendered are such that the total cost of a project/work will not exceed the amount of technical sanction estimates; and
- (iii) Where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reasons should be recorded and further approval should be obtained from (a) the Chief Engineers for tenders upto the value of Rs.1.000 million (b) the Administrative Department, if the value of the tender is more than Rs.1.000 million, but not more than Rs.2.000 million, and (c) the Finance Department if the value of the tender exceeds Rs.2.000 million

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
3.	To sanction employment of work charged establishment subject to the condition that –		
	(a) Provision exists in the sanctioned estimates;	(i) Administrative Department.	Full Powers.
	(b) The power is exercised only when the order to commence the work has been received and	(ii) Director General.	Full Powers.
		(iii) Director, Incharge of Divisional Level Office.	On salaries upto Rs.10,000/- per mensem.
	(c) The monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category; and	(iv) Deputy Director, Incharge Of District level Office.	On salaries upto Rs.8,000/- per mensem.
	(d) Method of recruitment terms & conditions prescribed in the preface of schedule of Wages Rates, 2008 shall be followed.		
4.	Powers to sanction fixation of stock limits of various District level Offices or project Divisions.	(i) Administrative Department.	Full powers.
		(ii) Director General.	Full powers.
5.	Power to sanction tools and plants ordinary and special.	<b><u>ORDINARY</u></b>	
		(i) Administrative Department.	Upto Rs.1.250 million in each case.
		(ii) Director General	Upto Rs.1.000 million in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Director Incharge of Divisional level Office.	Upto Rs.0.150 million in each case.
		(iv) Deputy Director Incharge of District Level Office.	Upto Rs.50,000/- in each case.
		<b><u>SPECIAL</u></b>	
		(i) Administrative Department.	Upto Rs.2.500 million in each case.
		(ii) Director General	Upto Rs.2.000 million in each case.
		(iii) Director Incharge of Divisional level Office.	Upto Rs.0.300 million in each case.
		(iv) Deputy Director Incharge of District Level Office.	Upto Rs.0.100 million in each case.
6.	Powers to sanction repairs and carriage of tools and plants.	(i) Administrative Department.	Upto Rs.0.750 million in each case.
		(ii) Director General.	Upto Rs.0.500 million in each case.
		(iii) Director Incharge of Divisional level Office.	Upto Rs.0.100 million in each case.
		(iv) Deputy Director Incharge of District Level Office.	Upto Rs.50,000/- in each case.
7.	Payment of compensation under the Workmen Compensation Act.	(i) Administrative Department.	Full powers upto the amount admissible under the Act, provided that the payment in each case is pre-audited and all cases in which there is a doubt
		(ii) Director General.	

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Director Incharge of Divisional level Office.	as to the applicability of Act are referred to the Director General for obtaining legal advice.
8.	Administrative approval for Housing Schemes.	Director Incharge of nucleus Level Office.	Upto Rs.2.100 million in each case.

**Note 1:** - These powers shall be a subject to the following conditions: -

- (a) No expenditure on a scheme shall be incurred unless necessary provision for such expenditure exists in the Development Budget or Non –Development Budget of that year, as the case may be; and
- (b) In case of Development Schemes copies thereof shall be sent to the Planning and Development Department and the Finance Department for their record.

**Note 2:-** The Scheme involving new posts shall be got cleared from the Finance Department.

- |    |                             |                                                     |                                                                                    |
|----|-----------------------------|-----------------------------------------------------|------------------------------------------------------------------------------------|
| 9. | Lease of surplus buildings. | (i) Administrative Department.                      | Full power for a period not exceeding one year after obtaining competitive offers. |
|    |                             | (ii) Director General.                              | Full power for a period not exceeding one year after obtaining competitive offers. |
|    |                             | (iii) Director Incharge of Divisional level Office. | Full power for a period not exceeding one year after obtaining competitive offers. |



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
10.	To remit the penalties imposed on account of deviation by the Prospective builders in Housing scheme of the H&PP Department.	Director General.	Full Powers at prescribed rates. These powers shall be reviewed by the Administrative Department in consultation with the Finance Department after every two years.
11.	To issue work orders for works and repairs.	(i) Deputy Director executive Engineer Construction Division.  (ii) Assistant Director	Upto Rs.50,000/- in each case.  Upto Rs.35,000/- in each case.
12.	To divert provision for contingencies of a sanctioned estimate for purchase of new items, provision for which could not be made in the original estimate, e.g. stationery, surveying equipment, testing instruments and scientific drawing instruments required for the preparation of estimates furniture and equipment for site office, etc for the same work / estimate.	(i) Director.  (ii) Deputy Director Executive Engineer Construction Division	Full Powers.  Upto Rs.25,000/- in each case.

Provided that:

- (i) expenditure on survey, scientific drawing and testing instruments does not exceed 1% of the approved estimate;
- (ii) diversion would not be for the purchase of vehicles or for the construction of residential or office accommodation other than the site office for the same work/project; and
- (iii) diversion would not be for acceptance of tender in any case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
13.	To divert provision for contingencies of a sanctioned estimate for meeting expenditure on minor additions to the work and for repairs necessary for the execution/completion of the work .	(i) Director. (ii) Deputy Director Executive Engineer Construction Division.	Full powers. Upto Rs.25,000/- in each case.
14.	To sanction sale of trees whether standing or fallen, green or dead by public auction.	(i) Director. (ii) Deputy Director.	Full powers. Upto Rs.10,000/- during the financial year.

### **INFORMATION, CULTURE AND YOUTH AFFAIR DEPARTMENT**

1. Technical Sanction: -

- |                                                                                                                                                                                             |                                                                   |                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a) In case of works (original / special repair) of conservation of the Historical Monuments (Protected under Special Premises Ordinance) and other residential / non-residential buildings. | (i) Director General.<br>(ii) Director.<br>(iii) Deputy Director. | Full Powers.<br>Upto Rs.2.000 million in each case.<br>Upto Rs.1.000 million in each case.<br>Provided the excess over the amount for which the administrative approval has been accorded does not exceed 10%. In case the excess exceeds 10% fresh administrative approval will be required. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

2. Acceptance of Tenders:-

- |                                                                                                                                                                                  |                                         |                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| In case of works (original / special) of conservation of the Historical Monuments (Protected under Special Premises Ordinance) and other residential / non-residential building. | (i) Director General.<br>(ii) Director. | Equal to the powers for the grant of Technical Sanction for such works.<br>Equal to the powers for the grant of Technical Sanction for such works. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Deputy Director.	Equal to the powers for the grant of Technical Sanction of such works.

**Note:** - The normal procedure laid down for invitation of tenders is followed:

- i) The rates quoted and or amounts tendered are such that the total cost of a project/work will not exceed the amount for which technical sanction has been accorded by more than 4.5%; and
- ii) Where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reasons should be recorded and further approval should be obtained from (a) the Director General for tenders upto the value of Rs.1.000 million (b) the Administrative Department, if the value of the tender is more than Rs.1.000 million, but not more than Rs.2.00 million and (c) the Finance Department if the value of the tender exceeds Rs.2.000 million.

### **IRRIGATION AND POWER DEPARTMENT.**

1 Technical Sanction.

- |                                    |                                |                                                                                                                                                                                                                               |
|------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) In the case of original works. | (i) Administrative Department. | Full Powers provided the excess over the amount for which the administrative approval has been accorded does not exceed 10 per cent. (In case the excess exceeds 10 per cent fresh administrative approval will be required). |
|                                    | (ii) Chief Engineers.          | Full Powers provided the excess over the amount for which the administrative approval has been accorded does not exceed 10 percent. (In case the excess exceeds 10 per cent, fresh administrative approval will be required). |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Superintending Engineers.	Upto Rs.30.000 million in each case.
		(iv) Executive Engineers.	Upto Rs.7.500 million in each case.
	<b>Note:</b> The powers under Sr. No.1 (a) are subject to the condition that the administrative approval has been accorded does not exceed 10 percent.		
	(b) In the case of ordinary and Special repairs to Irrigation Works, Non-residential, buildings and machinery & equipment	(i) Administrative Department.	Full powers.
		(ii) Chief Engineers.	Full powers.
		(iii) Superintending Engineers.	Upto Rs.1.500 million in each case.
		(iv) Executive Engineers.	Upto Rs.0.300 million in each case.
	(c) Special and ordinary repairs to residential buildings.	(i) Administrative Department.	Full Powers.
		(ii) Chief Engineers.	Upto Rs.0.150 million in case of each building during the year.
		(iii) Superintending Engineers.	Upto Rs.60,000/- in case of each building during the financial year.
		(iv) Executive Engineers.	Upto Rs.30,000/- in case of each building during the financial year.
2.	Acceptance of tenders: -		
	a) Original Work.	(i) Administrative Department.	Full powers.
		(ii) Chief Engineers.	Full powers.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Superintending Engineers and other officers in corresponding ranks holding independent charges.	Powers equal to the powers for the grant of Technical Sanction for such works.
		(iv) Executive Engineers.	Powers equal to the powers for the grant of Technical Sanction for such works.

The powers are subject to the conditions that:-

- (i) The normal procedure laid down for invitation of tenders is followed;
  - (ii) The rates quoted and/or amounts tendered are such that the total cost of a project/work will not exceed, the amount for which the technical sanction has been accorded, by more than 4.5%;
  - (iii) Where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reason should be recorded and further approval should be obtained from (a) the Chief Engineer, for tenders up to the value of Rs.1.000 million (a) the Administrative Department, if the value of the tender is more than Rs.1.000 million but not more than Rs.2.000 million and (c) the Finance Department if the value of the tender exceeds Rs.2.000 million; and
  - (iv) Single tender shall be accepted by next superior authority subject to conditions laid down in policy letter of F.D No.SO(PW)1 (4) RO/74, dated 27.11.1975.
- b) Maintenance & Repair Works:
- i) In the case of Ordinary and Special Repairs. (Non-residential buildings & machinery and equipment).
    - (i) Administrative Department. Full Powers.
    - (ii) Chief Engineers. Full Powers.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Superintending Engineers.	Powers equal to the powers for the grant of Technical Sanction for such works.
		(iv) Executive Engineers.	Powers equal to the powers for the grant of Technical Sanction for such works.
	(ii) In case of ordinary and special repairs to Residential buildings.	(i) Administrative Department.	Full Powers.
		(ii) Chief Engineers.	Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Full Powers.
		(iii) Superintending Engineers.	Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Upto Rs.1.500 million in each case.
		(iv) Executive Engineers.	Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Upto Rs.0.300 million in each case.

These powers are subject to the conditions that:—

- (i) the normal procedure laid down for invitation of tenders is followed;
- (ii) the rates quoted and / or amounts tendered are such that the total cost of a work will not exceed the amount of technically sanction estimates; and

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(iii) Where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reasons should be recorded and further approval should be obtained from (a) the Chief Engineers for tenders upto the value of Rs.1.000 million (b) the Administrative Department, if the value of the tender is more than Rs.1.000 million, but not more than Rs.2.000 million, and (c) the Finance Department if the value of the tender exceeds Rs.2.000 million.		
3.	To sanction employment of Work-Charged establishment subject to the conditions that :-		
	(a) Provision exists in the sanctioned estimates;	(i) Administrative Department.	Full powers.
	(b) the powers is exercised only when the order to commence the work has been received; and	(ii) Chief Engineers. (iii) Superintending Engineers and other officers in corresponding ranks holding independent charges.	Full powers. On salaries upto Rs.10,000/- per mensum.
	(c) the monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category; and	(iv) Executive Engineers.	On salaries upto Rs.8,000/- per mensum.
	(d) Method of recruitment Terms & conditions prescribed in the preface of schedule of Wages Rates, 2008 shall be followed.		
4.	Powers to sanction fixation of stock limit of various divisions.	(i) Administrative Department.	Full powers including powers to decrease any stock limits temporarily or permanently.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(ii) Chief Engineers.	Full powers including powers to decrease any stock limits temporarily or permanently.
5.	Powers to sanction Tools and plants, ordinary and special.	<p style="text-align: center;"><b><u>ORDINARY</u></b></p> (i) Administrative Department. (ii) Chief Engineers. (iii) Superintending Engineers. (iv) Executive Engineers.	Upto Rs.1.250 million in each case. Upto Rs.1.000 million in each case. Upto Rs.0.150 million in each case. Upto Rs.50,000/- in each case.
		<p style="text-align: center;"><b><u>SPECIAL</u></b></p> (i) Administrative Department. (ii) Chief Engineers. (iii) Superintending Engineers. (iv) Executive Engineers.	Upto Rs.2.500 million in each case. Upto Rs.2.000 million in each case. Upto Rs.0.300 million in each case. Upto Rs.0.100 million in each case.
6.	Payment of compensation under the Workmen's compensation Act.	(i) Administrative Department. (ii) Chief Engineers. (iii) Superintending Engineers and other officers in corresponding ranks holding independent charges.	Full powers upto the amount admissible under that Act provided that the payment in each case is pre audited and all cases in which there is a doubt as to the applicability of the Act are referred to the Chief Engineer for obtaining legal advice.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
7.	Administrative approval for works.	Superintending Engineers.	Upto Rs.2.100 million in each case.

**Note 1:** These powers shall be subject to the following conditions:-

- (a) No expenditure shall be incurred on a scheme unless necessary provision for such expenditure exists in the Development budget or the Non-Development Budget of that year, as the case may be;
- (b) In case of Development schemes copies thereof shall be sent to the Planning and Development Department and the finance Department for their record.

**Note 2:** The schemes involving new post shall be got cleared from the finance Department.

8.	Powers to write off losses due to depreciation of serviceable stock (i.e. book losses only as opposed to actual losses).	(i) Chief Engineers.	Upto Rs.0.250 million in each case.
		(ii) Superintending Engineers.	Upto Rs.0.100 million in each case.
		(iii) Executive Engineers.	Upto Rs.25,000/- in each case.
9.	Leases of Buildings, land or other immovable property belonging to Government by auction or competitive tenders.	(i) Administrative Department.	Full powers, provided the lease is for a period not exceeding 5 years. Lease agreement shall be signed.
		(ii) Chief Engineers.	Full powers, provided the lease is for a period not exceeding 3 years. Lease agreement shall be signed.
		(iii) Superintending Engineers and other officers in corresponding ranks holding independent charges.	Upto 3 year, provided the rent of the property does not exceed Rs.20,000/- per month.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iv) Executive Engineers.	Upto 3 year, provided the rent of the property does not exceed Rs.10,000/- per month.
10.	Powers to sanction repairs, replacement, overhauling etc. of light machinery, motor vehicles and other tools and plants subject to the restrictions: -	(i) Administrative Department.	Upto Rs.1.250 million or 50 percent of the book value of the machinery whichever is less.
	(i) that the repairs are carried out in the Government Workshop;	(ii) Chief Engineers.	Upto Rs.1.000 million or 50 percent of the book value of the machinery whichever is less.
	(ii) in the absence of Government Workshop open tenders are invited; and	(iii) Superintending Engineers.	Upto Rs.0.150 million or 25 percent of the book value of the machinery whichever is less.
	(iii) the expenditure is economical with reference to the service period of the tools, plants or machinery.	(iv) Executive Engineer.	Upto Rs.50,000/- or 10 percent of the book value of the machinery whichever is less.
11.	Lease of water power for mills.	(i) Administrative Department.	Full powers for a period not more than 5 years by auction, lease agreement may also be signed.
		(ii) Chief Engineers.	Full powers for a period not more than 5 years by auction lease agreement may also be signed.
		(iii) Superintending Engineers.	Full powers for a period not more than 5 years by auction, lease agreement may also be signed.

<b>Sr. #</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
12.	To sanction estimates for purchase or manufacture of materials to be used on work.	(i) Superintending Engineers.	Full power within the limits sanctioned for reserve stock.
13.	To purchase or manufacture materials to be used on works.	(ii) Executive Engineers.	Full powers within the limits sanctioned for reserve stock subject to the approval or sanction of the estimate being obtained where required by the provisions of paragraphs 4.27 and 4.28 of the Punjab Public Works Department Code.
14.	To sanction the carriage and handling charges of stock materials chargeable to stock.	(i) Executive Engineers.	Full Powers
15.	To sanction purely temporary increase of reserve stock limits of a Division, such increase to be absorbed within six months from the date of the increase.	(ii) Superintending Engineers.	Upto 20 percent increase over the sanctioned permanent limit of any Division.
16.	Powers to sanction carriage of tools and plants.	(i) Administrative Department. (ii) Chief Engineers. (iii) Superintending Engineers. (iv) Executive Engineers.	Upto Rs.0.750 million in each case. Upto Rs.0.500 million in each case. Upto Rs.0.100 million in each case. Upto Rs.50,000/- in each case.
17.	To sanction sale of trees whether standing or fallen, green or dead by Public auction.	(i) Superintending Engineers. (ii) Executive Engineers.	Full Powers. Upto Rs.10,000/- during the financial year.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
18.	To sanction sale proceeds of thinning and pruning of standing trees.	Executive Engineers.	Full powers subject to the condition in paragraph 2.6 of Irrigation Manual of Order.
19.	To issue work orders for works and repairs.	(i) Executive Engineers. (ii) Sub-Divisional Officer.	Upto Rs.50,000/- in each case. Upto Rs.20,000/- in each case.
20.	To divert provision for Contingencies of sanctioned estimate for purchase of new items, provision for which could not be made in the original estimate, e.g. stationery, surveying equipment, instruments and scientific drawing instrument required for the preparation of estimates furniture and equipment for site office, etc. for the same work/ estimate.	(i) Superintending Engineers. (ii) Executive Engineers.	Full powers. Upto Rs.25,000/- in each case.
Provided that –			
<ul style="list-style-type: none"> <li>(i) Expenditure on survey, scientific drawing and testing instrument does not exceed 1% of the approved estimates;</li> <li>(ii) Diversion would not be for the purchase of vehicles or for the construction of residential or office accommodation other than the site office for same work/ project; and</li> <li>iii) Diversion would not be made for acceptance of tender in any case.</li> </ul>			
21.	To divert provision for contingencies of a sanctioned estimate for meeting expenditure on minor additions to the work and for repairs necessary for the execution/ completion of the work.	(i) Superintending Engineers. (ii) Executive Engineers.	Full Powers. Upto Rs.25,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

- Note** (1) Wherever the term “Director General” is used, it will include Director General (Extension), and Director General (Research) of the Livestock & Dairy Development Department.
- (2) Wherever the term “Director” is used, it will include all other officers’ Incharge of independent offices who are declared by government equal in status to the Director, Livestock & Dairy Development Department.
- (3) Wherever the term “Deputy Director” is used, it will include all -other officers’ Incharge of independent offices who are declared by government equal in status to the Deputy Director, Livestock & Dairy Development Department.

1.	Power to undertake departmentally petty construction and repair works.	(i)	Director General.	Upto Rs.0.150 million in each case.
		(ii)	Director.	Upto Rs.60,000/- in each case.
		(iii)	Deputy Director.	Upto Rs.30,000/- in each case.
2.	Power to invite tenders and Acceptance thereof for the purchase of consumable stores.	(i)	Heads of Institutions in BPS-18 and above.	Full Powers.
		(ii)	Other Heads of Institutions who are disbursing officers.	Upto Rs.50,000/- in each case.
3.	Fixation of prices for the sale of animal produce and by-products.	(i)	Director of Livestock & Dairy Development Department.	Full powers on the basis of the rates prevailing in the market.
		(ii)	Officers in Category II and III.	Powers upto Rs.25,000/- in each case on the basis of the rates prevailing in the market.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
4.	Writing off loss of livestock due to natural causes, other than negligence or fraud.	(i) Administrative Department. (ii) Director General. (iii) Director.	Upto Rs.0.600 million in each case. Upto Rs.0.100 million in each case. Upto Rs.50,000/ in each case.
<p><b>Note 1:</b> The words Director of Livestock and Dairy Development Department include all other field officers of Livestock and Dairy Development Department who are declared by Government equal in status to Director of Livestock and Dairy Development Department.</p>			
<p><b>Note 2:</b> Subject to the condition that the matter is investigated and report thereof is submitted to the Finance Department and D.G, Audit with the certificate by the respective authority that the loss was due to natural causes other than negligence and misconduct of the staff concerned.</p>			
5.	To sanction expenditure for purchase of Livestock / Poultry Birds for use at department / institutions / public organization.	Director.	Full Powers.
6.	To declare animals / birds culled and surplus.	Director.	Full Powers.
7.	To sell culled and surplus animals / birds by auction.	Director.	Full Powers.
8.	To sanction disposal of animal / birds for breeding purposes.	Director.	Full Powers.
9.	To declare farm produce as surplus.	Director.	Full Powers.
10.	To sell the surplus farm produce through auction.	Director.	Full Powers.

<b>Sr. #</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
11.	To declare Tree as surplus.	Director.	Full Powers.
12.	To declare standing crops as surplus.	Director.	Full Powers.
13.	To sell the surplus standing crops through open auction.	Director.	Full Powers.

**Note I:** The words Director of Livestock and Dairy Development Department include all other field officers of Livestock and Dairy Development who are declared by Government equal in status to Director of Livestock and Dairy Development Department.

**Note II:** The Powers at Sr. No 6 to Sr. No.13 shall be exercised on the recommendations of a committee consisting of Deputy Director, Livestock, Economist, Rep from the Agriculture / Forest Department as the case may be, Incharge of concerned farm and District Livestock Officer of the concerned District.

### **LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT (PROVINCIAL SET-UP)**

The Engineers of Local Government & Rural Development Department may exercise the powers of Technical Sanction, acceptance of Tenders and sanction expenditure to the extent of powers as delegated to the Engineers of Corresponding rank in Communication & Works and Public Health Engineering Departments for identical works/items of expenditure.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

**POLICE**

- |                                                                                                                                     |                                                                                                                                                                                                                                       |                                                                                                                                                                                                           |                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1.                                                                                                                                  | Payment of rewards where granting of rewards is permissible under the police rules.                                                                                                                                                   | (i) Administrative Department.<br>(ii) Provincial Police Officer / Inspector General of Police.<br>(iii) Deputy Inspector General of Police.<br>(iv) Superintendent of Police.                            | Full powers.<br>Full powers.<br>Upto to Rs.50,000/- in each case.<br>Upto to Rs.10,000/- in each case.                       |
| 2.                                                                                                                                  | (a) Powers to invite tenders in prescribed form for consumable stores required for the Police.<br><br>(b) Powers to accept above mentioned tenders.<br><br>(c) Powers to sanction expenditure on consumable dietary articles / items. | Head of Office.<br><br>(i) Provincial Police Officer / Inspector General of Police.<br>(ii) Deputy Inspector General of Police.<br><br>(i) Head of the Police College.<br>(ii) Head of the Police School. | Full powers.<br><br>Full powers.<br>Full powers.<br><br>Upto Rs.100 per trainee per day.<br>Upto Rs.100 per trainee per day. |
| <b>Note:</b> - Purchase of dietary articles / items shall be made as prescribed under Rule 15.2 of the Punjab Financial Rules Vol-I |                                                                                                                                                                                                                                       |                                                                                                                                                                                                           |                                                                                                                              |
| 3.                                                                                                                                  | To give technical sanction to estimates for expenditure on all petty and annual repairs as well as original works or special repairs to buildings in the charge of Police Department.                                                 | (i) Provincial Police Officer / Inspector General of Police.<br>(ii) Deputy Inspector General of Police.                                                                                                  | Upto Rs.0.250 million in each case.<br>Upto Rs.0.125 million in each case.                                                   |



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iii) Superintendent of Police and Principal, Commandant Police Training Centre, Sihala.	Upto Rs.50,000/- in each case.
4.	To sanction and incur expenditure for the purchase of uniforms.	(i) Deputy Inspector General of Police.	Upto Rs.0.300 million at a time provided the purchases are made in accordance with rules/ instructions.
		(ii) Superintendent of Police.	Upto Rs.0.250 million at a time provided the purchases are made in accordance with rules/ instructions.
5.	To sanction and incur expenditure on repairs and replacement of equipment.	(i) Provincial Police Officer / Inspector General of Police.	Full powers.
		(ii) Deputy Inspector General of Police.	Upto Rs.0.250 million in each case.
		(iii) Superintendent of Police.	Upto Rs.50,000/- in each case Provided the purchases are made in accordance with the rules/ instructions.
6.	(a) To sanction initial uniform allowance to Police Officers of the APUG and Punjab Police Officers.	Provincial Police Officer / Inspector General of Police.	Full powers subject to the conditions laid down in rule 4.5 of the Punjab Police Rules.
	(b) To sanction renewal of Summer and Winter uniforms allowance to Police Officers of the APUG and Punjab Police Officers.	Provincial Police Officer / Inspector General of Police.	Full powers subject to the conditions laid down in rule 4.5 of the Punjab Police Rules.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(c) To sanction horse / saddlery allowance on requirements of an officer to keep a horse.	Provincial Police Officer / Inspector General of Police.	Full powers subject to the conditions laid down in rule 4.5 of the Punjab Police Rules.
6.	Powers to sanction reimbursement of medical charges.	Additional Inspector General, Police.	Upto Rs.25,000/- in each case.
7.	To sanction the expenditure on 'Cost of Investigation'.	(i) The Provincial Police Officer / Inspector General, Police, Punjab.  (ii) Additional Inspector General, Police, (Investigations), Punjab.  (iii) Regional Police Officer.  (iv) The Deputy Inspector General, Police.  (v) SSP / Regional Investigation Branch / The District Police Officer / SP / Investigation Districts.	Full Powers.  Full Powers.  Upto Rs.0.100 million in each case.  Upto Rs.50,000/- in each case.  Upto Rs.25,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### POPULATION WELFARE DEPARTMENT

1.	Reimbursement of IRC claims of CS cases of the RHS-B Centres.	Administrative Department.	Full powers.
2.	Purchase of medicines.	Director General.	Full powers.
3.	Purchase of medicines for CS cases in RHS-A Centres.	Medical Officer / Incharge RHS-A Centres.	Upto Rs.80,000/- in each case.
4.	Reimbursement of IRC claims of CS cases of RHS-A Centres.	Medical Officer / Incharge RHS-A Centres.	Full powers.

### PRINTING PRESS DEPARTMENT.

1.	Power to sanction Tools and Plants.	(i) Controller of Printing and Stationery.	Upto Rs.1.000 million per item.
		(ii) Superintendent Government Press.	Upto Rs.0.100 million per item.
2.	To sanction expenditure on account of printing and binding work at private presses.	(i) Administrative Department.	Full powers.
		(ii) Controller of Printing and Stationery.	Full powers.
		(iii) Superintendent Government Press. Manager Govt. Press, Bahawalpur.	Upto Rs.50,000 in each case.
		(iv) Manager, Government Presses.	Upto Rs.2,500/- in each case.

**Note:** Subject to the condition that reasons are recorded for not getting the job done at Government Press and prescribed procedure for open tender shall be adopted for getting the work done at private presses in most economical manner.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### PRISONS DEPARTMENT.

1.	To grant rewards to Warders and Head Warders for good work within the course of their ordinary duty.	Inspector General of Prisons.	Upto Rs.500/- in any one case. Total rewards not to exceed Rs.5,000/- per person per annum.
2.	To sanction expenditure of the following nature on detainees:-		
	(a) Purchase of articles of games.	(a) Inspector General of Prisons.	Upto Rs.1,000/- per annum.
	(b) Special medical treatment.	(b) Inspector General of Prisons.	Upto Rs.10,000/- per head per annum.
3.	To sanction purchase of tools and implements.	Inspector General of Prisons.	Full Powers provided the prescribed procedures is followed.
4.	To grant technical sanction to estimates of expenditure on minor repair/ works executed departmentally.	(i) Administrative Department. (ii) Inspector General of Prisons.	Full Powers. Upto Rs.0.500 million in each case provided the estimates are duly verified by the Engineering concerned.
5.	Powers to invite and accept tenders of dietary articles and sanction expenditure thereof.	(i) Inspector General of Prisons. (ii) DIG (Prisons)	Full powers. Upto Rs.0.250 million at a time for an article or each class of similar articles.
		(iii) Superintendent, Jail Class-I.	Upto Rs.0.150 million at a time for an article or each class of similar articles.
		(iv) Superintendent, Jail Class-II.	Upto Rs.80,000/- at a time for an article or each class of similar articles.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

**Note I:**

- (i) The DIG (Prisons) and Superintendent, Jails shall exercise the aforesaid powers in emergency only.
- (ii) The emergency powers shall be further subject to following conditions: -
  - a) The extent of powers at a time means to meet the emergent expenditure for atleast 10 days;
  - b) A class of similar articles means dietary articles of similar character such as wheat flour and its products, Dal all types etc.;
  - c) The emergency purchases will be made with the prior intimation to the DIG/I.G. Prisons Punjab; and
  - d) I.G. Prisons Punjab shall take immediate steps for calling of tenders and effecting rate/running contracts.

**Note II:** The expenditure made during emergency shall be subject to special audit by the audit authorities of the department.

### **PUBLIC HEALTH ENGINEERING DEPARTMENT (PROVINCIAL SET-UP).**

1. Technical Sanction: -

- |                                    |                                 |                                           |
|------------------------------------|---------------------------------|-------------------------------------------|
| (a) In the case of original works. | (i) Administrative Department.  | Full powers.                              |
|                                    | (ii) Chief Engineers.           | Full powers.                              |
|                                    | (iii) Superintending Engineers. | Upto Rs.30.000 million in each case.      |
|                                    | (iv) Executive Engineers.       | Works upto Rs.7.500 million in each case. |

**Note:** The powers under Sr. No.1(a) are subject to the condition that the excess over the amount for which administrative approval has been accorded does not exceed 10 percent. In case the excess exceeds 10%, fresh administrative approval will be required.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(b) In the case of ordinary and special repairs (Non residential buildings, equipment and machinery).	(i) Administrative Department.	Full powers.
		(ii) Chief Engineers.	Full powers.
		(iii) Superintending Engineers.	Upto Rs.1.500 million in each case.
		(iv) Executive Engineers.	Upto Rs. 0.300 million in each case.
	(c) Powers for ordinary and special repairs to residential buildings.	(i) Administrative Department.	Full powers.
		(ii) Chief Engineers.	Upto Rs.0.150 million in the case of each building during a year.
		(iii) Superintending Engineers.	Upto Rs.60,000/- in the case of each building during a year.
		(iv) Executive Engineers.	Upto Rs.30,000/- in the case of each building during a year.
2.	Acceptance of tenders: -		
	(a) Original Works.	(i) Administrative Department.	Full powers.
		(ii) Chief Engineers.	Full powers.
		(iii) Superintending Engineers.	Powers equal to the powers for the grant of Technical Sanction for such works.
		(iv) Executive Engineers.	Powers equal to the powers for the grant of Technical Sanction for such works.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

These powers are subject to the conditions that :-

- (i) the normal procedure laid down for invitation of tenders is followed;
- (ii) the rates quoted and/or amounts tendered are such that the total cost of a project work will not exceed the amount for which the technical sanction has been accorded by more than 4.5%;
- (iii) where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reason should be recorded and further approval should be obtained from (a) the Chief Engineers. For tenders upto the value of Rs.1.000 million; (b) the Administrative Department if the value of the tender is more than Rs.1.000 million but not more than Rs.5.000 million; and (c) the Finance Department, if the value of the tender exceeds Rs.5.000 million; and
- iv) Single tender shall be accepted by next higher authority subject to conditions laid down in policy letter of F.D. No. SO(PWI) 1 (4) RO/74, dated 27.11.1975.

b) Maintenance & Repair

- i) In the case of Ordinary and Special Repairs. (Non-residential buildings & machinery and equipment).
  - (i) Administrative Department. Full Powers.
  - (ii) Chief Engineers. Powers equal to the powers for the grant of Technical Sanction for such works.
  - (iii) Superintending Engineers. Powers equal to the powers for the grant of Technical Sanction for such works.
  - (iv) Executive Engineers. Powers equal to the powers for the grant of Technical Sanction for such works.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(ii) In case of ordinary repairs to Residential buildings.	(i) Administrative Department.  (ii) Chief Engineers.  (iii) Superintending Engineers.  (iv) Executive Engineers.	Full Powers.  Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Full Powers.  Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Upto Rs.1.500 million in each case.  Powers equal to the powers for the grant of Technical Sanction of ordinary and special repairs to non-residential buildings viz Upto Rs.0.300 million in each case.

These powers are subject to the conditions that:—

- (i) the normal procedure laid down for invitation of tenders is followed;
- (ii) the rates quoted and/or amounts tendered are such that the total cost of a project/work will not exceed the amount of technical sanction estimates; and
- (iii) Where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reasons should be recorded and further approval should be obtained from (a) the Chief Engineers for tenders upto the value of Rs.1.000 million (b) the Administrative Department, if the value of the tender is more than Rs.1.000 million, but not more than Rs.2.000 million, and (c) the Finance Department if the value of the tender exceeds Rs.2.000 million.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
3.	To sanction employment of work charged establishment subject to the condition that:-	(i) Administrative Department.	Full powers.
		(ii) Chief Engineers.	Full powers.
	(a) provision exists in the sanctioned estimates;	(iii) Superintending Engineers.	On salaries upto Rs.10,000 per mensum.
	(b) the power is exercised only when the order to commence the work has been received;	(iv) Executive Engineers.	On salaries upto Rs.8,000/- per mensum.
	(c) the monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category; and		
	(d) Method for recruitment Terms & conditions prescribed in the preface of schedule of Wage Rates, 2008 shall be followed.		
4.	Power to sanction fixation of stock limits of various Divisions.	(i) Administrative Department.	Full Powers including Powers to decrease any stock limits temporarily or permanently.
		(ii) Chief Engineers.	Full Powers including Powers to decrease any stock limits temporarily or permanently.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
5.	Powers to sanction tools and plants, ordinary and special.	<b><u>ORDINARY</u></b>	
		(i) Administrative Department.	Upto Rs.1.250 million in each case.
		(ii) Chief Engineers.	Upto Rs.1.000 million in each case.
		(iii) Superintending Engineers.	Upto Rs.0.150 million in each case.
		(iv) Executive Engineers.	Upto Rs.50,000/- in each case.
		<b><u>SPECIAL</u></b>	
		(i) Administrative Department.	Upto Rs.2.500 million in each case.
		(ii) Chief Engineers.	Upto Rs.2.000 million in each case.
		(iii) Superintending Engineers.	Upto Rs.0.300 million in each case.
		(iv) Executive Engineers.	Upto Rs.0.100 million in each case.
6.	Powers to sanction repairs and carriage of Tools and Plants.	(i) Administrative Department.	Upto Rs.0.750 million in each case.
		(ii) Chief Engineers.	Upto Rs.0.500 million in each case.
		(iii) Superintending Engineers.	Upto Rs.0.100 million in each case.
		(iv) Executive Engineers.	Upto Rs.50,000/- in each case.
7.	Payment of compensation under the Workmen's Compensation Act.	(i) Chief Engineers.	Full powers upto the amount admissible under the Act, provided that the payment in each case is pre-audited and all cases in which there is a doubt
		(ii) Superintending Engineers.	

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

as to the applicability of the Act are referred to the Chief Engineer for obtaining legal advice.

8. Administrative approval for works. Superintending Engineers. Upto Rs.2.100 million in each case.

**Note 1:** These powers shall be subject to the following conditions:-

- (a) No expenditure shall be incurred on a scheme unless necessary provision for such expenditure exists in the Development Budget or the Non-Development Budget of the year, as the case may be; and
- (b) In case of Development Scheme, copies thereof shall be sent to the Planning and Development Department and the Finance Department for their record.

**Note 2:** The schemes involving new posts shall be got cleared from the Finance Department.

9. Lease of surplus buildings.
- (i) Administrative Department. Full powers for a period not exceeding one year after obtaining competitive offers.
- (ii) Chief Engineers. Full powers for a period not exceeding one year after obtaining competitive offers.
- (iii) Superintending Engineers. Full powers for a period not exceeding one year after obtaining competitive offers.
10. To issue work orders for works & repairs.
- (i) Executive Engineers. Upto Rs.50,000/- in each case.
- (ii) Sub-Divisional Officer. Upto Rs.20,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
11.	To divert provision for contingencies of a sanctioned estimate for purchase of new items, provision for which could not be made in the original estimate, e.g. stationery, surveying equipment, scientific drawing instruments required for the preparation of estimates, furniture and equipment for site office, etc. for the same work/estimate.	(i) Superintending Engineers. (ii) Executive Engineers.	Full Powers. Upto Rs.25,000/- in each case.
Provided that: -			
(i) Expenditure on survey, scientific, drawing & testing instruments does not exceed 1% of the approved estimate; (ii) Diversion would not be for the purchase of vehicles or for the construction of residential or office accommodation other than the site office for the same work/ project; and (iii) Diversion would not be for acceptance of tender in any case.			
12.	To divert provision for contingencies of a sanctioned estimate for additions to the work and for repairs necessary for the execution/ completion of the work.	(i) Superintending Engineers. (ii) Executive Engineers.	Full powers. Upto Rs.25,000/- in each case.
13.	To sanction sale of trees whether standing or fallen, green or dead by public auction.	(i) Superintending Engineers. (ii) Executive Engineers.	Full Powers. Upto Rs.10,000/- during the financial year.

<b>Sr. #</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

### **PUBLIC SERVICE COMMISSION**

1.	Advertisement charges.	(i) Chairman.	Full Powers.
		(ii) Secretary.	Full Powers.
2.	To sanction expenditure on payment of remuneration to government servants and/ or to persons other than government servants; employed in connection with the examinations held by the Commission.	(i) Chairman.	Full Powers.
		(ii) Secretary.	Full Powers.
3.	Hiring of furniture, stadium / halls labour charges for carriage of furniture, etc., and provision of other essential facilities connected with examination held by the Commission.	(i) Chairman.	Full powers.
		(ii) Secretary.	Full Powers.

### **RECLAMATION AND PROBATION DEPARTMENT**

1.	To grant rewards for the arrest of absconders and absentees from amongst the probationally released prisoners.	(i) Director, Reclamation & Probation.	Upto Rs.5,000/- in each case.
		(ii) Assistant Director Reclamation & Probation.	Upto Rs.1,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

## REVENUE DEPARTMENT (PROVINCIAL SET-UP)

### GENERAL

1.	Remission of revenue in accordance with the rules.	Board of Revenue.	Full powers.
2.	Remission of Land Revenue due to calamities.	Board of Revenue.	Full powers.
3.	Remission of revenue otherwise than calamities, in accordance with the rules, but not in relaxation of any rules.	Board of Revenue.	Upto Rs.2,000/- in each case.
4.	Refund of revenue otherwise than in accordance with the rules, but not in relaxation of rules.	Board of Revenue.	Upto Rs.2,000/- in each case.
5.	Powers to sanction loans under the Agriculturist Loans Act.	Board of Revenue.	Full powers.
6.	Powers to sanction loans under the Land Improvement Loan Act.	Board of Revenue.	Upto Rs.0.100 million in each case.
7.	Powers to sanction suspension of recoveries of loan under the Land Improvement Loans Act and the Agriculturist Loans Act.	Board of Revenue.	Full powers but in accordance with the Taccavi Acts and Rules.
8.	Powers to sanction the remission of disallowances by Audit Officers.	Board of Revenue.	Upto the sum of Rs.100/- in individual cases.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
9.	To sanction refund of court-fee stamps affixed unnecessarily, in consequence of an order of a Court.	Board of Revenue.	Full powers on production of an order of the Court.
10.	To sanction refund of mutation fee in case of rejection of mutation in accordance with the rules.	Board of Revenue.	Full powers.
11.	To sanction refund or renewal of impressed or adhesive court-fee stamps which have been spoiled, or rendered useless or unfit for the purpose intended or for which the purchaser has not immediate use.	Board of Revenue.	Full powers.
Subject to the deduction of six paise per Rupee of face value in the case of refunds, except in case of court-fee, stamps not spoiled or rendered unfit for the returned in Collector, store on –			
(i) expiration of licence; or (ii) revocation of licence for any reason other than fault of the licensee.			
12.	To sanction expenditure in cases in which money is credited to Government Treasury or purchase of stamps, but stamps are not actually purchased.	Board of Revenue.	Full powers.
13.	To sanction writing off of the value of:		
(i) non-postal stamps that are obsolete, unserviceable or spoiled.			
		Board of Revenue.	Upto Rs.500/-.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	(ii) water-marked plain paper which is damaged and unfit for use.	Board of Revenue.	Upto Rs.300/-.
	(iii) (a) Stamps lost in transit.	Board of Revenue.	Upto Rs.500/-.
	(b) loss of stamps forming part of the stock in a local Branch Depot.	Board of Revenue.	Upto Rs.300/-.
14.	To write off irrecoverable loss of stamps revenue.	Board of Revenue.	Upto Rs. 500/-.
15.	Leases of surplus buildings.	Board of Revenue.	For a period not exceeding one year after obtaining competitive offers.

### DISPOSAL OF LAND

1.	To sanction grant of State Agricultural lands in colonies.	Board of Revenue.	Full powers subject to the condition that the grant is made in accordance with standing orders or a Scheme approved by the Revenue Department in consultation with the Finance Department.
2.	To sanction grant of nazul lands free of cost to Local Governments.	(i) Board of Revenue / Administrative Department.	Full powers.
3.	To allot land for graveyards and cremation grounds.	Board of Revenue.	Full powers.
4.	To allot land for kanals (tanning yards).	Board of Revenue.	Full Powers.



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
5.	To sell State land for agricultural purposes.	Board of Revenue.	Upto fifty acres.
	Provided that:-		
	(a) The land is sold by auction held in accordance with the condition approved by Government or the board of Revenue; and		
	(b) The reserve price is approved by the Board of Revenue before the auction is held.		
	<b>Note:</b> The result of such auction should be reported to the Board of Revenue in such form as may be prescribed by it.		
6.	To sanction sale of awkward plots of State land for agricultural purpose by private treaty.	Board of Revenue / Administrative Department	Full Powers.
7.	To sanction sale of escheated land.	Board of Revenue.	Full Powers.
8.	To sanction sale of nazul Land by: -		
	(i) Public auction; and	Board of Revenue.	Full powers.
	(ii) Private treaty at market value.	Board of Revenue.	(i) in a First Class Municipality-sites upto half an acre; (ii) in a Second Class Municipality and other urban area-site upto one acre; and (iii) in rural areas-sites upto five acres.
9.	To sanction or cancel sale of old wells.	Board of Revenue.	Full powers.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
10.	To sanction sale of State land for non-agricultural purposes by:—		
	(i) Public auction; and	Board of Revenue.	Full Powers
	(ii) Private treaty at market value.	Board of Revenue.	(i) In a First Class Municipality-sites upto half an acre; (ii) in a Second Class Municipality and other urban areas-sites upto one acre; and (iii) in rural areas-sites upto five acres.
11.	To sanction sale of sites required exclusively for the purpose of a Temple, Mosque, Church or other religious building in State-owned towns, i.e. towns built mainly on State owned land colonies.	Board of Revenue.	Full powers subject to the condition that the first four kanals are paid for at half of the market value and any area in excess is paid for at full market rates.
12.	To sanction sale of land required exclusively for the purpose of a Mosque, Temple or Church in areas other than those specified in item 11.	Board of Revenue.	Upto 12 kanals subject to the condition that the first 4 kanals are paid for at half of the market value and any area in excess at full market rates.
13.	To sanction reserve price of land to be sold by auction.	(i) Administrative Department. (ii) Board of Revenue.	Full powers. Full powers.
14.	To sanction sale of village residential shod site by private treaty.	Board of Revenue.	Full powers subject to the order of the Commissioners regarding the price.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
15.	To fix amount of compensation cases involving breach of the conditions of sale.	(i) Board of Revenue.  (iii) Administrative Department.	Upto Rs.10,000/- in each case.  Above Rs.10,000/- in each case.
16.	To cancel sale of State land and refund the price already paid in cases in which:–  (1) the land is sold and after sale it transpires that:  (a) it, or a part of it, is owned by another person; or  (b) it, or a part of it, is already allotted or leased out to another person or it has already been sold on installment basis to another person; or  (c) a part, or whole of it, is a graveyard.  (2) the land is sold as commanded by a canal but it is found later on as a result of the Irrigation Department's report that a major part of it is situated outside the Irrigation boundary of the canal.  (3) the land is sold erroneously under some mistake of fact.	Board of Revenue	Full powers provided that:–  (a) the cancellation is of the whole and not of part of it; and  (b) the price paid is refunded without any interest there on or compensation.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### EXCHANGE

- |     |                                                                                                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----|----------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17. | To sanction exchanges of Nazul land of equal value.                                                | Board of Revenue. | <ul style="list-style-type: none"> <li>(a) in a First Class Municipality-sites upto half an acre;</li> <li>(b) in a Second Class Municipality and other urban areas-sites upto one acre; and</li> <li>(c) other areas-sites upto five acres.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 18. | To sanction exchange of land under the peasant grant of occupancy with state land in colony areas. | Board of Revenue. | <p>Full Powers in the following cases:-</p> <ul style="list-style-type: none"> <li>(a) where land has been acquired for public purposes;</li> <li>(b) where the Irrigation Department find difficulty in maintaining irrigation; and</li> <li>(c) where the land has been adversely affected by water-logging, and the sub-soil water is reported by the Irrigation Department or any other agency of Government dealing with water-logging and salinity control to be within five feet of the surface and the area affected has become banjar to the extent of 1/3rd of the total holding and is incapable of bearing 25 paisa corp owing to the presence of thur.</li> </ul> |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

**LEASE**

19. To sanction lease of:

(1)	Land under the rules contained in Appendix III to the Land Administration Manual other than land included in a colonization scheme or which is likely to come under perennial irrigation in the forceable future.	Board of Revenue.	Full powers in accordance with the rules for the lease of waste lands contained in Appendix II to the land Administration Manual.
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(2)	Land for grazing of cattle.	Board of Revenue.	Full powers in accordance with the rules for the lease of waste lands contained in Appendix II to the land Administration Manual.
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(3)	Fruit trees not in the compound of Government buildings.	Board of Revenue.	Full Powers.
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20.	To lease out State agricultural land by tenders in colonies.	Board of Revenue.	Full Powers provided that the area to be held at one time by a lease shall not exceed the limit fixed under the Land Revenue Orders.
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21.	To lease out State land for agricultural purposes by private treaty.	Board of Revenue.	Full powers upto five years.
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22.	To sanction long lease with special conditions under a scheme approved by Government.	Board of Revenue.	Full powers.
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<b>Sr. #</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
23.	To sanction lease of nazul land.	Board of Revenue/ Administrative Department.	Full powers.
24.	To sanction lease of State land for non-agricultural purposes.	Board of Revenue.	Full powers subject to the condition that the lease does not involve the erection of a building.
25.	To sanction lease of land to Local Governments.	Board of Revenue.	Full Powers.
26.	To lease out State land for brick kilns.	Board of Revenue.	Full Powers.

### **CONCESSIONS AND REMISSIONS**

27.	To sanction renewal, for the term of the new settlement of land revenue, assignments enjoyed by religious and charitable institutions or rest-houses the terms of which have expired (with the expiring settlement).	Board of Revenue.	Grants of the annual value of Rs. 50 or under.
28.	To convert an assignment of land revenue released for the life or lives of the Manager or Managers of any religious and charitable institution or rest house into an assignment for the term of the new settlement on the condition of its proper maintenance even though one or more of the grantees is still alive.	Board of Revenue.	Grants of the annual value of Rs. 50 or under provided that a grant of which the condition have been so altered shall in no case be resumed until it is liable to resumption under the conditions on which it was originally made.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
29.	To sanction Continuance of village service grants at a general re-assessment of a district.	Board of Revenue.	All grants of the annual value of Rs. 20 or under for any period not exceeding the term of the new settlement.
30.	To sanction continuance of religious and charitable grants for the remainder of term of settlement if the original term of release expires during the period of settlement.	Board of Revenue.	All grants of the annual value of Rs. 50 or under.
31.	To remit acreage rate.	Board of Revenue.	To remit upto Rs.100 per harvest in a single case.
32.	To levy or remit acreage rate.	Board of Revenue.	Full powers.
33.	To sanction remission of rent on temporary cultivation.	Board of Revenue.	Full Powers.
34.	Shifting of installments connected with disposal of land.	(i) Board of Revenue.	Upto three years.
35.	Increase in number of installments connected with the disposal of land.	Board of Revenue.	Upto 14 half yearly installments.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

### SECRETARIAT (SERVICES AND GENERAL ADMINISTRATION DEPARTMENT)

1. Sanctioning expenditure debitable to contingencies:-
  - (i) Local purchase of stationery. Chief Secretary. Full powers.
  - (ii) Addition to or repairs of Instruments and furniture. Chief Secretary. Full powers.  
**Note:** Hiring of furniture should be avoided. The delegation is meant to cover the period till furniture is purchased.
  - (iii) Expenditure on rent of residential buildings. Chief Secretary. Upto 20 percent of the pay of the occupant, or the intending occupant subject to a certificate from the Executive Engineer that the rent is reasonable.
  - (iv) Ceremonial functions and state entertainment. Chief Secretary. Full Powers subject to the availability of funds in the sanctioned Budget Estimates.
2. To sanction expenditure on operation & maintenance of aircrafts. Chief Pilot, VIP Flight. Upto Rs.2.000 million at a time.
3. Powers to sanction expenditure on purchase of gifts. Director General (Protocol). Upto Rs.1.000 million in each case through negotiation.

Subject to the condition that:

- a) The kind of gift may be approved by the Chief Minister, Punjab, and



Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4

b) In cases where the cost of gift exceeds Rs.0.500 million, the rate will be negotiated with the supplier, by the Director General (Protocol) and a nominee of the Principal Secretary to the Chief Minister, not below the rank of Additional Secretary.

4. Powers to sanction expenditure on arrangements for the guests of the Punjab Government.
- |                                  |                                          |
|----------------------------------|------------------------------------------|
| (i) Secretary (I&C), S&GAD.      | Exceeding Rs.0.200 million in each case. |
| (ii) Director General (Protocol) | Upto Rs.0.200 million in each case.      |

**Note :**

- (i) The Director General, Protocol shall obtain ex-post-facto approval of the Secretary (I&C) within one month of the sanction of payment accorded by him;
- (ii) Details of the hotels / guests houses, hired for the accommodation of the distinguished guests of the Punjab Government will be provided to the Secretary (I&C) prior to the conduct of visits; and
- (iii) Monthly statements of all expenses incurred on the accommodation of guests shall be furnished to the Secretary (I&C) and Chief Secretary.

### SPECIAL EDUCATION DEPARTMENT

- |                                                                                                                     |                                                                                      |                                |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------|
| 1. Purchase of scientific equipment and apparatus, furniture, instruments, teaching material/teaching learning aid. | (i) Director Special Education Punjab, Lahore.                                       | Upto Rs.50,000/- in each case. |
|                                                                                                                     | (ii) Principals of High Schools of Special Education / Headmasters / Headmistresses. | Upto Rs.10,000/- in each case. |
|                                                                                                                     | (iii) District Education Officers (Special Education).                               | Upto Rs.10,000/- in each case. |

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
		(iv) All other Drawing & Disbursing Officers under the Director, Special education, Punjab / District Education Officers (Special Education).	Upto Rs.2,000/- in each case.
2.	Payment of Scholarships.	Administrative Department.	Full Powers subject to budget provision to determine the number of scholarships to be paid in accordance with the existing rules applicable to various areas.
3.	Award of Scholarship to individual scholars within the number sanctioned by the Administrative Department.	(i) Director, Special Education, Punjab, Lahore.	Full Powers to award of Primary / Middle Schools Scholarships tenable in Primary and Secondary Classes.
		(ii) District Education Officer (Special Education).	Full Powers to award of Primary / Middle Schools Scholarships tenable in Primary and Secondary Classes.
4.	Leases of land belonging to Special Education Department in forest area and not borne on the books of the forest or any Department by auction.	Administrative Department.	Full Power subject to Rules and policy laid down.
5.	i) To give Technical Sanction to the estimates for expenditure on painting and replacement of glass panes of doors and windows of educational institutions.	(i) Director, Special Education, Punjab, Lahore.	Upto Rs.10,000/- in each case.
		(ii) District Education Officer (Special Education) Officers/Principals of Colleges.	Upto Rs.5,000/- in each case.
		(iii) Headmaster/ Headmistress of High Schools.	Upto Rs.2,000/- in each case.

Sr. #	Nature of powers	To whom delegated	Extent
1	2	3	4
	ii) Annual / Special Repairs of Buildings of Schools of Special Education.	(i) Director, Special Education, Punjab, Lahore / Principal of Colleges & High Schools of Special Education.	Upto Rs.10,000/- in each case.
		(ii) Headmaster / Headmistress of Schools of Special Education.	Upto Rs.5,000/- in each case.
6.	To accord Administrative Approval for Repair and Maintenance Works in respect of non-residential buildings.	(i) Director, Special Education, Punjab, Lahore.	Upto Rs.0.500 million in each case.
		(ii) Principals of colleges / Institutions of Special Education	Upto Rs.0.100 million in each case.

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

The 2<sup>nd</sup> October, 2006

No.FD(FR)II-7/87. In exercise of the powers conferred upon him under Article 119 of the Constitution of the Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in the Punjab Financial Rules, Volume I, the following further amendments shall be made:-

**Amendments:**

In the said rules: -

- i) Rule 15.2 shall be substituted by the following: -

“(ii) Purchase and acquisition of stores.

**15.2. (a)** The purchases of articles required for the public service whether of indigenous origin or of otherwise shall be made by the Departments through their respective purchase agencies. The Purchase Manual issued by the Services & General Administration Department, shall be applicable.

(b) Subject to the provisions of sub-rule (a) above and note 3 & 4 under rule 8.3, the officers of various categories mentioned in the First Schedule to the Delegation of Financial Powers Rules, 2006 may make direct local purchase from within the country (not involving expenditure of foreign exchange) as authorized from time to time.

These powers would be available for:-

- (i) An article of store; or a class of similar articles of stores;
- (ii) During a period of one year unless the requisite stores are controlled or covered by a Rate and Running Contract or are of such a special nature as cannot easily be procured

or are exempted under special or general order of Government or by any other officer authorized on their behalf;

- (iii) If the value of proposed purchase is beyond the prescribed financial competence of local powers during the financial year, sanction of competent authority possessing the requisite local powers shall be required. Each sanction of expenditure shall bear the total amount of sanctions made during the year.
- (c) Purchases should be made in the most economical manner; when stores are purchased from the open market, the system of open competitive tender should as far as possible be adopted and the purchases should be made from the lowest tender unless there are any special reasons to the contrary which should be recorded in writing.
- (d) The instructions regarding inviting tenders, clearance and forwarding of imported stores, submitting of necessary documents to the liaison officer and recopying of the imprest placed at his disposal as contained in the said Purchase Manual, should be strictly adhered to.

**Note: -** Further, instructions for purchase and acquisition of stores are given in Annexure-D to this chapter”; and

- ii) In Chapter XV, Annex-D shall be substituted by the following:-

#### **“ANNEXURE ‘D’**

#### **Referred to Rule 15.2**

While making purchases, the following instructions should be observed in addition to those given in Chapter XV of these rules: -

- (a) Unless a rate or running contract exists for the supply of the articles or unless the value of the order to be placed is small, or unless there are sufficient reasons, which should be recorded in writing to indicate that it is not in the public interest to call for tenders (such reasons to be confirmed by the next superior controlling authority within one week after the decision), purchases should be made by inviting tenders and tenders should be obtained by: -
  - (i) Advertisement (open tender);
  - (ii) Direct invitation to a limited number of firms (limited tender); and
  - (iii) Invitation to one firm only (single tender or proprietary purchase).
- (b) The open tender system i.e. invitation to tender by public advertisement should be followed in all cases where the expenditure exceeds the local purchase powers of a sanctioning authority.
- (c) For the local purchase limited tender system (viz Notices for bids shall be sent to the registered Firms/Suppliers) should be adopted subject to the following conditions:-
  - (i) It does not involve foreign exchange;
  - (ii) If the value of proposed purchase is beyond the prescribed financial competence of local powers during the financial year, sanction of competent authority possessing the requisite local powers shall be required. Each sanction of expenditure shall bear the total amount of sanctions made during the year.
- (d) The 'single tender' system may be adopted for small orders, or when the articles required are of a proprietary character and competition is not considered necessary.
- (e) A 'small order' shall mean an order the total value of which does not exceed Rs.10,000/-.
- (f) In all such cases, however, the purchasing office should consider whether it would not be feasible to effect purchases through Purchase Manual or

to avail of the running / rate contract entered into by the competent authority, under Purchase Manual.”

**BY ORDER OF THE GOVERNOR OF THE PUNJAB**

**SECRETARY FINANCE**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to the Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. The Additional Secretary / Staff Officer to the Chief Secretary, Punjab, Lahore.
4. All Administrative Secretaries to the Government of the Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. All Additional Secretaries/Deputy Secretaries in Finance Department.
8. The Superintendent Government Printing Press, Lahore, for gazette notification

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**No. & Date Even:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
5. The Director General (Receipt) Audit, Punjab, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General (Works Accounts) Audit, Punjab, Lahore.
8. The Director General (DERA) Audit, Punjab, Lahore.
9. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

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**WRITE OFF OF LOSSES**

*Finance Department's Letter No. SOA-II-2/64, dated 2<sup>nd</sup> April, 1964.*

Subject: **EXAMINATION OF APPROPRIATION ACCOUNTS THE AD-HOC PUBLIC ACCOUNTS COMMITTEE AND THE POWERS TO WRITE OFF LOSSES**

I am directed to refer to this Department's endorsement Circular No. S.O.FR-II/10/26/63, dated 19<sup>th</sup> March, 1963 and to state that it has now been decided to amplify the instructions contained in the West Pakistan Delegation of Power under Financial Rules and the powers of Re-appropriation Rules, 1962 as follows:—

- (i) All cases involving loss of property, etc. exceeding Rs. 5,000 should be reported to audit for comments before final orders are passed with regard to writing off of loss by administrative Department or the Finance Department, as the case may be.
  - (ii) A self contained report should be sent to the Accountant General, with regard to the circumstances of the loss and the Accountant General, would be entitled to call for such other documents and records as he considers necessary.
2. It is requested the compliance of the above instructions may be ensured.
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**GOVERNMENT – DEFINITION OF**

Finance Department letter No. SOAA-II -3/59-1685/64 Dated 10<sup>th</sup> December, 1964.

Subject: - **DEFINITION OF TERM “GOVERNMENT” AS USED IN THE FINANCIAL SANCTIONS.**

It has been brought to the notice of the Finance Department that an ambiguity exists in certain quarters with regard to the term “Government” as used in matter of financial sanctions under the Financial Rules. The term is already defined and the business of Government is distributed amongst several departments under West Pakistan Government Rules of Business, 1962. The word “Government” as defined in rule 2(x) of the Rules of Business means Executive Government of the Province and executive authority of the Provincial Government in financial matters is exercised by Administrative Department in consultation with the Finance Department.

2. Under rule 121 of the Punjab Financial Rules Volume I Government, has been defined as “an Administrative Department of Government” This definition when read with rule 15 of the Rules of Business, also clearly shows that no Administrative Department, without previous consultation with the Finance Department, can issue any order having financial implication, except an order in pursuance of any general or special delegation made by the Finance Department.

3. With this clarification it is hoped that consultation with Finance Department will invariable be made when the authority competent to accord financial sanction is “Government” and no specific delegation for the purpose of such a sanction, already exists in favour of the sanctioning authority.

4. An acknowledgement is requested.

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*Finance Department's Letter No. (A.A)-II-4/67, dated 17th May, 1970*

Subject: **DELEGATION OF POWERS FOR PURCHASE AND REPLACEMENT OF VEHICLES INCLUDING COMMERCIAL VEHICLES, JEEPS AND LAND ROVERS.**

I am directed to refer to item "7-A Purchase and Replacement of Vehicles including Commercial Vehicles, Jeeps and Land Rovers", under "Second Schedule Part I, Powers Common to all Departments" of Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962. Administrative Departments and Officers in Category I, have full powers for replacement of vehicles subject to the following conditions:-

- (1) The strength of vehicles in the Department has been sanctioned by the Finance Department, and the replacement is required for keeping up the sanctioned strength;
- (2) That the vehicles have been condemned for use by a Competent Authority, or have completed a ascertain mileage or years of service which may be prescribed by the Government;
- (3) That there is specific budget provision for the expenditure; and
- (4) That the sanctioning officer is satisfied that the work for which the vehicle was originally sanctioned, has not undergone substantial reduction making it redundant to replace the vehicle.

2. A point has arisen as to who is the competent authority for condemnation of vehicles. It has been decided by the government that the authority competent to replace vehicles will also be competent to condemn them subject to above mentioned conditions.

~~3. A Committee consisting of Motor Vehicles Examiner and works Manager Assistant Works Manager of the Road Transport Corporation, will give technical advice to competent authority whether a government owned vehicle which has completed prescribed life and mileage, may be declared condemned or it may be retained in service for some time more after further repair, if necessary.~~

3. A Committee consisting of Secretary, R.T.A., Motor Vehicle Examiner and MMPI concerned will give technical advice to the competent authority whether Government-owned vehicle, which has otherwise completed its prescribed life and mileage, may be declared condemned or it may be retained in service for sometime more after further repairs, if necessary. (Para 3 substituted vide Finance Department's letter No. A&A/II-4/67(P) dated 29-04-2000).

4. The expected life in years and the mileage expected to be completed by different makes and types of Government owned motor vehicles, before considering them for condemnation, is enclosed for guidance.

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*Industries and Mineral, Development Letter No.11-16/164-69 (iii), 17<sup>th</sup> February, 1971  
endorsed by Finance Department –*

Subject: - **ENHANCEMENT OF LOCAL PURCHASE POWERS.**

In pursuance of paragraph 2 of this Departments letter No.II-16/146-69, dated 8<sup>th</sup> October, 1970 the Governor of the Punjab is pleased to approve the following categorization classification of various types machinery and pare parts to be locally purchased by the Agriculture Department, Government of Punjab: -

1. All Earth moving machinery except bulldozers.
2. Bulldozers –
  - (i) Main Engine, Fuel system, Air Cleaning group, Electrical system and starting Engine system.
  - (ii) Gear Box, Final Drive, steering system Clutch, Brakes, Cooling, Hydraulic and other system.
3. Tractors (Wheel Type)
4. Other Farm equipment.
5. Drilling machinery and equipment
6. Automobile Vehicle (all Engine / other parts except Tyres, Tubes and batteries.
7. Tyres and tubes.
8. Batteries.

This spares for each of these types of machinery / groups would be considered a district articles of stores for the purpose of limits on powers of local purchases.

This supersedes the orders contained in Finance Department reference Nos.SOS IV/37/70, dated 14<sup>th</sup> January, 1971.

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*Finance Department's letter No.FD(FR) II-8/71, dated the 2<sup>nd</sup> March, 1976.*

Subject: - **FINANCIAL CONTROL OVER – EXPENDITURE.**

I am directed to state that it has been brought to the notice of the Government that there is growing tendency amongst the departmental authorities executing agencies to undertake the work / scheme without the –

- (i) approval of scheme by the competent authority.
- (ii) administrative approval.
- (iii) technical sanction

This is a violation of the instruction contained in rule 17.2 of the Punjab Financial Rules Vol.-I and rules 2-4 to 2-7 of the P.W.D. Code, and show lack of financial control by the controlling authorities.

2. I am, therefore, to request you to direct all officers under your administrative control not to incur expenditure on schemes/works: -

- (i) which have not been approved by the competent authority.
- (ii) for which funds have not been provided
- (iii) for which administrative approvals have not been accorded, and
- (iv) for which detailed estimates have not been prepared and approved by the competent authority.

3. The instructions do not modify the provision of rule 2.16 (f) of the Departmental Financial Rules relating to public works and Forest Departments.

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*Finance Department's letter No.FD(FR) VI-19/78, dated the 6<sup>th</sup> August, 1978*

Subject: - **ADMINISTRATIVE APPROVAL**

I am directed to state that it has been observed that Administrative approvals to work and development schemes are being issued in piecemeal and in some cases on year to year basis. This procedure is not correct and in order to lay down a uniform policy it has been decided that following instructions should be followed –

- (i) Administrative approval should be accorded for the total approved cost of the scheme / work indicating the Capital and Revenue costs separately Administrative approval will be valid for the entire duration of the scheme or the period of completion of the work and annual approvals in relating to the provisions in the Annual Development Programme / Budget Estimates will not be necessary.
- (ii) Sanction to the creation or continuance of the posts and provision for contingencies, etc., shall, however, continue to be issued on year to year basis.
- (iii) An Administrative approval which has not been acted on for two years must be held to have lapsed, unless it is specifically renewed with necessary budget provision as laid down in rule 18.14 of the Punjab Financial Rules, Vol.-I
- (iv) The Administrative approval will, however, require revision if the total outlay on the scheme / work is likely to exceed the limit of 15% over the originally approved cost or if there is a change in the scope of the scheme / works.

2. you are requested to kindly ensure that Administrative approvals are issued / revised in accordance with the instructions mentioned in para 1 above.

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**UNAUTHORIZED DEPOSIT OF GOVERNMENT MONEY**

*Finance Department's letter No. FD(FR)V-6/2, dated the 29<sup>th</sup> October, 1978.*

Subject: **UNAUTHORIZED OPENING OF BANK ACCOUNTS AND DEPOSIT OF GOVERNMENT MONEY IN PRIVATE BANKS**

I am directed to state that the Auditor General in his report on the accounts of Government of Punjab for the year 1970-71 has reported that certain officers had unauthorizedly opened accounts with the commercial banks and had deposited therein money withdrawn from the provincial revenues. The Public Accounts Committee has taken a serious view of the irregularity.

2. In this connection, attention is invited to Rule 7(1) of the Punjab Treasury Rules which lays down that all moneys received by a Government servant on behalf of the Provincial Government shall be paid in full into Treasury and shall be included in the Provincial Consolidated Fund or Public Account of the Province as the case may be. Similarly, rule 9(1) *ibid* lays down that a Government servant may not, except with the special permission of the Government deposit in Commercial bank moneys with drawn from the Provincial Consolidated Fund or Public Account of the Province.

3. I am to request you that above mentioned provisions of the rules may kindly be brought home to all the Officers under your administrative control for strict compliance. In no case the Government money coming into the hands of a Government servant either on account of receipts of the Government or by way of with drawal from the Treasury should be kept in a commercial band except with the specific sanction of the Finance Department. In case any bank account has been opened by some Offices/institutions the same may be closed forthwith and the balance standing therein credited to the Government account.

4. Any violation of above mentioned rules and these instructions will be regarded as a serious financial irregularity and the Government servants concerned shall be held personally responsible for such an irregularity.

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*Finance Department's letter No.F.D.(FR)-II-1/78, dated the 14<sup>th</sup> January, 1980.*

Subject: - **AUTHENTICATION OF ADMINISTRATIVE APPROVAL FOR WORKS IN CASE WHERE THE SCHEME IS APPROVAL BY ADMINISTRATIVE DEPARTMENTS IN A SUB-COMMITTEE OR BY A CATEGORY-I OFFICER.**

Under Serial No.4 of Part I of the Second Schedule to the Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962, as Administrative Department in Sub-Committee can accord administrative approval to a work / development scheme costing upto Rs.40.00 lacs and an officer in Category-I can do so upto Rs.10.00 lacs without placing it before the Sub Committee. It has been brought to the notice of this Department that there is some ambiguity about the manner in which administrative approval for such a scheme is to be conveyed to the audit office. It is, therefore, clarified that where a scheme is approved by an Administrative Department in Sub-Committee or by a Category-I officer on his own authority, the Administrative Department or the Category-I Officer, as the case may be may authenticate the audit copy without sending it to the Finance Department for this purpose; and if budget provision is available, it may be treated as financial sanction.

2. It is, however, emphasized that where an Administrative Secretary exercises these powers in Sub-Committee –

- (i) no expenditure should be incurred on it unless there is a provision in the development budget of the year;
- (ii) particulars of the scheme, so sanctioned, should be sent to the Planning and Development Department as well as to the Finance Department simultaneously for record;
- (iii) if there is unanimity, no reference need be made to the PDWP, but in case of difference of opinion, the scheme has to be referred to the PDWP;
- (iv) a copy of the administrative approval issued by the Administrative Department should be endorsed to the Planning and Development

Department and the Finance Department; and staffing of the Development Schemes cleared through the Departmental Sub-Committee would required separate clearance from the Finance Department.

- (v) staffing of the Development Schemes cleared through the Departmental Sub-Committee would require separate clearance form the Finance Department.

3. In the case of Category-I Officers Superintending Engineers and Directors Incharge of divisional level offices, their powers in this behalf are also subject to the limitation that if the scheme involves creation of staff, the staff portion is to be got cleared from the Finance Department.

4. In the case of schemes approved by a Divisional Co-ordination Committee within its area of jurisdiction, the administrative approval should be issued over the signatures of the Commissioner after it has been scrutinized by the Director Development in this office.





No.FD (M-II) /1-2/82  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
(Monitoring Wing)

Dated Lahore, the 5<sup>th</sup> Sept: 1983.

From

The Secretary to  
Govt. of the Punjab,  
Finance Department.

To

1. All Administrative Secretaries to Government of the Punjab.
2. All Heads of Attached Department.
3. All Regional Heads.
4. All Commissioners/Deputy Commissioners in the Punjab.
5. Registrar, Lahore High Court Lahore.

Subject: - **PRINCIPLES FOR EXPLAINING SAVINGS AND EXCESSES IN PROVINCIAL APPROPRIATION ACCOUNTS.**

Sir,

I am directed to state that under the existing rules Heads of Departments are required to furnish to the Accountant General/Director General, Audit and Accounts Works, explanations of the variations between the final figures of grant or re-appropriation under each sub-head. No explanation is required in the following cases.

**(A) Savings**

- (i) In all cases where the saving is less than Rs. 100/-.
- (ii) If in any case the savings are less than the amount specified below and also less than the percentage of the final appropriation as shown opposite each amount:-

Amount	Percentage of the final Appropriation
Rs. 500	20
Rs. 1,000	10
Rs. 5,000	5
Rs. 10,000	3
Over Rs. 10,000	2

**B) Excesses**

If the excess is less than the amount specified below and also less than the percentage of the final appropriation shown opposite each amount:

<b>Amount</b>	<b>Percentage of the final Appropriation</b>
Rs. 500	5
Rs. 1,000	2
Over Rs. 1,000	1

2. The Federal Public Accounts Committee while examining the accounts for 1970-71 expressed the view that the existing principles need a review because the existing percentage had become un-realistic in view of increased developmental activities and worldwide inflationary trends in costs. The Committee suggested that the Finance Division and the Auditor General of Pakistan might reconsider and advise more purpose-oriented principles. After examining the subject in depth, the following new principles have been laid down by the Federal Government: -

- (a) No explanation will be required in the case of savings up to 5% in both development and non-development expenditure;
- (b) Explanation will be required in cases of all excesses under a grant / appropriation

**Note: 1** The above principles shall apply to the savings / excesses in each minor functional code (Previously sub-Head) under a grant / appropriations.

**Note: 2** Although explanation for saving to the extent indicated above will not be required to be submitted in the written departmental replies, the Departments would be expected to remain equipped to furnish them if the Public Accounts Committee may so require.

3. The Ad hoc Public Accounts Committee of the Punjab Govt. has decided that the new principles for explaining savings and excesses may also be adopted by the

Provincial Government. Accordingly, the Governor of the Punjab has been pleased to order that in future the principles for explaining savings and excesses laid down in para 2 above may be followed by the Administrative Departments for explaining savings / excesses in the Appropriation Accounts.

4. I am, therefore, to request that unless otherwise directed by the Public Accounts Committee, the above principles may be followed in explaining excesses / savings in respect of the future Appropriation / Accounts.

5. An amendment in the Punjab Budget Manual is separately being made.

Your Obedient Servant,

Sd/-

**DEPUTY SECRETARY (MONITORING)**  
For Finance Secretary

**Even No. & Date:**

A copy is forwarded to the: -

1. Auditor General of Pakistan, Central Govt. Offices Buildings Gulberg-II, Lahore.
2. Accountant General, Punjab, Lahore.
3. Director General Audit and Accounts Works, Punjab, Lahore

Sd/-

**(HABIB- UR- REHMAN)**  
**DEPUTY SECRETARY (MONITORING)**  
For Finance Secretary

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**OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB, LAHORE**

NO. TM-I/2-3A (iii)/86-88/10247

Dated: 27.06.1988

To

The Secretary,  
Government of the Punjab,  
Finance Department,  
Lahore.

Subject: **DELEGATION OF POWERS UNDER THE FINANCIAL RULES AND THE POWERS OF RE-APPROPRIATION RULES, 1962.**

Please refer to the Finance Department's Memo No. FD (FR) II-1/78 dated 29-05-1988 on the above subject.

2. This office has sought for the clarification on the following points:
- (i). Where the powers delegated in Serial No. 3(a) of Part-I of the Second Schedule to the Delegation of Powers under the Financial Rules and Powers of Re-appropriation Rules, 1962, are to be exercised in respect of such items of expenditure only which are shown distinctly under Serial No. 3(a) *ibid* subject to the fulfillment of conditions mentioned against each such item under Serial No. 3(b) *ibid*.
  - (ii). Where specific powers have been delegated for items in Part-I of the Second Schedule *ibid* (excepting Serial No. 3), the delegate should exercise those specific powers and not the powers under Serial No. 3(a) *ibid*.
  - (iii). Where specific powers have been delegated *vide* Part-II of the Second Schedule *ibid*, the delegate should exercise those special powers and not the powers under Serial No. 3(a) of Part-I *ibid*.
3. The Finance Department have replied the points in *seriatim* as under:
- (i) The powers delegated under Serial No. 3(a) are to be exercised in respect of all items of expenditure specifically shown in the

budget estimates in detail irrespective of the fact whether these items are shown under Serial No. 3(b) or Serial No. 4 to 14 of Part-I of the Second Schedule. However, the conditions imposed against any sub-item of item 3(b) will be applicable even if sanction is accorded under item 3(a) in view of the specific budget provision.

(ii) &

(iii) The powers delegated in Part-I (Serial No. 4 to 14) and Part-II of the Second Schedule are in addition and not in substitution of the powers delegated vide Serial No. 3(a) of Part-II *ibid*.

4. This office has examined the reply of the Finance Department and is of the view that the powers delegated under Serial No. 3(a) are to be exercised in respect of such items of expenditure only which are shown distinctly under Serial No. 3(b) and not in respect of such items shown against Serial No. 4 to 14 of Part-I or Part-II *ibid*. For example, the purchase and replacement of vehicles for which no powers have been delegated under Serial No. 3(a) *ibid* would not be governed under Serial No. 3(a) in spite of the fact that specific provision for purchase and replacement of vehicles exists in the budget of the Department, but would be regulated under the specific powers delegated for the purpose under Serial No. 7-A of Part-I *ibid*. Likewise, this office is of the view that purchase of medicines for hospitals for which no powers have been indicated in Part-I *ibid* in spite of the availability of specific provision in the budget of a hospital but would be regulated by the powers mentioned against Serial No. 2 of Part-II- Special Powers to the Health Department of the Second Schedule *ibid*. In case it is held that the powers delegated under Serial No. 3(a) *ibid* are applicable in such cases, then there does not seem any justification to retain the powers mentioned against Serial No. 7-A of Part-I or Serial No. 2 of Part-II- Special Powers to Health Department, etc, because of the reason that the powers delegated under Serial No. 3(a) *ibid* are such high than those delegated under other Serial Nos. For instance, the different categories of officers of the Health Department enjoy the powers of sanctioning expenditure on purchase of pharmaceuticals to the extent mentioned against each below vide Serial No. 2 of Part-II- Special Powers to Health Department:-

<b>Sr. #</b>	<b>To whom delegated</b>	<b>Extent</b>
i)	Administrative Department	Full powers
ii)	Officers in Category-I	Rs. 10,000/
iii)	Officers in Category-II	Rs. 5,000/
iv)	Officers in Category-III	Rs. 25, 00/
v)	Officers in Category-IV	Rs. 500/

On the other hand, the powers of these officers to sanction expenditure under Serial No. 3(a) *ibid* are as under:-

<b>Sr. No.</b>	<b>To whom delegated</b>	<b>Extent</b>
i)	Administrative Department	Full powers
ii)	Officers in Category-I	Full powers
iii)	Officers in Category-II	Each item not exceeding Rs. 50,000/
iv)	Officers in Category-III	Each item not exceeding Rs. 25,000/
v)	Officers in Category-IV	Each item not exceeding Rs. 5,000/

It would thus be evident that the powers delegated under Serial No. 3(a) are ten times more than the powers delegated under Serial No. 2- Special Powers to Health Department. In case the purchase of medicines for hospitals is decided to be governed by the powers delegated under Serial No. 3(a) *ibid*, then every officer would certainly be using the enhanced powers under Serial No. 3(a) *ibid*, thus making the powers under Serial No. 2 of Part-II *ibid* as redundant.

5. The matter may please be reconsidered and the decision of the Government conveyed to this office at an early date.

**DEPUTY ACCOUNTANT GENERAL/ TM**

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NO. FD (FR) II-I/78. VOL. II  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 11<sup>th</sup> December, 1988

To

The Accountant General,  
Punjab, Lahore.

Subject: **DELEGATION OF POWERS UNDER THE FINANCIAL RULES AND  
THE POWERS OF RE-APPROPRIATION RULES, 1962.**

Kindly refer to your Memo. No. TM-I/2-34(iii)/86-88/10247 dated 27.06.1988 on the subject noted above.

2. Finance Department observes as under:-

**(a) Para 2(i) & (ii)**

The powers delegated vide item 3(a) of Part-I of the Second Schedule are exercisable in respect of sub-items mentioned under item 3(b). These powers cannot obviously be exercised for the succeeding items of Part-I, namely item 4 to 16 which relate to administrative approval for works, re-appropriation of funds, power to declare machinery and stores surplus, unserviceable, their disposal, power to sanction and incur expenditure on repairs, replacement of machinery, motor vehicles, T&P, power to suspend collection of Government duties, advances to Government servants, write off of losses, investigation of claims, lease of land and dismantling of unserviceable buildings.

The powers under item 3(a) are to be exercised subject to the conditions, if any, mentioned against the relevant sub-items under item 3(b).

**(b) Serial No. (iii)**

The powers delegated vide Part-II of the Second Schedule are in addition to and not in substitution of the delegation made vide Part-I of the Second Schedule.

**DEPUTY SECRETARY (ACCOUNTS)**

**OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB, LAHORE**

NO. TM-I/2-3A (iii)/86-88/474

Dated: 27.12.1988

Copy alongwith a copy of this office Memo. No. TM-I/ I/2-3A (iii)/86-88/10247 dated 27.06.1988 forwarded for information and necessary action to:-

1. All DA and Pay Roll Sections in the Office
2. HAD, Reorganization Cell and ICO
3. All officers in the office
4. All District Accounts Officers in the Punjab.

**DEPUTY ACCOUNTANT GENERAL/ TM**

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NO. EXP (GEN) II-6/89.  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
 EXP (GEN) SECTION

Dated Lahore, the 19<sup>th</sup> April, 1989.

From

The Secretary to Government  
 Of the Punjab, Finance Department

To

1. All the Administrative Secretaries, Government of the Punjab, Lahore.
2. All the Heads of Attached Departments in the Punjab.
3. All the Commissioners/ Deputy Commissioners in the Punjab
4. All the District and Sessions Judges in the Punjab
5. The Registrar, Lahore High Court, Lahore.

SUBJECT: **ADVANCE DRAWAL OF FUNDS ON ACCOUNT OF ADVERTISEMENT CHARGES**

Sir,

I am directed to state that the Chief Minister, Punjab, has been pleased to order that as a matter of policy all the government advertisements which are routed through the Directorate General Public Relations Punjab may be released alongwith advance cheque/ payment in future.

2. It has, therefore, been decided as a general policy, to allow the advance drawal of funds under object "ADVERTISEMENT CHARGES" by all Government Departments/ Agencies.

**(SYED MAHMOOD JAVED)**  
 DEPUTY SECRETARY EXP(EDUCATION)  
 FINANCE DEPARTMENT

**NO. & DATE EVEN**

A copy is forwarded to the Secretary to Chief Minister, Punjab, Lahore, for information with reference to his letter No. US-I/Misc .2(INF)/2879 dated 27-03-1989.

**(M. ASLAM ARSHAD)**  
 UNDER SECRETARY



**NO. & DATE EVEN**

A copy is forwarded to all the Chief Executives of the Autonomous Bodies in the Punjab.

**(M. ASLAM ARSHAD)**  
UNDER SECRETARY

**NO. & DATE EVEN**

- A copy is forwarded to the
1. The Accountant General, Punjab, Lahore.
  2. All the District Accounts Officers in the Punjab.
  - 3.

**(M. ASLAM ARSHAD)**  
UNDER SECRETARY

**NO. & DATE EVEN**

A copy is forwarded to all the Under Secretaries / Section Officers in Exp/ AB wings in the Finance Department.

**(M. ASLAM ARSHAD)**  
UNDER SECRETARY

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NO.SO(M-REC) MW/91  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
(MONITORING WING)

Dated Lahore, the 25<sup>th</sup> September 1991

To

1. All the Administrative Secretaries to Government of the Punjab
2. All Divisional Heads of Departments, Punjab
3. All Regional Heads of Departments, Punjab.

Subject: **EXERCISE OF POWERS TO WRITE-OFF LOSSES**

Sir,

The Public Accounts Committee-I of the Provincial Assembly of the Punjab has observed that the powers delegated to various authorities under the Delegation of Financial Powers Rules to write-off losses are being exercised by the without proper investigation into causes of the losses . Consideration of various Audit Reports by the PAC has revealed that in most of the cases of losses due to shortages, overpayments, misappropriation etc, the departmental authorities had not taken prompt and proper action to investigate into facts of the case, fix responsibility and make good the losses. The matters had been allowed to linger on for years together. The audit observations, the decisions of the Departmental Accounts committees and even the directives of the PAC were constantly ignored. At a belated stage, cases of write-off of the losses were initiated with such explanation as the 'relevant record was not traceable' or 'the officials responsible had retired or expired' or the 'contractor had died or his whereabouts were not known' etc.

2. In such cases, the Administrative Secretaries usually grant write-off sanctions without investigating whether the loss had occurred due to negligence or fraud and without investigating who were responsible for not taking proper and timely action to make the recoveries.

3. The matter has been examined and it has been decided that in future the Administrative Secretaries and all other field officers who are delegated powers to write-off losses will exercise such powers after conducting detailed investigations and fixing

responsibility in each case. Such authorities at the time of issuing sanctions to write-off losses must give reasons in writing and also record the following certificates in the body of each sanction:

- (a) I have conducted a thorough investigation under the rules and am satisfied that no official/ contractor was responsible for the loss;
- (b) I have personally satisfied myself that the loss was inevitable and the recovery which was beyond control was not possible.

4. The above instructions may kindly be noted for strict compliance and may also be circulated among your subordinate offices.

Your obedient servant  
Sd/-  
**(M. IQBAL NASIR)**  
DEPUTY SECRETARY (M&E)  
FOR FINANCE SECRETARY

**NO. & DATE EVEN:**

Copy forwarded to the Secretary, Provincial Assembly of the Punjab, for information of the Chairman, Public Accounts Committee No.I with reference to his D.O Note No.PAP/PAC-I/Gen/91/Civil/4111 dated 28-08-1991.

**DEPUTY SECRETARY (M&E)**  
FOR FINANCE SECRETARY

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NO.FD(FR)VI-4/91(P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 1<sup>st</sup> April, 1993

From

The Secretary to  
Government of the Punjab,  
Finance Department.

To

1. All Administrative Secretaries to Government of the Punjab
2. All Heads of Attached Departments
3. The Secretary to Governor Punjab, Lahore.
4. The Secretary to Chief Minister Punjab, Lahore.
5. All Commissioners of Divisions in the Punjab,
6. The Registrar, Lahore High Court, Lahore.
7. The Secretary, Punjab Public Service Commission, Lahore.
8. All the Deputy Commissioners in the Punjab
9. All the District and Sessions Judges in the Punjab

Subject: **EX-POST FACTO SANCTIONS UNDER THE DELEGATION OF FINANCIAL POWERS RULES**

Sir,

I am directed to refer to provisions of Rule 18.2 of Punjab Financial Rules Vol-I and to state that the extent to which powers to sanction expenditure have been delegated to the Administrative Departments, Heads of Departments and other Subordinate Authorities, is given in the Punjab Delegation of Financial Powers Rules, 1990. As a matter of principle, each Drawing & Disbursing Officer should not incur expenditure beyond his powers without obtaining prior sanction of the competent authority, but in certain cases it has been noticed that the expenditure is incurred by the Drawing and Disbursing Officers beyond their powers by splitting up the indent intentionally to avoid the sanction of the higher authority. On such irregularities being detected by the audit, ex-post facto sanctions are obtained/granted at random to avoid accountability and to settle the audit observations. Such actions by the disbursing officers and sanctioning authorities are against the provisions of Rule 2.10 (a)(1) of the Punjab Financial Rules, Vol-I which lays down that the same vigilance should be

exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

2. In the light of the above explained circumstances, all the Drawing & Disbursing Officers and the sanctioning authorities are requested to avoid such irregularities by not splitting the amount with the intention to lower the level of delegation and should also avoid post dated sanctions in future.

Your obedient servant

**(MAQSOOD HUSSAIN)**  
ACCOUNTS OFFICER (FR)  
FOR FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded to the following Officers for information and necessary action:-

1. Accountant General, Punjab, Lahore.
2. Director General, Audit Punjab, Lahore.
3. Director General, Audit (Works), Lahore.
4. Director, Accounts (Works), Lahore
5. All the District Accounts Officers in the Punjab/ Treasury Officer, Lahore,
6. All officers in the Finance Department.

**(MAQSOOD HUSSAIN)**  
ACCOUNTS OFFICER (FR)  
FOR FINANCE SECRETARY

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NO.FD(FR)VI-4/91(P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
Dated Lahore, the 30<sup>th</sup> October, 1993

From

The Secretary to  
Government of the Punjab,  
Finance Department.

To

1. The Accountant General,  
Punjab, Lahore.
2. The director General Audit,  
Punjab, Lahore.
3. All the District Accounts Officers in the Punjab.
4. The Treasury Officer,  
Lahore.

Subject: **EX-POST FACTO SANCTIONS UNDER THE DELEGATION OF FINANCIAL POWERS RULES**

Sir,

I am directed to refer to this department's letter of even number dated 1<sup>st</sup> April, 1993 on the above subject and to state that it has come to the notice of this department that the expenditure is being incurred by the Drawing and Disbursing Officers beyond their powers by splitting the indent intentionally to avoid the sanction of the competent authority as required under the Punjab Delegation of Financial Powers Rules 1990. This irregularity, when noticed while conducting the audit, is being regularized with ex-post facto sanctions which are issued by the departmental authorities at random to avoid accountability and to settle audit observations. This practice is against the provision of Rule 2.10(a)(5) of PFR Volume-I which lays down that no authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction. All the Accounts Officers are therefore requested not to allow payments which are against the provision of the aforesaid rule. Any disregard on this account would treat amount to omission on the part of the concerned Accounts Officer/District Accounts Officer who may admit and allow such defective sanctions.

2. In future the Director General, Audit Punjab, Lahore shall bring to the notice of this department all such irregular payments made by the office of the A.G. Punjab as well as all the District Accounts Offices in the Punjab, in violation of the aforesaid rule, as and when comes to their notice, while conducting the audit of the Government Institutions, so that the matter may be taken up by the Finance Department with relevant quarters, for taking suitable action against the concerned officers.

Your obedient servant

**(MAQSOOD HUSSAIN)**  
ACCOUNTS OFFICER(FR)  
FOR FINANCE SECRETARY

**NO. AND DATE EVEN:**

A copy is forwarded to the following Officers for information and necessary action:-

1. All Administrative Secretaries to Government of the Punjab
2. All Heads of Attached Departments in the Punjab.
3. The Secretary to Governor, Punjab, Lahore.
4. The Secretary to Chief Minister Punjab, Lahore
5. All Commissioners of Divisions in the Punjab,
6. The Secretary, Punjab Public Service Commission, Lahore.
7. The Registrar, Lahore High Court, Lahore.
8. All Deputy Commissioners in the Punjab.
9. All the District and Sessions Judges in the Punjab
10. The Director General Audit (Works), Lahore.
11. The Director Accounts (Works), Lahore.
12. The Director General, Receipts Audit Punjab, Lahore.
13. The Director General commercial Audit Punjab, Lahore.
14. All the Officers in the Finance Department.

**(MAQSOOD HUSSAIN)**  
ACCOUNTS OFFICER(FR)  
FOR FINANCE SECRETARY

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No.FD(FR)VI-2/91(P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 15<sup>th</sup> November, 1993

To

- i) All the District Accounts Officers,  
in the Punjab.
- ii) The Treasury Officer,  
Lahore.

Subject: **REFERENCE TO THE FINANCE DEPARTMENT**

It has been observed that the cases are referred at random to the Finance Department for clarification without quoting any rule or Govt. instruction on the point at issue which shows that such cases are not properly examined by the addresses. All the District Accounts Officers / Treasury Officer, Lahore are, therefore, directed that they should not refer any case to this department in a perfunctory manner. All the cases should be disposed off under the existing relevant Rules and Government's instructions. In case any departmental authority is not satisfied with the observations raised by the District Accounts Officer / Treasury Officer concerned, he may be advised to take up the case with the Finance Department through his Administrative Department.

Sd/-

**(MAQSOOD HUSSAIN)**  
ACCOUNTS OFFICER(FR)  
FINANCE DEPARTMENT

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NO.FD(M-I)III-2/87(P-III)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
(MONITORING WING)

Dated Lahore, the 27<sup>th</sup> February, 1994

To

1. The Secretary to  
Government of the Punjab,  
Communication & Works Department.
2. The Secretary to  
Government of the Punjab,  
Irrigation & Power Department.
3. The Secretary to  
Government of the Punjab,  
Housing, Physical & Environmental  
Planning Department.
4. The Director General  
Audit Works, Lahore.
5. The Director Accounts  
Works, Lahore.

Subject: **ROLE OF DIVISIONAL ACCOUNTANTS IN THE WORKS DEPARTMENTS – EFFECTIVE FINANCIAL MANAGEMENT**

Sir,

In pursuance of the decisions taken in the Special Meeting held on 30.1.1994 with the representatives of the Works Departments are issued for strict compliance: -

- i. The Divisional Accountant, being the compiler of accounts as well as primary auditor in a Division of Public Works Department, must scrutinize all bills and financial claims before making payment, as provided in rule 2.14 of Departmental Financial Rules. He must ensure that no payment is made without proper scrutiny;
- ii. Where the Divisional Accountant feels that bill/claim is not in accordance with the rules, it is his duty to raise objections in writing and advise the

Executive Engineer about the irregularities/illegalities in the claim as contained in rule 2.16(b) of Departmental Financial Rules;

- iii. If no objection has been raised by the Divisional Accountant and irregular/illegal payment is made by the Executive Engineer, the Divisional Accountant would be held equally responsible for wrong payments;
- iv. Where the Divisional Accountant has raised objections in writing but the Executive Engineer has made the payment by over-ruling the objections, then the Executive Engineer would be held fully responsible for the wrong payment. In that case, the Divisional Accountant would be duty-bound to report such as case immediately to report such as case immediately to the Director General Works Audit/Director Accounts (Works) as well as the Finance Department in accordance with rule 2.16(b) of Departmental Financial Rules. If he fails to do so, he would be equally accountable alongwith the Executive Engineer;
- v. Since no payment can be made without pre-audit by the Divisional Accountant, he would be responsible for assisting the Executive Engineer for furnishing explanations/ compliances at the time of inspection by the Audit Team of Works Audit Department. As provide in rule 2.15 read with rule 2.33 and Note 1 and 2 of rule 2.36 of Departmental Financial Rules the Divisional Accountant would ensure that, through appropriate explanations and completion of record, minimum number of objections are raised by the Audit Team.
- vi. In compliance with rule 2.35 of Departmental Financial Rules and Note thereunder, the Divisional Accountant would invariably attend all D.A.C./P.A.C. Meetings and would assist his Executive Engineer in disposing off the Audit Paras; and
- vii. Finance Department as well as Pakistan Audit Department are in agreement that the Executive Engineers as well as Divisional Accountants are equally responsible for veracity of accounts and propriety of expenditure and it is their duty to food back to their departments immediately where any transgression of financial powers is noticed. The Divisional Accountants would henceforth invariably send

copies of their dissenting notes to the Director General Works Audit/ Director Accounts (Works) and the Finance Department as required in rule 2.16(b) of Departmental Financial Rules.

2. The above instructions may kindly be circulated amongst all concerned for strict immediate compliance. Where-ever necessary, the relevant financial rules are being amended separately.

Yours obedient servant,  
Sd/-  
(MUHAMMAD IQBAL NASIR)  
**DEPUTY SECRETARY (MONITORING)**  
for Finance Secretary

**NO. & DATE EVEN:**

**A copy is forwarded to: -**

1. The Chief Engineer (South) & (North)
  - i) Public Health Engineer Department.
  - ii) Highway Department, Lahore.
  - iii) Building Department, Lahore.
2. The Director General
  - i) Housing & Physical Planning Punjab, Lahore.
  - ii) Environmental Protection Agency (EPA), Lahore.
3. The Director Finance:  
WASA Lahore & Faisalabad.
  - i) Lahore Development Authority.
  - ii) Faisalabad Development Authority.
  - iii) Sargodha Development Authority.
  - iv) Bahawalpur Development Authority.
  - v) Rawalpindi Development Authority.
  - vi) Gujranwala Development Authority.
  - vii) D.G. Khan Development Authority.
  - viii) Choolistan Development Authority.
  - ix) Murree-Kahuta Development Authority.
4. All Chief Engineer in Irrigation Department.
5. Project Director Small Dams Organization, Rawal Dam Colony, Islamabad.

Sd/-  
**SECTION OFFICER (M-I)**  
FINANCE DEPARTMENT

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NO.FD(M-I)III-2/87(P-II)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
(MONITORING WING)

Dated Lahore, the 19<sup>th</sup> December, 1994

From

The secretary to Government of the Punjab,  
Finance Department

To

1. All Administrative Secretaries to Government of the Punjab
2. All Heads of Attached Departments
3. The Secretary to Governor Punjab, Lahore.
4. The Secretary to Chief Minister Punjab, Lahore.
5. All Commissioners of Divisions in the Punjab,
6. The Registrar, Lahore High Court, Lahore.
7. The Secretary, Punjab Public Service Commission, Lahore.
8. All the Deputy Commissioners in the Punjab
9. All the District and Sessions Judges in the Punjab

Subject: **EX-POST FACTO SANCTIONS UNDER THE DELEGATION OF FINANCIAL POWERS RULES**

Sir,

I am directed to state that during the discussion on audit objections in the Departmental Accounts Committee meetings, the representatives of the Finance and Audit Department have been questioning the sanctity of the ex-post facto sanctions issued by the field officers who have been delegated with certain financial powers. It is felt that the gross financial irregularities committed by the Drawing and Disbursing Officers are covered / regularized with ex-post facto sanctions issued a day or two before the meetings and even during the meetings only to lay a blanket on all the misdeeds committed in the past and to avoid accountability by ignoring the instructions of this department contained in letters No. FD (FR) VI-4(P) dated 1<sup>st</sup> April, 1993 and of 30<sup>th</sup> October, 1993, already issued in consultation with the Director General Audit. This practice of the Drawing and disbursing Officers is against the provision of Rule 2.10 (a) (5) of P.F.R, Vol. I which lays down that "no authority should sanction or incur any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction".

2. In order to stop the above practice, Finance Department have made the following policy decisions on ex-post facto sanctions for guidance and strict compliance by all concerned:-

- (i) Ex-post facto sanction after 30-06-1993 may not be accorded by any field officer. It should be given by the Administrative Secretary himself after satisfying himself about the genuineness of the expenditure;
- (ii) Any ex-post facto sanction prior to 30-10-1993 involving the amounts exceeding Rs. 20,000/ but not exceeding Rs. 50,000/ should be accorded by the Administrative Secretary only after initiating disciplinary action against the defaulting officers;
- (iii) Any case for ex-post facto sanction beyond Rs. 50,000/ should invariably be referred to Finance Department with full details/ justification.

3. Kindly ensure that the above policy decision is followed by all the Drawing and Disbursing Officers of your department in letter and spirit.

Your obedient servant

**(M. IQBAL NASIR)**  
DEPUTY SECRETARY (MONITORING)  
FOR FINANCE SECRETARY

**NO. AND DATE EVEN**

A copy is forwarded for information and necessary action to:-

1. The Accountant General, Punjab, Lahore.
2. The Director General Audit, Punjab, Lahore.
3. The Director General Audit (Works), Lahore.
4. The Director Accounts(Works), Lahore.
5. The Director Receipt Audit, Lahore.
6. The Director Commercial Audit, Lahore.
7. All the District Accounts Officers in the Punjab/ Treasury Officer, Lahore, with the direction that they should follow the instructions contained in this department's letter No. FD(FR)VI-4/91(P) dated 01-04-1993 and 30-10-1993 in letter and spirit.
8. All officers in the Finance Department.

**DEPUTY SECRETARY (MONITORING)**

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NO.Judl.1-X(Home)/89  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated 8<sup>th</sup> October, 1995

**NOTIFICATION**

Subject: **REVISED SYSTEM OF FINANCIAL CONTROL AND BUDGETING-  
FINANCIAL INDEPENDENCE OF JUDICIARY – LAHORE HIGH  
COURT.**

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In pursuance of judgment of the Supreme Court of Pakistan in the civil appeal No. 105 –K to 107-K of 1969 dated 29.03.1993 titled Government of Sindh v/s Sharif Faridi and in relaxation of the provision contained in Punjab Delegation of Financial Powers Rules, 1990 and the Powers of Re- appropriation Rules, 1962 the following financial powers will be examined by Chief Justice of Lahore High Court, Lahore:-

- i) Full powers to re-appropriate funds from one head of account to another head of account within the allocated budget of the Lahore High Courts, Lahore.
- ii) Full powers to sanction expenditure on any item from within the allocated budget of the Lahore High Court, Lahore.
- iii) Full powers to create new posts and abolish old posts provided that expenditure is met from within the allocated budget of Lahore High Court, Lahore.
- iv) Full powers to change nomenclature and upgrade/downgrade any post provided expenditure is met from within the overall allocated budget of Lahore, High Court, Lahore.

**BY ORDER OF THE GOVERNOR OF THE PUNJAB**

**(AMINULLAH CHAUDRY)**  
SECRETARY FINANCE

NO.Judl.1-X(Home)/89

Dated Lahore the 8<sup>th</sup> Oct., 1995.

A copy is forwarded to the Accountant General, Punjab for information and necessary action.

**SECTION OFFICER X(HOME)**  
FINANCE DEPARTMENT

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NO.FD(M-I)III-2/87(P-II)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
(MONITORING WING)

Dated Lahore, the 21<sup>st</sup> September, 1998

From

The Secretary to Government of the Punjab,  
Finance Department

To

1. All Administrative Secretaries to Government of the Punjab
2. All Heads of Attached Departments
3. The Secretary to Governor Punjab, Lahore.
4. The Secretary to Chief Minister Punjab, Lahore.
5. All Commissioners of Divisions in the Punjab,
6. The Registrar, Lahore High Court, Lahore.
7. The Secretary, Punjab Public Service Commission, Lahore.
8. All the Deputy Commissioners in the Punjab
9. All the District and Sessions Judges in the Punjab

Subject: **EX-POST FACTO SANCTIONS UNDER THE DELEGATION OF FINANCIAL POWERS RULES**

Sir,

I am directed to state to refer to this department's circular letter of even number dated 19-12-1994 and to state that the powers of Administrative Secretaries to issue ex-post facto sanctions given in para No. 2 of the circular letter under reference have been revised as under

- (i) Ex-post facto sanction after 30-06-1993 may not be accorded by any field officer. It should be given by the Administrative Secretary himself after satisfying himself about the genuineness of the expenditure;
- (ii) Any ex-post facto sanction prior to 30-10-1993 involving the amounts exceeding Rs. 20,000/ but not exceeding Rs. 50,000/ but not exceeding Rs. 100,000/ (one lac) should be accorded by the Administrative Secretary only after initiating disciplinary action against the defaulting officers;

- (iii) Any case for ex-post facto sanction beyond Rs. 100,000/ (one lac) should invariably be referred to Finance Department with full details/ justification.

Your obedient servant

**(M. IQBAL NASIR)**  
DEPUTY SECRETARY (MONITORING)  
FOR FINANCE SECRETARY

**NO. AND DATE EVEN:**

A copy is forwarded for information and necessary action to:-

1. The Accountant General, Punjab, Lahore.
2. The Director General Audit, Punjab, Lahore.
3. The Director General Audit (Works), Lahore.
4. The Director Accounts (Works), Lahore.
5. The Director Receipt Audit, Lahore.
6. The Director Commercial Audit, Lahore.
7. All the District Accounts Officers in the Punjab/ Treasury Officer, Lahore, with the direction that they should follow these instructions while pre-auditing the claims
8. All officers in the Finance Department.

**DEPUTY SECRETARY (MONITORING)**  
FINANCE DEPARTMENT

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**TO BE SUBSTITUTED FOR BEARING THE SAME NO. & DATE****GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT.**

From

The Secretary to  
Government of the Punjab,  
Finance Department.

To

All Administrative Secretaries to  
Government of the Punjab.

No. X(Agri-II)4-26/98-Vety.  
Dated Lahore, the 8th May, 1999

Subject:

**WRITE OFF LOSSES SUSTAINED BY THE GOVERNMENT OF  
PUNJAB DUE TO NEGLIGENCE AND INEFFICIENCY OF  
GOVERNMENT SERVANTS**

Sir,

I am directed to refer to the subject noted above and to convey the concern about the cases that are referred to Finance Department for writing off losses sustained by the Government due to negligence and inefficiency, wherein the responsible Government servants are awarded in-sufficient penalties. A greater cause of concern is that mostly no recovery of the Government loss is made from over those found guilty. It is requested that where such loss has been caused to the Government, the Authority/Authorized Officer may invariably keep in view the extent of responsibility of guilty persons and accordingly order full or partial recovery of the amounts involved. Further the Administrative Secretaries should examine such cases carefully with a view to exercising their Revisional Jurisdiction under the Efficiency and Discipline Rules rather more frequently.

Your obedient servant,

Sd/-

**( CH. MUHAMMAD HUSSAIN )**

Section Officer X (Agri-II)

**NO. & DATE EVEN**

A copy is forwarded for information and necessary action to:-

1. All Additional Finance Secretaries, Finance Department.
2. All Deputy Secretaries in Finance Department.
3. Chief Inspector of Treasuries, Finance Department.
4. All Under Secretaries/Section Officers/Budget Officers/Superintendents in the Finance Department.

Sd/-

**( CH. MUHAMMAD HUSSAIN )**

Section Officer X (Agri-II)

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NO.FD(M-II)I-III/98.  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
(MONITORING WING)

Dated Lahore, the 18<sup>th</sup> May, 1999.

To

1. The Accountant-General,  
Punjab, Lahore.
2. All the District Accounts Officers in Punjab.

SUBJECT: **STRENGTHENING OF PRE-AUDIT SYSTEM.**

While conducting post-audit of the accounts of various Government offices by the Audit Department, it is frequently observed that Drawing & Disbursing Officers do not observe, in many cases, codal formalities in incurring/ sanctioning expenditure on various accounts, resulting into a large number of audit paras involving violation of financial rules/irregularities. The Public Accounts Committees on a number of occasions have observed that all such audit objections could have been avoided, had the concerned District Accounts Officers exercised vigilant check on all such violations and irregularities while pre-auditing the relevant bills submitted to them by the respective Drawing & Disbursing Officers. Although, in some cases, the intention of the DDOs may not be mala-fide in submitting such bills and it may only be due to ignorance of relevant rules/procedures yet, in some cases, the unscrupulous behaviour in submitting unjustified claims cannot be ruled out. Nevertheless, in either case, the DAOs are required not to pass such bills on any account.

2. Therefore, in order to strengthen the pre-audit system and obviate such audit objections involving infringement of rules/irregularities, all the D.A.Os are directed to be careful while pre-auditing/passing such bills and observe all requisite codal formalities, financial rules and regulations. They are accordingly required to exercise more supervisory checks and personally test/check bills at pre-audit. If in spite of that wrong/unjustified claims are accepted at pre-audit, the D.A.Os will be personally held responsible along with the D.D.Os, as directed by the two PACs.

Sd/-  
(1)

**ADDL. FINANCE SECRETARY (MONITORING)**

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No.FD(FR)(ACCOUNTS)A&A-II-1/74  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 2<sup>ND</sup> August, 2000

To

1. All the Administrative Secretaries to Government of the Punjab.
2. Principal Secretary to Governor Punjab.
3. All heads of attached Departments in the Punjab.
4. Registrar, Lahore High Court, Lahore.
5. All Commissioners in the Punjab.
6. Accountant General Punjab.
7. All District Accounts Officers in the Punjab.

Subject: **CLAIMS OF ARREAR OF PAY DUE TO ANOMALY**

I am directed to invite attention to the instructions contained in foot note at page 30 of the Delegation of Financial Powers Rules, 1990 that claims of arrears of pay and allowances other than T.A. more than six years old, require sanction from the Finance Department for payment without investigation by audit.

2. In addition to the forgoing, the Claims regarding anomaly where pay of the Government servants is re-fixed on dates after 1.6.91 become due on the date / day on which pay was re-fixed by audit office after removing anomaly and as such the period of delay will be calculated from the date of re-fixation of pay by audit office after removing anomaly or from the date of issue of sanction / order and not from the period of the claim of arrears of pay due to which the anomaly occurred.

ACCOUNTS OFFICER (FR)  
GOVT. OF THE PUNJAB  
FINANCE DEPARTMENT

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No. FD (FR) 11-2/89 (P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
(MONITORING WING)

Dated Lahore, the 11<sup>th</sup> October, 2000

From:

M. Akram Malik,  
Secretary to  
Govt. of the Punjab,  
Finance Department.

To

1. All Administrative Secretaries to Government of the Punjab.
2. The Principal Secretary to, Governor Punjab, Lahore.
3. All Heads of Attached Departments, in the Punjab.
4. Registrar, Lahore High Court, Lahore.
5. All Divisional Commissioners in the Punjab.

Subject: **POWERS TO SANCTION EXPENDITURE ON PURCHASE OF STORES FROM GOVT. CONTROLLED PRODUCTION / SUPPLY UNITS AND PURCHASE ON RATE CONTRACT.**

Sir,

There has been a lot of confusion regarding sanctioning/purchases powers of different field officers in respect of purchase from Govt. controlled production/ supply units like M.S.D., Govt. Weaving Centre, Shahdara, Govt. Weaving Centre, Shahdara, Govt. Woolen Centre, Jhang, Units of Punjab Small Industries Corporation, etc. Because of ambiguity, a large number of audit paras have been raised in the recent past resulting into an influx of numerous cases in Finance Department for regularization of such purchases.

2. The matter has been examined in the Finance Deptt. and it has been decided that all field officers, irrespective of their category, would be competent to make purchases from Govt. controlled production units, subject to the following conditions: -

- a) The purchases would be made subject to clear availability of budget specifically meant for the purpose and the DDO will be bound to certify availability of specific budget in the relevant head of account while issuing sanction for the expenditure and payment will be made through Bank draft / pay order / Book adjustment as the case may be.
- b) The purchase should be reasonably rationalized to be made into 3-4 installments spread over the whole year.

3. Similarly, for making purchases of the items from the firms with which rate contract has been entered into by the competent authority, every DDO would be competent to make purchases according to his requirement subject, again, to clear availability of specific budget in the relevant head of account and rate contract entered into with the respective firms by the competent authority other conditions for internal controls imposed from time to time by government will remain applicable. The DDOs, while issuing sanctions, will mention the No. and date of order of rate contract for the items concerned.

4. Instructions may kindly be issued to all DDOs under your administrative control to abide by the above instructions and also to fulfill all other codal formalities before making purchases.

Your obedient servant,

Sd/-

**(M. IQBAL NASIR)**

ADDL. FINANCE SECY. (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

Dated Lahore the 28<sup>th</sup> July, 2001

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred on him under Article 119 of the Constitution 1973, the Governor of Punjab is pleased to make following addition in First Schedule of the Delegation of Powers Financial Rules, 1990: -

i)	District Co-ordination Officer	Category-I
ii)	Executive District Officer	Category-II
iii)	District Officers	Category-III
iv)	Deputy District Officer	Category-IV

The above mentioned officers shall exercise the financial powers as given in Second Schedule Part-I Powers common to all Departments.

The Governor of Punjab is further pleased to delegate the powers to District Co-ordination Officer for approval of development schemes upto Rs.10 million in District Development committee. The composition of District Development Committee is as under: -

1.	DCO	Chairman
2.	EDO Finance & Planning	Member
3.	EDO of Works and Services Department	Member
4.	EDO of Concerned Sector	Member
5.	District officer of Concerned Department	Member
6.	District officer Planning	Member/Secretary

**Note: -**

- (a) *The Commissioners shall exercise concurrent powers till abolition of Divisional tiers but not the powers for approval of development schemes.*

2. *The DCOs, EDOs, DOs and deputy Dos will exercise these powers on promulgation of Local Government Ordinance 2001.*

**BY ORDER OF THE GOVERNOR OF THE PUNJAB**

**M. AKRAM MALIK**

Secretary to Government of the Punjab  
Finance Department.

No. FD (FR) II-5/82

Dated Lahore the 28<sup>th</sup> July, 2001

1. All Administrative Secretaries to Government of Punjab.
2. All Commissioners.
3. All Deputy Commissioners.
4. The Accountant General, Punjab, Lahore.
5. All District Accounts officers of Punjab
6. Treasury officer, Lahore

**(KARIM BAKHSH ABID)**

Additional Finance Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT  
Dated Lahore the 11<sup>th</sup> August, 2001**

**NOTIFICATION**

No. FD(FR)II-5/82. In continuation of this department's letter notification No. FD(FR)11-5/9\82, dated 30/07.2001, the Governor of Punjab is pleased to notify the following financial powers: -

- |     |                          |                              |
|-----|--------------------------|------------------------------|
| i)  | District Officers        | <i>Category-III Officers</i> |
| ii) | Deputy District Officers | <i>Category-IV Officers</i>  |

The above mentioned officers will exercise the financial powers as given in Second Schedule Part-I Powers common to all Departments (Delegation of Financial Powers rules, 1990).

2. The Governor of Punjab is further pleased to constitute the District Development Committee which will be headed by the DCO. The District Development Committees would be empowered to approve the development schemes upto the value of Rs. 10.00 million. The composition of District Development Committees is as under:-

- |      |                                          |                  |
|------|------------------------------------------|------------------|
| i)   | D.C.O.                                   | Chairman         |
| ii)  | E.D.O. Finance & Planning                | Member           |
| iii) | E.D.O. of Works & Services Department    | Member           |
| iv)  | E.D.O. of concerned Sector               | Member           |
| v)   | District officer of concerned Department | Member           |
| vi)  | District Officer Planning                | Member/Secretary |

**Note:** The powers of District Development Committee notified by P&D Department vide letter No. 9(77) RO (RD) P&D/99, dated 06.11.1999 are hereby withdrawn.

Chief

**BY ORDER OF THE GOVERNOR OF THE PUNJAB**

**M. AKRAM MALIK**  
Secretary to Government of the Punjab  
Finance Department



No. FD (FR) II-5/82

Dated Lahore the 11<sup>th</sup> August, 2001

Copy is forwarded for information and necessary action to:-

1. All Administrative Secretaries to Government of Punjab.
2. All Commissioners/Deputy Commissioners in Punjab.
3. All OSD/DCOs (designate).
4. The Accountant General Punjab, Lahore.
5. All OSD/EDOs (designate).
6. All District Accounts Officers of Punjab.
7. Treasury Officer, Lahore.

**(KARIM BUKHSH ABID)**  
Additional Finance Secretary (Monitoring)

**No. & Date Even**

Copy forwarded for information and necessary action to all Under Secretaries/Section Officers in Finance Department.

**(KARIM BUKHSH ABID)**  
Additional Finance Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

Dated Lahore the 15<sup>th</sup> August, 2001

**NOTIFICATION**

No. FD (FR) II-5/82. The Governor of Punjab is pleased to delegate following powers to the officers of District Government and Tehsil Municipal Administration: -

**POWERS OF TECHNICAL SANCTION**

**a) Development Work**

<b>Sr. No.</b>	<b>Designation</b>	<i>Powers Delegated</i>
i)	EDO Works & Services	Upto Rs. 100 lacs for Highways and Buildings
ii)	District Officer	i) Upto Rs.30 lacs for Highways ii) Upto Rs. 20 lacs for Buildings

**b) Ordinary and Special Repairs**

i)	EDO Works & Services	i) Upto Rs.10 lacs for Highways ii) Upto Rs.5 lacs for Buildings
ii)	District Officer	i) Upto Rs.2 lac for Highways ii) Upto Rs.1 lac for Buildings

**c) Special Repairs to Residential Buildings**

i)	EDO Works & Services	Upto Rs.40,000/-
ii)	District Officer	Upto Rs.20,000/-

**ACCEPTANCE OF TENDERS**

i)	EDO Works & Services	Upto Rs. 100 lacs for Highways & Buildings
ii)	District Officer	i) Upto Rs.30 lacs for Highways ii) Upto Rs.20 lacs for Buildings

**Housing:**

Technical sanction & acceptance of tenders:

i)	District Officer (BS-18)	Upto Rs.10 lacs
ii)	District Officer (BS-19)	Upto Rs.50 lacs

These powers would be exercised by the EDOs/DOs of C&W Department and Housing Department. In case of the sanctions beyond above proposed limits, the EDOs will obtain the approval from respective Chief Engineers/D.G. Housing and C&W Department.

3. The other existing Special Powers of SE & XEN in C&W Department under Delegation of Powers Financial Rules, 1990, will now be exercised by EDO and D.O. respectively.

4. The powers of Technical Sanction and Acceptance of Tenders to PHE Department would be as under:-

**Public Health Engineering:**

Technical sanction & acceptance of tenders:

i)	Tehsil Officer (BS-19)	Upto Rs.100 lacs
ii)	Tehsil Officer (BS-18)	Upto Rs.20 lacs

**Note(1):** *Technical sanction shall be subject to the condition that the excess over the amount for which work has administratively approved does not exceed 10%.*

**Note(2):** *The powers for acceptance of tenders would be subject to following conditions:*

- i) the normal procedure laid down for invitation of tenders is followed;*
- ii) the rates quoted and or amounts tendered are such that the total cost of a project/work will not exceed the amount for which technical sanction has been accorded by more than 4.5%;*

iii) where competitive tenders are to be invited under the rules, in case the lowest tender from an approved contractor is not accepted reasons should be recorded and further approval should be obtained from (a) the Chief Engineers for tenders upto the value of Rs.10 lac (b) the Administrative Department, if the value of the tender is more than Rs.10 lac, but not more than Rs.20 lac, and (c) the Finance Department if the value of the tender exceeds Rs.20 lac.

**Note(3):** i) In case BS-17 officer is posted in a Tehsil, the TS and acceptance of tenders would be obtained from BS-18 or BS-19 PHE officer in the same District. If BS-19 officer is not posted then case will be referred to Chief Engineer PH for T.S. and acceptance of tenders.

ii) In case BS-18 officer is posted in a Tehsil, then TS and acceptance of tenders would be obtained from BS-19 PHE officer in the same District. If BS-19 PHE officer is not posted in the District then case will be referred to Chief Engineer PHE for TS and acceptance of tenders

**BY ORDER OF THE GOVERNOR OF THE PUNJAB**

**M. AKRAM MALIK**

Secretary to Government of the Punjab  
Finance Department.

No. FD (FR) II-5/82

Dated Lahore the 15<sup>th</sup> August, 2001

**Copy is forwarded for information and necessary action to the:**

1. All Administrative Secretaries to Government of the Punjab.
2. The Accountant General, Punjab, Lahore.
3. The Director General Audit Works, Lahore.
4. The Director General Works Audit, Lahore.
5. The Director General SAP Audit, Lahore.
6. All District Coordination Officers in the Punjab.
7. All Executive District Officers in the Punjab.
8. All District Accounts officers in the Punjab .
9. Treasury officer, Lahore.
10. All Under Secretaries/Section Officers in the Finance Department.

**(KARIM BAKHSH ABID)**

Additional Finance Secretary (Monitoring)

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No.FD(FR)II-2/89  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 1<sup>st</sup> September, 2001

To

1. All District Coordination Officers in the Punjab.
2. All District Executive Officers, in the Punjab.

Subject: **DELEGATION OF FINANCIAL POWERS.**

The Governor of the Punjab is pleased to delegate following financial powers for re-imbusement of medical charges to District Government Officers:-

Name of Power	To Whom delegated	Extent
Power to sanction re-imbusement of medical charges	i) DCO	Rs.10,000/-
	ii) EDO	Rs.3,000/-

**(KARIM BAKHSH ABID)**  
 ADDL. FINANCE SECRETARY (MONITORING)

No. and Date Even.

Copy forwarded for information and necessary to the :-

1. All Administrative Secretaries to Government of the Punjab.
2. Accountant General, Punjab, Lahore.
3. All District Accounts officers in the Punjab/Treasury Officer, Lahore.
4. Director General, Civil Audit Punjab, Lahore.
5. Director General, SAP Audit Punjab, Lahore.
6. Director General, Works Punjab, Lahore.

**(KARIM BAKHSH ABID)**  
 ADDL. FINANCE SECRETARY (MONITORING)

No. FD (FR)II-2/89  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**  
Dated Lahore, the 10<sup>th</sup> September, 2001

To

The Secretary,  
Government of the Punjab,  
Health Department.

Subject: **AMENDMENT IN THE DELEGATION OF FINANCIAL RULES, 1990**

Kindly refer to the subject cited above.

2. The following officers in District Governments are authorized to clear the estimates for M&R works pertaining to the health buildings:

- |      |                      |                  |
|------|----------------------|------------------|
| i)   | EDO Health           | Upto Rs.5.00 lac |
| ii)  | M.S. DHQ Hospitals   | Upto Rs.3.50 lac |
| iii) | District Officer/DHQ | Upto Rs.1.00 lac |
| iv)  | M.S. THQ Hospitals   | Upto Rs.50,000/- |

3. The technical sanction of the above cleared estimates would be issued by officers of C&W Department in District Government.

**PURCHASE OF MEDICINES**

4. In view of the decision that MSD will not make bulk purchase of medicines, the officers in District government are authorized to distribute the budget allocations for medicines in the following ratios:-

- |      |                                                  |
|------|--------------------------------------------------|
| i)   | 10% reserved for natural calamities/emergencies. |
| ii)  | 15% day to day purchase.                         |
| iii) | 75% bulk purchases.                              |

5. The above mentioned purchases would be subject to the condition that 85% of the budget for medicines would be utilized for bulk purchase and remaining 15% on day to day purchases. In case of bulk purchases the rate contract would be made in the light of standing instructions of government for all standardized medicines/ pharmaceuticals. In case of day-to-day purchases the normal purchases made through quotations and financial feasibility would be observed. The other purchase conditions as prescribed in the Financial Rules and instructions would strictly be followed by District Government Officers.

**(KARAIM BUKHSH ABID)**

Addl. Finance Secretary (Monitoring)

**No. & Date Even.**

Copy is forwarded for information and necessary action to:-

1. Accountant General, Punjab, Lahore.
2. All DCOs, EDOs Health in Punjab.
3. All DAOs, in the Punjab.
4. Section Officer Exp(Health), Finance Department.

**(KARAIM BUKHSH ABID)**

Addl. Finance Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

Dated Lahore, the 13<sup>th</sup> September, 2001

**NOTIFICATION**

No.FD(FR)II-5/82. The Governor of the Punjab is pleased to approve the following designations for officers of Revenue Department in the District Governments:-

<b>Existing Designations</b>	<b>New Designations in District Government</b>
Commissioner	Executive District Officer (Revenue)
D.C./Collector	District Officer (Revenue)
A.C. of Sub-division	Deputy District Officer (Revenue)

2. The existing limits of Financial/Revenue powers as given in the Delegation of Financial Power Rules, 1990-Special Powers to Revenue Department, will be exercised by the Executive District Officer (Revenue), District Officer (Revenue) and Deputy District Officer (Revenue).

BY ORDER OF THE GOVERNOR OF THE PUNJAB

**SALMAN SIDDIQUE**

Secretary to Government of the Punjab,  
Finance Department

No.FD(FR)II-5/82      Dated Lahore the, 13<sup>th</sup> September, 2001

Copy is forwarded for information and necessary action to:-

1. All Administrative Secretaries to Government of the Punjab.
2. The Accountant General, Punjab, Lahore.
3. The Senior Member, Board of Revenue, Punjab. Lahore.
4. All District Coordination Officers in the Punjab.
5. All Executive District Officers in the Punjab.
6. All District Accounts Officers in the Punjab.
7. Treasury Officer, Lahore.
8. All Additional Secretaries in the Finance Department.

**( KARIM BAKHSH ABID )**

Additional Finance Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**  
Dated: 1st November, 2001

**NOTIFICATION**

No. FD(FR) II-2/89. In supersession of this department's letter of even No. dated 10-9-2001, Governor of Punjab is pleased to delegate the following financial powers to District Government Officers:

**M&R works of Health Buildings**

The officers mentioned below are authorized to clear the estimates for M&R Works:

i)	EDO (Health)	Full powers.
ii)	MS, DHQ Hospitals	Upto Rs. 3.50 lacs
iii)	DHO	Upto Rs. 1 lac
iv)	MS, THQ Hospitals	Upto Rs. 50,000/-

The technical sanction of the above cleared estimates would be issued by officers of C&W Department in District Governments.

**Powers to accept tender for consumable stores other than Drugs and Medicines for Hospitals and other institutions (rate contract).**

i)	EDO (Health)	Full powers
ii)	MS, DHQ Hospitals	Upto Rs. 1.50 lacs
iii)	MS, THQ Hospitals	
iv)	DHO	
v)	SMO and other officers	Upto Rs. 20,000/-

**Powers to sanction expenditure on purchase of pharmaceuticals (rate contract)**

i)	EDO (Health)	Full powers
ii)	MS, DHQ Hospitals	Upto Rs. 1.50 lacs
iii)	MS, THQ Hospitals	
iv)	DHO	
v)	SMO /Incharge RHCs and other officers	Upto Rs. 50,000/-

**To incinerate the used/infectious linen articles of the hospitals subject to recommendations of condemnation committee.**

i)	EDO (Health)	Full powers
ii)	MS, DHQ Hospitals	Full powers
v)	MS, THQ Hospitals	Full powers



vi)	DHO	Full powers
v)	SMO /Incharge RHCs and other officers	Full powers

**Repair of medical equipment and instruments.**

i)	EDO (Health)	Upto Rs. 2 lac
ii)	MS, DHQ Hospitals	Upto Rs. 25,000/-
vii)	MS, THQ Hospitals	
viii)	DHO	Upto Rs. 10,000/-
v)	SMO /Incharge RHCs and other officers	

In view of the reason that bulck purchase of medicines would not be made through MSD, the Officers in District Governments are now authorized to distribute the budget allocation for medicines in the following ratio:-

- i) 10% reserved for natural calamities/emergencies to be purchased in bulk.
- ii) 15% day to day purchase for normal medicines.
- iii) 75% bulk purchase for normal medicines.

The budgetary authorization under purchase of medicines would be subject to the condition that 85% of the budget of medicines would be utilized through bulk purchase and remaining 15% on day to day purchases through local purchase. The concerned District Government shall make rate contract in the light of instructions of the Punjab Government for the procurement of all standardized medicines/pharmaceuticals. However, the local purchase made by the institutions through quotations would be in accordance with the prescribed procedure of quotations.

BY ORDER OF THE GOVERNOR OF THE PUNJAB

**SALMAN SIDDIQUE**

Secretary to Government of the Punjab,  
Finance Department.

No. FD(FR) II-2/89

Dated: Lahore the 1st November, 2001

A copy is forwarded for information and necessary action to:

- 1) All Administrative Secretaries, to Government of the Punjab.
- 2) The Accountant General, Punjab, Lahore.

- 3) All DCOs in the Punjab.
- 4) All District Accounts Officers in the Punjab.
- 5) Treasury Officer, Lahore.
- 6) All Under Secretaries/SOs in Finance Department.

**(KARIM BAKHSH ABID)**

ADDL: FINANCE SECRETARY (MONITORING)

**N0. & Date: Even**

A copy is forwarded to the Secretary to Government of the Punjab, Health Department with the request to communicate the above delegation of powers to all field offices for information/further necessary action.

**(KARIM BAKHSH ABID)**

ADDL: FINANCE SECRETARY (MONITORING)



**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

Dated Lahore 24<sup>th</sup> January 2002

**ORDER**

No. FD SO (AB-I) 8-4/97(v). All the District Coordination Officers in the Punjab are hereby nominated as Collecting/Refunding Officers in respect of amounts deposited in the account of District Privatization Committees. They are authorized to sign refund vouchers subject to the prior approval of the Punjab Privatization Board.

**SALMAN SIDDIQUE**  
Secretary to Government of the Punjab  
Finance Department

**NO. AND DATE EVEN.**

A copy is forwarded for information & necessary action to:-

1. The Chairman, Punjab Privatization Board, Lahore.
2. All District Coordination Officers in the Punjab.
3. All the Executive District Officers (Revenue) in the Punjab.

**UNDER SECRETARY (AB-I)**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

Dated Lahore 24<sup>th</sup> January 2002

**NOTIFICATION**

No. FD SO (AB-I) 8-4/98. The Governor of the Punjab has been pleased to reconstitute the District Privatization Committees with the following constitution for each District:-

- |    |                                                                                                                             |                  |
|----|-----------------------------------------------------------------------------------------------------------------------------|------------------|
| 1. | District Coordination Officer.                                                                                              | Chairman         |
| 2. | Executive District Officer (Revenue).                                                                                       | Member/Secretary |
| 3. | Executive District Officer (F&P).                                                                                           | Member           |
| 4. | Representative of the Department owning land / assets (of the rank/status not less than Deputy Secretary/equivalent/BS-18). | Member           |
| 5. | President of the concerned Chamber of Commerce and Industry.                                                                | Member           |

The District Privatization Committees (DPCs) will dispose of properties valuing upto **Rs. 10.00 million** belonging to Provincial Government only through open auction.

**BY ORDER OF THE GOVERNOR OF THE PUNJAB**

**SALMAN SIDDIQUE**

Secretary to Government of the Punjab  
Finance Department

Dated Lahore, the 24<sup>th</sup> January, 2002

**NO. AND DATE EVEN.**

A copy is forwarded for necessary action to:-

4. The Chairman, Punjab Privatization Board, Lahore.
5. All Members of the Board.

6. All District Coordination Officers in the Punjab.
7. The Secretary to Governor, Punjab, Lahore.
8. The Chairman, Governor's Inspection Team, Punjab, Lahore.
9. The Private Secretaries to all Provincial Ministers/Chief Secretary/  
Additional Chief Secretary/Secretary (Services) in the SGA& I Deptt.
10. All Administrative Secretaries, Government of the Punjab.
11. All the Executive District Officers (Revenue) in the Punjab.
12. All the Executive District Officers (F&P) in the Punjab.
13. All the Additional Secretaries/Deputy Secretaries/Under  
Secretaries/Section Officers in the Finance Department.
14. The Director General, Public Relations, Punjab, Lahore.
15. The Director (Protocol), Directorate of Public Relations, Punjab, Lahore.
16. The Accountant General, Punjab, Lahore.
17. The Director General Audit, Civil Punjab, Lahore.

**(ABDULLAH KHAN SUMBAL)**  
DEPUTY SECRETARY (AB-I)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

Dated Lahore, the 28<sup>th</sup> March, 2002

**NOTIFICATION**

No. FD(FR) II-5/82. The Governor of the Punjab is pleased to delegate the following powers to the officers of Communication & Works Department and to the Officers of District Governments for technical sanction and acceptance of tenders: -

***TECHNICAL SANCTION - ORIGINAL WORKS***

<b>Sr. No.</b>	<b>Name of powers</b>	<b>To whom delegated.</b>	<b>Powers delegated.</b>
1.	Technical sanction in case of original works.	S.E. Highway / Works and EDO (W&S) XEN Highway / Works and DO (Roads/ Buildings)	Upto Rs.200 lacs Upto Rs.50 lacs

**ACCEPTANCE OF TENDERS**

S.E. Highway / Works and EDO (W&S)	Upto Rs.200 lacs
XEN Highway / Works and DO (Roads/ Buildings)	Upto Rs.50 lacs

**TECHNICAL SANCTION - ORDINARY / SPECIAL REPAIRS**

2. The revised powers of technical sanction for ordinary and special repair of roads and buildings are as under:-

<b>Sr. No.</b>	<b>Name of powers</b>	<b>To whom delegated.</b>	<b>Powers delegated.</b>
1.	Technical sanction in case of ordinary / & special repairs	i) S.E.(Works)/ EDO (W&S) ii) XEN.(Works)/DO (Buildings)	Upto Rs.10 lacs Upto Rs.2 lacs
2.	Technical sanction in case of ordinary / & special repair to Roads.	i) S.Es.(Highway)/ EDO (W&S) ii) XENs (Highway)/DO (Roads)	Upto Rs.20 lacs Upto Rs.4 lacs

*Note (1): The existing conditions applicable to accord technical sanctions and acceptance of tenders shall also be applicable.*

BY ORDER OF THE GOVERNOR OF THE PUNJAB

**SALMAN SIDDIQUE**  
Secretary to Government of the Punjab,  
Finance Department.

No. FD(FR) II-5/82

Dated: Lahore the 28th March, 2002

A copy is forwarded for information and necessary action to:

- 1) The Chairman National Reconstruction Bureau, Chief Executive Secretariat, Islamabad.
- 2) All Administrative Secretaries, to Government of the Punjab.
- 3) The Controller General of Accounts, Taimur Plaza, West, Blue Area, Islamabad.
- 4) All District Nazims in the Punjab.
- 5) The Accountant General, Punjab, Lahore.
- 6) The Director General, Audit (Works) Punjab, Lahore.
- 7) The Director General, Audit (Civil) Punjab, Lahore.
- 8) The Director General, Accounts (Works) Punjab, Lahore.
- 9) All DCOs in the Punjab.
- 10) All EDOs(W&S) in the Punjab.
- 11) All District Accounts Officers in the Punjab.
- 12) Treasury Officer, Lahore.

**ACCOUNTS OFFICER (FR)**  
FINANCE DEPARTMENT

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No.FD(M-I)III-2/87(P-V)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 11th May, 2002

To

1. All Administrative Secretaries to Government of the Punjab
2. All Heads of Attached Departments
3. The Registrar, Lahore High Court, Lahore
4. The Chairman, Governor Inspection Team, Lahore.
5. The Chairman, Punjab Public Service Commission, Lahore.
6. The Chairman, Punjab Service Tribunal, Lahore.
7. All District Nazims in the Punjab.
8. All Tehsil Nazims in the Punjab.
9. All District Coordination Officers in the Punjab.

Subject: **EX-POST FACTO SANCTIONS UNDER THE DELEGATION OF FINANCIAL POWERS RULES**

Sir,

Please refer to this department's letter of even number dated 21<sup>st</sup> September, 1998 on the subject noted above, where under the policy for ex-post facto sanction to the holding of formal inquiry / E & D proceedings against those prima-facie responsible for perpetrating the financial irregularity in question.

2. The matter has been reconsidered in the Finance Department and it has been decided to leave it for the competent authority to decide whether to hold E & D proceedings against the persons allegedly responsible for a particular financial irregularity or not. In case, the irregularities are attributable to the concerned official, due responsibility would be fixed by the department itself, and action taken accordingly.



3. Accordingly, all ex-post facto sanctions upto Rs. One lac shall be given by the Administrative Secretary concerned, in the light of delegation of powers under financial Rules 1990 while the case in excess of Rs. One lac shall be referred to the Finance Department with full facts, and the recommendations of the Administrative secretary / Principal accounting Officer concerned for consideration and approval.

Your obedient servant

**(KARIM BAKHSH ABID)**  
ADDL. FINANCE SECRETARY (M)

**NO. AND DATE EVEN:**

A copy is forwarded for information and necessary action to:-

1. The Accountant General, Punjab, Lahore.
2. All the District Accounts Officers/Treasury Officers in the Punjab.
3. The Additional Secretary (G), govt. of the Punjab, Health Department with reference to his letter No. AAAC/HD/8-41/2000(P) dated 17.10.2001.
4. The Director General Civil Audit, Punjab, Lahore.
5. The Director General Audit (Works), Lahore.
6. The Director Accounts (Works), Lahore.
7. The Director Revenue Receipt Audit, PT&T Building, Lahore.
8. The Director Commercial Audit, Lahore.
9. The Director General, SAP, Audit, Lahore.

**(KARIM BAKHSH ABID)**  
ADDL. FINANCE SECRETARY (M)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

Dated Lahore, the 20<sup>th</sup> May, 2002

**NOTIFICATION**

No. FD (FR)II-5/82(P). The Governor of the Punjab is pleased to allow the powers of technical sanction and acceptance of tenders in favour of Superintending Engineers in Public Health Engineering Department, posted at Faisalabad, Multan, Lahore and Rawalpindi. The powers of technical sanction and acceptance of tenders would be upto Rs. 20 million.

The cases of technical sanction and acceptance of tenders beyond Rs. 5 million would now be sent to the Superintending Engineers of Public Health Engineering Department instead of EDO (Works and Services). These powers would be exercised in case of Rural Water Supply/Urban Water Supply. Drainage and Sewerage schemes of the Tehsil Municipal Administrations.

**BY ORDER OF THE GOVERNOR**

Dated Lahore the  
20<sup>th</sup> May, 2002

**SECRETARY TO  
GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

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NO. SO(TR-II)/9-2/75  
**GOVERNMENT OF THE PUNJAB**  
**TRANSPORT DEPARTMENT**

Dated Lahore the 17<sup>th</sup> June, 2002

To

1. All administrative Secretaries to Government of the Punjab.
2. All Heads of the Attached Departments.
3. All District Nazims in the Punjab
4. All District coordination Officers in the Punjab
5. The Registrar, Lahore High Court, Lahore
6. The Registrar, Provincial Ombudsman Punjab, Lahore.
7. The Registrar, Punjab Service Tribunal, Lahore.

SUBJECT: **REPLACEMENT, MAINTENANCE, REPAIRS ETC. OF GOVERNMENT OWNED VEHICLES**

I am directed to refer to the subject cited above and to state that Government of the Punjab, S&GAD issued instructions on 30.09.1961 which were modified on 30.05.1975 and later on 11.03.1980 regarding maintenance, repair etc. of Government-owned vehicles in which all departments of Punjab government were instructed that "in case expenditure regarding repair of government vehicle exceeds Rs. 1500/-, it may be got vetted by the Works Manager or Assistant Works Manager of the Punjab Road Transport Board and at places where the services of the Works Manager/Assistant Works Manager or the PRTB are not available, the expenditure may be got cleared from the Motor Vehicles Examiner. Where the services of both the Works Manager/Assistant Works Manager of the PRTB or the Motor Vehicle Examiners are not available, the District Magistrate or an officer authorized by him on his behalf may scrutinize the estimates".

2. Both S&GAD and Transport Department have observed that the above instructions have become redundant as officers of PRTB and District Magistrate do not exist any more. Secondly, a limit of Rs. 1500/- might have all justifications in 1980 but presently owing to inflation, it is a very small amount. It has now, therefore, been decided that the Administrative Secretary or authority competent to sanction the repair,

replacement of parts and maintenance expenditure, shall also be competent to get it scrutinized / verified if they feel necessary.

3. The other procedural instructions would, however, remain the same.

**SECTION OFFICER (TR-II)**

**NO. & DATE EVEN:**

- 1) P.S. to Additional Chief Secretary, Government of the Punjab, S&GAD.
- 2) P.S. to Additional Secretary (P&T), Government of the Punjab, S&GAD.
- 3) Deputy Secretary (MT), S&GAD.
- 4) Accountant General, Punjab.
- 5) Motor Transport Officer, Transport Pool, S&GAD..
- 6) All District Accounts Officer in the Punjab.

**SECTION OFFICER (TR-II)**

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**FAX TODAY****OFFICE OF THE ACCOUNTANT GENERAL PUNJAB LAHORE**

NO. TM.I/H-3-4/2001-2002/KW/360

DATED: 27<sup>th</sup> June, 2002

To

All district Accounts Officers in Punjab.  
(through respective District Coordination Officers).

SUBJECT: **PAYMENT TO SUPPLIERS ON ACCOUNT OF SUPPLIES/PURCHASES MADE BY THE DISTRICT GOVERNMENTS UNDER CHAPTER-XIII OF PURCHASE MANUAL.**

Please refer to the subject noted above.

2. The case has been examined by the Head Officer and the competent authority has been pleased to order that there is no need of separate sanction to incur expenditure so far as purchased/supplies made by the District governments under Chapter-XIII of Purchase Manual issued by the Government of the Punjab, Services & General Administration Department (Procurement Manual) vide No.SO(PROC) S7GAD/1-3/97(Vol.II) dated 01.12.2001 are concerned.
3. You are hereby directed to comply with the provisions of the Chapter-XIII of the Purchase Manual and instructions of the competent authority to facilitate the District Government in clearing the liabilities/claims on account of supplies/purchases.
4. This issues with the approval of the Accountant General.

**Sd/-**  
**(HAFIZ MUHAMMAD ISLAM)**  
ADDL: ACCOUNTANT GENERAL (TM)  
PHONE: 042-9210155  
Fax: 042-9210172

Copy is forwarded for information to:

1. The Deputy Accountant General, Supply (Local).
2. The Accounts Office Supply (Local).

**(HAFIZ MUHAMMAD ISLAM)**  
ADDL: ACCOUNTANT GENERAL (TM)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

Dated Lahore, the July 13, 2002

**NOTIFICATION**

No. FD(FR)II-2/89. The Secretary, Implementation & Coordination Wing, S&GAD is hereby authorized to exercise the financial powers of Administrative Secretary in terms of Schedule-II, Part-I, Serial No. 17 of the Delegation of Financial Power Rules, 1990 concerning reimbursement of medical claims for Provincial Cabinet. These Powers are Specifically Delegated in respect of I&C Wing, SGA&I Department.

**( SALMAN SIDDIQUE )**  
Finance Secretary

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NO. FD-PS-AFS(B)6770/02  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 7<sup>th</sup> November, 2002

To

1. All Zila Nazims of District Government in the Punjab.
2. All District Coordination Officers in the Punjab.
3. All Executive District Officers (F&P) of District Government in the Punjab.

Subject: **SETTLEMENT OF AUDIT PARAS.**

Kindly refer to the subject noted above.

2. With the implementation of "Development Plan" w.e.f. 14.08.2001, the administrative and financial linkages of the departments de-centralized / devolved to the Local Governments have been reconfigured according to the provisions of Punjab Local Government Ordinance, 2001.

3. Consequently, the responsibilities of the Local Governments in relaxation to audit have been redefined in the context of internal and external audit. The latter in respect of the District Governments in the exclusive responsibility of the auditor General of Pakistan in terms of Section 115 of the PLGO 2001 (as amended).

4. The matter regarding the settlement or audit paras of devolved government departments, pertaining to the pre-devolution period has been engaging the attention of the Finance Department. The administrative departments consider that the settlement of such audit paras are now the responsibility of the respective District Governments, given the fact that the District Coordination Officer is the Principal Accounting Officer in terms of Section 28(2)(e) of the PLGO 2001, beside the fact that the relevant record pertaining to the audit observations is available in the respective department / office of the District Government concerned.

5. In consideration of the above facts, it has been decided that the settlement/ disposal of audit paras pertaining to the period prior to 14<sup>th</sup> August 2002 is now the responsibility of the respective devolved departments of the District Government concerned. For the purpose of discharge of this responsibility the District Government may notify the District Accounts Committee (DACs) with the following composition. The meetings of DAC may be held on fortnightly basis.

i)	District Coordination Officer	Chairman
ii)	EDO of the concerned sector	Member
iii)	EDO (F&P)	Member
iv)	District Audit Officer	Member

6. In order to make the aforesaid arrangements functional, the details of pending audit paras may accordingly be obtained from the concerned District Audit Officer/ Administrative Department. Progress report may be sent to the Monitoring Wing of the Finance Department on monthly basis, which shall review the matter in quarterly review meetings, to be inter-alia attended by the representatives of the Director General, Civil Audit, Punjab.

**(KARIM BAKHSH ABID)**  
 Addl. Finance Secretary (Budget)

No.FD(FR)11-5/85  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 31<sup>st</sup> March, 2003

From:

The Secretary,  
 Government of the Punjab,  
 Finance Department.

To

1. All District Nazims in the Punjab.
2. All District Coordination Officers in the Punjab.

Subject: **DELEGATION OF POWERS REGARDING ACCEPTANCE OF TENDERS**

Finance Department advises that any delegation of financial power by District Governments to a committee or to any officer not so authorized under Punjab Delegation of Financial Rules is unlawful and ultra vires.

2. It is further advised that financial powers delegated by Punjab Government to its functionaries including officers of the local governments cannot be further delegated / amended.
3. This may kindly be brought to the notice of all concerned.

**(KARIM BAKSH ABID)**

Addl. Finance Secy. (Monitoring)  
 Finance Department

**NO. & DATE EVEN**

A copy is forwarded for information and necessary action to the Accountant General, Punjab, Lahore.

**Addl. Finance Secy. (Monitoring)**  
 Finance Department

**NO. & DATE EVEN**

A copy is forwarded for information and necessary action to all District Accounts Officers in the Punjab.

**Addl. Finance Secy. (Monitoring)**  
 Finance Department

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82(P). In partial modification of this Department's Notification No. even, dated 11.08.2001, Governor of the Punjab is pleased to direct that the Tehsil / Town Municipal Officer of a Tehsil / Town Municipal Administration shall act as member of the District Development Committee to consider and approve development schemes of the respective Tehsil / Town Municipal Administration above Rs.5.00 million, as prescribed under Rule 16 of Tehsil Municipal Administration (Works) Rules, 2003

**BY ORDER OF THE GOVERNOR OF THE PUNJAB**

Dated Lahore the 7<sup>th</sup> April, 2004

**SALMAN SIDDIQUE**  
Secretary to Government of the Punjab,  
Finance Department

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to:-

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Secretary to Govt. of the Punjab, LG&RD Department.
3. The Secretary to Govt. of the Punjab, HUD & PHE Department.
4. All District Coordination Officers in the Punjab.
5. All Tehsil Municipal Officers in the Punjab.
6. The D.G. District Governments Audit, 4-Lyton Road, Lahore.
7. The Provincial Director, Local Fund Audit, 6-Begum Road, Lahore.

Sd/-

**( RAB NAWAZ )**

DEPUTY SECRETARY (MONITORING)

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to:-

1. All Zila Nazims in the Punjab.
2. All Tehsil Nazims in the Punjab.

Sd/-

**( RAB NAWAZ )**

DEPUTY SECRETARY (MONITORING)

**NO. & DATE EVEN.**

A copy is forwarded for information to:-

1. Private Secretary to the Governor, Punjab, Governor's Secretariat, Lahore.
2. Private Secretary to the Chief Minister, Punjab, C.M's Secretariat, Lahore.
3. Private Secretary to the Chief Secretary, Punjab, Lahore.

Sd/-

**( RAB NAWAZ )**

DEPUTY SECRETARY (MONITORING)

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NO.FD (FR) II-2/89.  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 30<sup>th</sup> June, 2004.

From

Mr. Salman Siddique,  
 Secretary to  
 Government of the Punjab  
 Finance Department.

To

1. All Administrative Secretaries to Government of the Punjab.
2. The Chairman, Planning & Development Board, Punjab, Lahore.
3. The Principal Secretary to Governor, Punjab, Lahore.
4. The Principal Secretary to Chief Minister, Punjab, Lahore.
5. All the District Coordination Officers in the Punjab.
6. All Heads of Attached Departments in the Punjab.
7. The Registrar, Lahore High Court, Lahore.
8. The Secretary, Punjab Public Service Commission, Lahore.
9. The Secretary, TEVTA, Government of the Punjab,  
 96-Gulberg Road, Siddique Trade Centre, near Sami Hospital,  
 Lahore.
10. All the Tehsil/Town Municipal Officers of Tehsil/Town Municipal  
 Administrations in the Punjab.

Subject: - **STREAMLINING OF PROCEDURES TO IMPROVE THE PACE OF EXECUTION OF DEVELOPMENT SCHEMES – POWERS TO RE-APPROPRIATE APPROVED DEVELOPMENT SCHEMES WITHIN THE SECTOR.**

Sir,

I am directed to invite your kind attention to Serial No.5 of Part-I – Powers Common To All Departments of the 2<sup>nd</sup> Schedule to the Delegation of Financial Powers Rules, 1990, read with Para 15.3 (b) (xi) of the Punjab Budget Manual, whereby Administrative Departments and Officers in Category-I are competent to sanction re-appropriation of funds of **development schemes**, while observing the following conditions: -

- a) Re-appropriation will not be made except for approved schemes and
- b) the approved cost of the scheme will not be exceeded, through re-appropriation by more than 10% of the amount for which the scheme has been administratively approved.

2. However, as a necessity of purpose, the role of the P&D department was deliberately built in, to formally approve re-appropriations of development schemes, as it is not only responsible for preparing the ADP, but also tasked to monitor the utilization of ADP funds during the financial year. Therefore, from this perspective, it was considered imperative to keep the P&D department fully abreast in the matter of re-appropriation of ADP funds by the Administrative Departments, within their respective sectors.

3. In order to streamline the procedure and to improve the pace of execution of development schemes, it has been decided, after the approval of the competent authority, that while the Administrative Departments and Officers in Category-I shall

carry out re-appropriation of funds, relating to the development schemes within their sectoral allocations, in the prescribed manner, however, all re-appropriations done in the said manner shall promptly be intimated to the P&D and Finance Departments for the purpose of monitoring the utilization of ADP funds.

4. I am further directed to state, that under the existing provision contained at Serial No. 4 of Part-I of the Schedule *ibid*, an Administrative Department in Sub-Committees is empowered to accord Administrative Approval to works/ development schemes upto Rs.20.00 million, it has been meanwhile, further decided, with the approval of the competent authority, to enhance the powers of Administrative Approval to Works/Development Schemes of Administrative Departments through Departmental Development Sub-Committees, from **Rs.20.00 (Twenty) million to Rs.100.00 (Hundred) million**. Moreover, the powers of Administrative Approval of the District Development Committees shall remain upto Rs.20.00 million as already provided vide Finance Department's No. FD (FR)II-5/82, dated 12.01.2002. Further, the projects of the Local Governments costing between **Rs.20.00 million to Rs.50.00 million** shall be approved by the Departmental Development Sub-Committees, whereas those **exceeding Rs.50 million** shall be approved by the Provincial Development Working Party. Accordingly, necessary amendments in the Delegation of Financial Powers Rules, 1990 shall follow.

5. Administrative Departments and District Governments are requested to take necessary actions accordingly.

Yours Obediently,  
Sd/-  
**( Rab Nawaz )**  
Deputy Secretary (Monitoring)

**No. & Date Even.**

A copy is forwarded for information and necessary action to: -

1. All District Nazims in the Punjab.
2. All Tehsil Nazims in the Punjab.
3. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-  
**( Rab Nawaz )**  
Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION:**

No. FD (FR) II-36/79. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab has been pleased to approve the constitution of the District Disposal Committee and the procedure for auction / disposal of unserviceable, surplus and condemned machinery / equipment / stores in the manner as prescribed hereunder:-

- |    |                                                                                                                       |                  |
|----|-----------------------------------------------------------------------------------------------------------------------|------------------|
| 1. | The DCO of the District Government / Category-I Officer of the concerned Department, as the case may be.              | Convener         |
| 2. | Superintending Engineer Irrigation of the concerned Zone or his representative not below the rank of a BS-18 Officer. | Member           |
| 3. | A representative of Agriculture Engineering Department not below the rank of a BS-18 Officer.                         | Member           |
| 4. | The EDO (W&S) or his representative not below the rank of a BS-18 Officer.                                            | Member           |
| 5. | A representative of the department not below the rank of a BS-18 Officer.                                             | Member           |
| 6. | The Executive District Officer (F&P)                                                                                  | Member/Secretary |

The function of the District Disposal Committee would be to dispose of unserviceable and redundant equipment / machinery that have been declared unserviceable or surplus in the Department by the competent authority of the respective department.

2. The Committee would adopt the following course of action: -
- i) To Dispose of surplus machinery / equipment by inviting sealed offers / tenders after due publicity. The District Committee would have special powers to accept or reject an offer.
  - ii) The tenderers would be required to deposit earnest money @ 2% of the value of their offers. This would be in the form of "deposit at call" or "Bank Draft" in the name of Convener District Disposal Committee.
  - iii) Each Department will furnish list of equipment / machinery with full description, its conditions, location and reserve price (worked out in the light of Para 4.31 of B&R Code) to the Secretary, District Disposal Committee on month-to-month basis. The lists, after scrutiny, and consolidation would be copied for supply to the bidders at Rs.50/- per page.
  - iv) The sale proceeds of tenders and equipment would be credited to Punjab Government Account No.1 under Revenue head: -

1000000 NON-TAX RECEIPTS

1300000 MISCELLANEOUS RECEIPTS

391000 OTHER RECEIPTS

1391002 OTHER RECEIPTS – SALES OF  
STORES AND MATERIALS

- v) The General terms and conditions for sale would be drafted by each Committee and got cleared from the Convenor before calling tenders.
- vi) The cost of Advertisement / Auction, if any, would be borne by the respective Department, the machinery / tools, plants etc. whereof are to be auctioned.
- vii) The Convenor would submit quarterly progress reports to the respective Administrative Department and Finance Department for the purpose of monitoring.
- viii) The record of sale proceedings would be retained by the respective Department for audit scrutiny etc.

**BY ORDER OF THE GOVERNOR****SALMAN SIDDIQUE**Secretary to Government of the Punjab,  
Finance DepartmentDated Lahore the 6<sup>th</sup> April, 2005**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to:-

1. Accountant General Punjab, Lahore.
2. All District Accounts Officers in the Punjab /Treasury Officer, Lahore.
3. The Director General (Civil) Audit, Punjab, Lahore.
4. The Director General (Works), Audit, Punjab, Lahore.
5. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.

Sd/-

**( RAB NAWAZ )**

DEPUTY SECRETARY (MONITORING)

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to:-

1. Administrative Secretaries to the Government of the Punjab.
2. Principal Secretary to Governor, Punjab, Lahore.
3. Principal Secretary to Chief Minister, Punjab, Lahore.
4. All Heads of Attached Departments, Govt. of the Punjab.
5. All Zila / Tehsil / Town Nazims in the Punjab.
6. All District Coordination Officers in the Punjab.
7. All Additional Secretaries / Deputy Secretaries in Finance Department.

Sd/-

**( RAB NAWAZ )**

DEPUTY SECRETARY (MONITORING)

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NO.FD (FR) II-2/89  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 14<sup>th</sup> May, 2005.

From

Mr. Salman Siddique,  
Secretary to  
Government of the Punjab  
Finance Department.

To

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to Government of the Punjab.
3. All the District Coordination Officers in the Punjab.
4. All Heads of Attached Departments in the Punjab.
5. The Registrar, Lahore High Court, Lahore.
6. The Secretary, Punjab Public Service Commission, Lahore.
7. The Secretary, TEVTA, Government of the Punjab, 96-Gulberg Road, Siddique Trade Centre, near Sami Hospital, Lahore.

Subject: - **STREAMLINING OF PROCEDURES TO IMPROVE THE PACE OF EXECUTION OF DEVELOPMENT SCHEMES – POWERS TO RE-APPROPRIATE APPROVED DEVELOPMENT SCHEMES WITHIN THE SECTOR.**

Sir,

I am directed to refer to this Department's letter No. even, dated 30.6.2004, on the subject as cited above.

2. I am to state that it has been observed that the connotation "Approved Schemes" occurring in Para 1 (a) of the said letter has been misconstrued as to its exact purview.

3. I am accordingly to clarify that "approved scheme" shall only include 'development schemes reflected in the ADP/development budget as per the Schedule of Authorized Expenditures'.

4. All Administrative Departments/ District Governments may also apply the policy in question, to the said extent only.

Yours Obediently,

Sd/-

**( Rab Nawaz )**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to: -

1. Accountant General Punjab, Lahore.
2. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.
3. The Director General (Civil) Audit, Punjab Lahore.
4. The Director General (District Government) Audit 4-A Lyton Road, Lahore.
5. The Director General (Works) Audit, Punjab, Lahore

Sd/-

**( Rab Nawaz )**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. The Chief Secretary, Punjab, Lahore.

Sd/-

**( Rab Nawaz )**

Deputy Secretary (Monitoring)

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No. FD(FR)II-2/89.  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 6<sup>th</sup> July, 2005.

To

1. The Senior Member, Board of Revenue, Punjab.
2. All Administrative Secretaries, Government of the Punjab.
3. All Heads of Autonomous Bodies, Government of the Punjab
4. All Heads of Attached Departments, Government of the Punjab.
5. All District Coordination Officers, District Governments in the Punjab.

Subject: - **ENHANCEMENT OF POWERS OF PROVINCIAL DEVELOPMENT WORKING PARTY (PDWP).**

Sir,

I am directed to state that the National Economic Council (NEC), in its meeting held on 27.05.2005, decided to enhance the powers of the Provincial Development Working Party (PDWP) in the following manner:-

“The power of Provincial Development Working Parties (PDWPs) were enhanced to sanction development schemes, costing up to Rs.5,000 million, for projects other than irrigation sector, provided no Federal funding or external financing was involved in the cost of project.”

2. The sanctioning powers of the Provincial Development Working Party (PDWP), as notified vide Planning & Development Department's letter No.35 (231) RO(COORD) P&D/2004, dated 12<sup>th</sup> April, 2004, shall stand amended, accordingly.

Sd/-

**( RAB NAWAZ )**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.
3. The Director General (Civil) Audit, Punjab, Lahore.
4. The Director General (Works), Audit, Punjab, Lahore.
5. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
6. The Director General (DERA) Audit, Punjab, Lahore.
7. The Director General (Commercial) Audit, Punjab, Lahore.

Sd/-

(Deputy Secretary (Monitoring))

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. The P.S. to the Chief Secretary, Govt. of the Punjab, Lahore.
4. The P.S. to the Principal Secretary, (Finance & Taxation)/ Finance Secretary, Govt. of the Punjab, Lahore.
5. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-

(Deputy Secretary (Monitoring))



No.FD (FR) II-2/89  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 7<sup>th</sup> August, 2006.

From

Mr. Azmat Ali Ranjha,  
Secretary to  
Government of the Punjab,  
Finance Department.

To

1. All Administrative Secretaries to Government of the Punjab
2. The Chairman, Planning & Development Board, Punjab, Lahore.
3. The Principal Secretary to Governor, Punjab, Lahore.
4. The Principal Secretary to Chief Minister, Punjab, Lahore.
5. All Heads of Attached Departments in the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. The Secretary, Punjab Public Service Commission, Lahore.
8. The Secretary, TEVTA, Government of the Punjab,  
96-Gulberg Road, Siddique Trade Centre, near Sami Hospital,  
Lahore.

Subject: - **STREAMLINING OF PROCEDURES TO IMPROVE THE PACE OF EXECUTION OF DEVELOPMENT SCHEMES - POWERS TO RE-APPROPRIATE APPROVED DEVELOPMENT SCHEMES WITHIN THE SECTOR.**

Sir,

I am directed to invite your kind attention to this department's notification No. even, dated 30<sup>th</sup> June, 2004, on the subject as cited above, whereby it was clarified that the Administrative Departments and Officers in Category-I were competent to sanction re-appropriation of funds of development schemes, within their sectoral allocations, in the prescribed manner, vide serial No.5 under Part-I – Powers Common to all Departments, of the Second Schedule to the Delegation of Financial Powers Rules, 1990 read with para 15.3 (b) (xi) of the Punjab Budget Manual, without seeking prior approval of the proposed re-appropriations from P&D and Finance Department. It was further clarified vide F.D' letter No. even, dated 14<sup>th</sup> May, 2005 that the connotation "Approved Schemes" shall only include 'development schemes reflected in the ADP/Development Budget as per the Schedule of the Authorized Expenditures'.

2. Since the issuance of the aforesaid instructions, a number of instances have come to the notice of the Finance Department where the designated authorities made

re-appropriations of funds of development schemes in deviation of the prescribed procedure and laid down conditions. Besides flouting the prescribed procedure and conditions, such irregular re-appropriations have, interalia, created immense difficulties for the Finance Department while finalizing the Revised Estimates for both the years 2004-2005 and 2005-2006. Some of the irregularities committed while making re-appropriations during previous years were as under:-

- Re-appropriations were made from the funds provided through supplementary grants.
- While sanctioning re-appropriation of funds, from one scheme to other, the concerned authorities failed to observe the laid down conditions/procedure as prescribed in para 15.3 (b) (vi) and (xi) of the Budget Manual.
- The funds re-appropriated from a scheme were restored back subsequently in violation of the provisions of para 15.3 (b) (iii) of the Manual *ibid*.
- Funds so re-appropriated were neither incorporated in the Second Statement of Excesses and Surrenders, submitted by the Administrative Departments, nor were the copies of the sanctions endorsed/provided to the Finance Department.

3. Given that, I am directed to reiterate the relevant provisions regulating the re-appropriations of development schemes within their sectoral allocations as under:-

- a) Re-appropriation will not be made except for approved schemes;
- b) The approved cost of the scheme will not be exceeded, through re-appropriation by more than 10% of the amount for which the scheme has been administratively approved;
- c) No appropriation will be made from the funds sanctioned through supplementary grant/s;
- d) No authority subordinate to the one which reduced an allocation will increase such reduced allocations by means of re-appropriations;
- e) Re-appropriation will not be made so as to divert the provision from specified new items to other purposes;
- f) Funds so re-appropriated will invariably be incorporated in the 2<sup>nd</sup> Statement of Excesses & Surrenders under endorsement to P&D and Finance Department;
- g) It will be ensured that 2<sup>nd</sup> Statement of Excesses & Surrenders is received in the Finance Department by 31<sup>st</sup> March of the given financial year.

- h) All re-appropriations made, in the aforesaid manner, shall promptly be intimated to the P&D and Finance Department, for the purpose of monitoring of utilization of ADP funds.

4. I am, further, directed to request you to strictly adhere to the aforesaid conditions while sanctioning re-appropriations of development schemes within their sectoral allocations.

Sd/-

**( RAB NAWAZ )**

Deputy Secretary (Monitoring)

**No. & Date Even:**

A copy is forwarded for information and necessary action to: -

1. P.S. to the Chief Secretary, Punjab/Principal Secretary (Finance &Taxation).
2. The Staff Officer/DS(Staff) to the Chief Secretary, Punjab, S&GAD.
3. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-

**( RAB NAWAZ )**

Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION :**

No. FD(FR) II-5/82. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in Part-I – Officers in Category-I of the First Schedule to the Delegation of Financial Powers Rules, 1990, following shall be added, with immediate effect:-

**Amendment:**

- 73 - “Chief Monitoring, Programme Monitoring & Implementation Unit (PMIU), Irrigation & Power Department”.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 7<sup>th</sup> August, 2006

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
5. All District Accounts Officers in the Punjab/Treasury Officer, Lahore

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. All Administrative Secretaries to the Government of the Punjab.
4. The Deputy Secretary (Staff) to the Chief Secretary, Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. Chief Monitoring, Programme Monitoring & Implementation Unit (PMIU), Irrigation & Power Department”.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION:**

No.FD(FR) II-5/82. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in Part-II – Officers in Category-II of the First Schedule to the Delegation of Financial Powers Rules, 1990, following shall be added, with immediate effect:-

**Amendment:**

33 - “Principal Research Officer, Hydraulics Wing of Punjab Irrigation Research Institute (IRI), Irrigation & Power Department”.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 7<sup>th</sup> August, 2006

**AZMAT ALI RANJHA**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
5. All District Accounts Officers in the Punjab/Treasury Officer, Lahore

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. All Administrative Secretaries to the Government of the Punjab.
4. The Deputy Secretary (Staff) to the Chief Secretary, Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. Principal Research Officer, Hydraulics Wing of Punjab Irrigation Research Institute (IRI), Irrigation & Power Department.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION:**

No. FD(FR) II-5/82. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in Part-I – Officers in Category-I of the First Schedule to the Delegation of Financial Powers Rules, 1990, following shall be added, with immediate effect:-

**Amendment:**

74 - “The Head of Project Management Unit/Programme Director/Project Director PMU – indigenous/foreign funded projects”.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 15<sup>th</sup> August, 2006

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
5. All District Accounts Officers in the Punjab/Treasury Officer, Lahore

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. All Administrative Secretaries to the Government of the Punjab.
4. The Deputy Secretary (Staff) to the Chief Secretary, Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. All the Heads of Project Management Units/Programme Directors/Project Director PMUs – indigenous/foreign funded projects.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION: -**

No. FD (FR) II-2/89. In exercise of the powers conferred upon him under Rule 3 [(e),(f) & (g)] of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to declare that the following functionaries of the City District Governments and District Governments in the Punjab, shall exercise the financial powers as of the Administrative Department, Officers in Category-I, II, III & IV, prescribed in Part-I of the Second Schedule to the Rules ibid, as below:-

i)	District Coordination Officer, City District Government/ District Government, in the Punjab.	Administrative Department / Officer in Category-I
ii)	Executive District Officer, City District Government/ Executive District Officer (Health) District Government	Officer in Category-I
iii)	Executive District Officer, District Government	Officer in Category-II
iv)	Principal, Comprehensive High School/Higher Secondary School/Head of Special Institution under the administrative and financial control of the City District Government / District Government.	Officer in Category-II
v)	Headmaster / Headmistress, Government (Boys / Girls) High School, under the administrative and financial control of the City District Government / District Government.	Officer in Category-II
vi)	Officers Incharge of Independent Offices in Basic Pay Scale 19 and above, other than those specified at sr. nos. i, ii, iii, iv & v above.	Officer in Category-II
vii)	District Officer, City District Government / District Government.	Officer in Category-III
viii)	Officers Incharge of independent offices in Basic Pay Scales 18 and above other than those specified at sr. nos.i to vii above.	Officer in Category-III
ix)	Deputy District Officer, City District Government / District Government.	Officer in Category-IV
x)	Drawing & Disbursing Officers other than those specified at sr. no.i to x above.	Officer in Category-IV

**Note: -** The powers of re-appropriation of funds shall be exercised in the manner prescribed under Section 111 (3) of PLGO, 2001.

2. The Governor of the Punjab, is further pleased to assign the functionaries of the City District Governments / District Governments to exercise the financial powers as admissible to officers of respective ranks, prescribed in Part-II – special powers to certain departments and officers, of the Second Schedule to the Rules ibid, in the following manner:-

Sr.#	Group of Offices	To whom assigned	Designation of the Officer whose powers have been assigned
1.	Agriculture	Executive District Officer	Director General, Agriculture
		District Officer (Ext), OFWM, Soil Fertility, Soil Conservation	Deputy Director, Agriculture
		Deputy District Officer	Other Drawing & Disbursing Officers in the Agriculture Department
	Fisheries	District Coordination Officer	Director General, Fisheries
		Executive District Officer	Director, Fisheries
		District Officer	Assistant Director, Fisheries
	Forest	District Coordination Officer	Chief Conservator of Forest
		Executive District Officer	Conservator of Forest
		District Officer	Divisional Forest Officer
	Livestock	District Coordination Officer	Director General
		Executive District Officer	Director
		District Officer	Deputy Director
2.	Works & Services	Executive District Officer	Superintending Engineer
		District Officer (Road / Building)	Executive Engineer
3.	Education	District Coordination Officer	Administrative Department/Director, Public Instructions
		Executive District Officer	Director of Education (Colleges)
		Head of the Institution	Head of the Institution of corresponding rank
4.	Health	Executive District Officer	Officer of corresponding category
		District Officer	Officer of corresponding category
		Deputy District officer	Officer of corresponding category

**THE ORDER OF GOVERNOR OF THE PUNJAB**

Dated Lahore the 14<sup>th</sup> October, 2006.

**AZMAT ALI RANJHA**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All Zila Nazims, City District Governments / District Governments in the Punjab.
2. All the District Coordination Officers, City District Governments / District Governments in the Punjab.
3. All the Executive District Officers, City District Governments / District Governments in the Punjab.
4. All the District Officers, City District Governments / District Governments in the Punjab.
5. All the Medical Superintendents, District Headquarters Hospitals, City District Governments / District Governments in the Punjab.
6. All the Principals, Higher Secondary Schools / Comprehensive Schools / Special Institutions, in the City District / District Governments in the Punjab.



7. All the Headmasters Govt. Boys High Schools / Headmistresses Government Girls High Schools in the City District / District Governments in the Punjab.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
4. All Administrative Secretaries to the Government of the Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
2. The Accountant General, Punjab, Lahore.
3. The Director General (Civil) Audit, Punjab, Lahore.
4. The Director General (Works), Audit, Punjab, Lahore.
5. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
6. The Director General (Receipt) Audit, Punjab, Lahore.
7. The Director General (Commercial) Audit, Punjab, Lahore.
8. The Director General (Works Accounts) Audit, Punjab, Lahore.
9. The Director General (DERA) Audit, Punjab, Lahore.
10. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman NRB, Cabinet Secretariat, Islamabad.
2. Programme Director, National Programme Support Office, Decentralization Support Programme, Finance Division, CGA Complex, G-5/2, Islamabad.
3. Programme Director, Provincial Programme Support Office, Decentralization Support Programme, Finance Department, 10-Tariq Block, Garden Town, Lahore.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers conferred upon him under rule 3 (2) [(e),(f) & (g)] of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of Punjab is pleased to assign the functionaries of the offices of Land Revenue & Estate, City District Government/ District Government, to exercise the financial powers, prescribed in Part-II – Special Powers to certain departments and officers – Revenue Department, of the Second Schedule to the Rules ibid, to the extent as mentioned hereunder:-

**REVENUE**

**Note:** - The powers over and above the powers detailed hereunder shall be exercised by the Board of Revenue, Government of the Punjab, Lahore.

**GENERAL**

Sr. #	Nature of powers	To whom assigned	Extent
1	2	3	4
1.	Remission of revenue in accordance with the rules.	EDO (Revenue)	Full powers.
2.	Remission of Land Revenue due to calamities.	(i) EDO (Revenue)	Upto Rs.10,000/- per District.
		(ii) DO (Revenue)	Upto Rs. 1,000/- per District.
3.	Remission of revenue otherwise those due to calamities, in accordance with the rules, but not in relaxation of any rules.	EDO (Revenue)	Upto Rs. 1,000/-
4.	Powers to sanction loans under the Agriculturist Loans Act.	(i) EDO (Revenue).	Upto Rs.50,000/- in each case
		(ii) DO (Revenue).	Upto Rs.15,000/- in each case
		(iii) Deputy District Officer (Revenue)	Upto Rs.10,000/- in each case.
		(iv) Tehsildars/ Mukhtiarkars.	Upto Rs.1,000/- in each case.
5.	Powers to sanction loans under the Land Improvement Loans Act.	(i) EDO (Revenue)	Upto Rs.50,000/- in each case.
		(ii) DO (Revenue)	Upto Rs.15,000/- in each case.
		(iii) Deputy District Officer (Revenue)	Upto Rs.10,000/- in each case.
6.	Powers to sanction suspension of recoveries of loan under the Land Improvement Loans Act and the Agriculturist Loans Act.	(i) EDO (Revenue)	Full powers but in accordance with the Taccavi Acts and Rules.
		(ii) DO(Revenue)	Upto the extent of three installments in each case, irrespective of the amount of

Sr. #	Nature of powers	To whom assigned	Extent
1	2	3	4
7.	Powers to sanction the remission of disallowances by Audit Officers.	EDO (Revenue)	loans. Upto the sum of Rs.100/- in individual cases.
8.	To sanction refund of court-fee stamps affixed unnecessarily, in consequence of an order of a Court.	DO (Revenue).	Full powers on production of an order of the Court.
9.	To sanction refund of mutation fee in case of rejection of mutation in accordance with the rules.	Deputy District Officer (Revenue).	Full powers.
10.	To sanction refund or renewal of impressed or adhesive court-fee stamps which have been spoiled, or rendered useless or unfit for the purpose intended or for which the purchaser has not immediate use.	DO (Revenue)	Full powers, subject to the deduction of six paisa per Rupee of face value in the case of refunds, except in case of court-fee, stamps not spoiled or rendered unfit for use returned to DO(R), store on— (i) expiration of licence; or (ii) revocation of licence for any reason other than fault of the licensee.
11.	To sanction expenditure in cases in which money is credited to Government Treasury or purchase of stamps, but stamps are not actually purchased.	EDO (Revenue)	Full powers.
12.	To sanction writing off of the value of:		
	(i) non-postal stamps that are obsolete, unserviceable or spoiled.	(i) EDO (Revenue)	Upto Rs.500/-
	(ii) water-marked plain paper which is damaged and unfit for use. (iii) (a) Stamps lost in transit. (b) loss of stamps forming part of the stock in a local Branch Depot.	(ii) DO (Revenue).	Upto Rs.300/-
13.	To write off irrecoverable loss of stamps revenue.	(i) EDO (Revenue).	Upto Rs.500/-
		(ii) DO (Revenue).	Upto Rs.300/-
14.	Administrative approvals works.	DO (Revenue).	Upto Rs.20,000/-

Sr. #	Nature of powers	To whom assigned	Extent
1	2	3	4
15.	Grants-in-aid	EDO(Revenue)	Full powers in accordance with the rules
16.	To sanction expenditure on account of binding work of Revenue/ Settlement records.	(i) EDO Revenue).	Upto Rs.2,000/- in each case.
		(ii) DO Revenue).	Upto Rs.1,000/- in each case.
<b>DISPOSAL OF LAND</b>			
1.	To sanction grant of State Agricultural lands in colonies.	EDO (Revenue).	Full powers subject to the condition that the grant is made in accordance with standing orders or a Scheme approved by the Revenue Department in consultation with the Finance Department.
2.	To sanction grant of nazul lands free of cost to Local Governments.	EDO (Revenue)	Upto the value of Rs.10,000/-
3.	To allot land for graveyards and cremation grounds	DO (Revenue)	Full powers.
4.	To allot land for kanals (tanning yards)	(i) EDO (Revenue)	Full powers subject to Standing Orders of the Board of Revenue.
		(ii) DO (Revenue)	Upto limit of two kanals in each case subject to Standing Orders of the Board of Revenue.
5.	To sell State land for agricultural purposes.	EDO (Revenue)	Upto fifty acres; provided that:- (a) The land is sold by auction held in accordance with the condition approved to Government or the Board of Revenue; and (b) The reserve price is approved by the Board of Revenue before the auction is held. <b>Note:</b> The result of such auction should be reported to the Board of Revenue in such form as may be prescribed by it.
6.	To sanction sale of awkward plots of State land for agricultural purpose by Private Treaty.	EDO (Revenue)	Full powers, provided:- (a) the price is charged on the basis of the previous year's auction price or the previous three years

Sr. #	Nature of powers	To whom assigned	Extent
1	2	3	4
			<p>average auction price (whichever is higher) in the same or an adjoining chak or village;</p> <p>(b) 10 percent of the price is charged in addition on account of concession to sell by private treaty;</p> <p>(c) if the land is encroached upon, then in addition, 10 percent of the price for unintentional encroachment and 50 percent of the price for intentional encroachment; and</p> <p>(d) the sale is in accordance with the policy laid down by Government or Board of Revenue.</p> <p><b>Note:</b> A copy of the sanction should be forwarded to the Board of Revenue.</p>
7.	To sanction sale of escheated land.	(i) EDO (Revenue)	Full powers.
		(ii) DO (Revenue)	Upto the value of Rs.15,000/- subject to the condition that the land is sold by public auction after full publicity.
8.	To sanction sale of nazul Land by:—		
	Public auction;	(i) EDO (Revenue)	Sites upto five acres.
		(ii) DO (Revenue)	Sites upto two acres.
9.	To sanction or cancel sale of old wells.	DO (Revenue)	Full powers.
10.	To sanction sale of State land for non-agricultural purposes by public auction :—	(i) EDO (Revenue)	Sites upto five acres.
		(ii) DO (Revenue)	Sites upto two acres.
11.	To sanction sale of sites required exclusively for the purpose of a Temple, Mosque, Church or other religious building in State-owned towns, i.e. towns built mainly on State owned land colonies.	(i) EDO (Revenue).	Upto 4 kanals in any individual case at half the market value of the land.
		(ii) DO (Revenue)	Upto 2 kanals at half the market value of the land.

Sr. #	Nature of powers	To whom assigned	Extent
1	2	3	4
12.	To sanction sale of land required exclusively for the purpose of a Mosque, Temple or Church in areas other than those specified in item 11.	(i) EDO (Revenue)	Upto 12 kanals subject to the condition that the first 4 kanals are paid for at half the market value and any area in excess at full market rates.
		(ii) DO (Revenue)	Upto 4 kanals at half the market value of the land.
13.	To sanction reserve price of land to be sold by auction.	EDO (Revenue)	Full powers for land they are competent to sell.
14.	To sanction sale of village residential shod site by private treaty.	DO (Revenue)	Full powers subject to the order of the EDO (R) regarding the price.
15.	To fix amount of compensation cases involving breach of the conditions of sale.	EDO (Revenue)	Upto Rs.1,000/-
16.	To cancel sale of state land and refund the price already paid in cases in which:—		
	<p>(1) the land is sold and after sale it transpires that:</p> <p>(a) it, or a part of it, is owned by another person; or</p> <p>(b) it, or a part of it, is already allotted or leased out to another person or it has already been sold on installment basis to another person; or</p> <p>(c) a part, or whole of it, is a graveyard.</p> <p>(2) the land is sold as commanded by a canal but it is found later on as a result of the Irrigation Department's report that a major part of it is situated outside the Irrigation boundary of the canal; or</p> <p>(3) the land is sold erroneously under some mistake of fact.</p>	EDO (Revenue)	<p>Full powers provided that:—</p> <p>(a) the cancellation is of the whole and not of part of it; and</p> <p>(b) the price paid is refunded without any interest there on or compensation.</p> <p><b>Note:</b> A copy of the order cancelling sale should in each case be supplied to the Board of Revenue.</p>

Sr. #	Nature of powers	To whom assigned	Extent
1	2	3	4
		<b><u>EXCHANGES</u></b>	
17.	To sanction exchange of land under the peasant grant of occupancy with state land in colony areas.	EDO (Revenue)	Powers to sanction exchange upto 25 acres within 10 years of the grant and subject to the limitation that:- (a) where land has been acquired for public purposes; (b) where the irrigation Department find difficulty in maintaining irrigation; and (c) where the land has been adversely affected by water- logging, and the sub-soil water is reported by the Irrigation Department or any other agency of Government dealing with water-logging and salinity control to be within five feet of the surface and the area affected has become banjar to the extent of 1/3 <sup>rd</sup> of the total holding and is incapable of bearing 25 paise corp owing to the presence of thur.
		<b><u>LEASE</u></b>	
18.	To sanction lease of:		
	(1) Land under the rules contained in Appendix III to the Land Administration Manual other than land included in a colonization scheme or which is likely to come under perennial irrigation in the foreseeable future.	EDO (Revenue)	Upto one hundred and fifty acres in accordance with the rules for the lease of waste land contained in Appendix III to the Land Administration Manual for a maximum period of twenty years, provided that the total area held on lease by a single lease does not exceed on one hundred and fifty acres.
	(2) Land for grazing of cattle.	(i) EDO (Revenue)	Full powers.
		(ii) DO (Revenue)	Upto ten acres for a period not exceeding two years.
	(3) Fruit trees not in the compound of Government buildings.	(i) EDO (Revenue)	Full powers.
		(ii) DO (Revenue)	For one year.

Sr. #	Nature of powers	To whom assigned	Extent
1	2	3	4
19.	To lease out State agricultural land by tenders in colonies.	(i) EDO (Revenue)	Full powers subject to any order issued by Government or the Board of Revenue and provided that the area to be held at one time by a lease shall not exceed the limit fixed under the Land Revenue Orders.
		(ii) DO (Revenue).	Upto one hundred acres for a period not exceeding ten harvests.
20.	To lease out State land for agricultural purposes by private treaty.	(i) EDO (Revenue)	Upto fifty acres for a period of two years only in respect of land for which offers by tender or auction fail to attract a bidder provided that no lease of land beyond two years is allowed in continuation of the same lease without the sanction of the Board of Revenue.
		(ii) DO (Revenue).	Upto fifty acres for a period of one year only in respect of land for which offers by tenders or auction fail to attract a bidder provided that no second lease of the same land to the same lease in continuation of the first lease should be allowed without the sanction of the EDO(Revenue)
21.	To sanction long lease with special conditions under a scheme approved by Government.	EDO (Revenue).	Full powers subject to standing order of the Board of Revenue.
22.	To sanction lease of nazul land.	EDO (Revenue)	Lease of areas upto five acres for a period not exceeding five years provided that the lease does not involve erection of a building.
23.	To sanction lease of State land for non-agricultural purposes.	EDO (revenue)	(a) In a first class Municipality leases of areas upto two acres for a period not exceeding five years provided the lease does not involve the erection of a building. (b) In a second class



Sr. #	Nature of powers	To whom assigned	Extent
1	2	3	4
			Municipality and other areas, leases of areas upto five acres for a period not exceeding five years provided that the lease does not involve the erection of a building.
24.	To sanction lease of land to Local Governments.	(i) EDO (Revenue)	Full powers subject to the standing orders issued from time to time by Government or the Board of Revenue.
		(ii) DO (Revenue).	Upto two acres for a period of five years provided the lease does not involve the erection of any building.
25.	To lease out State land for brick kilns.	DO (Revenue)	Full powers subject to standing orders of the Board of Revenue.
<b><u>CONCESSIONS AND REMISSIONS</u></b>			
26.	To remit acreage rate.	(i) EDO (Revenue)	To remit upto Rs.100 per harvest in a single case.
		(ii) DO (Revenue)	Upto Rs.50 per harvest in a single case.
27.	To sanction remission of rent on temporary cultivation.	(i) EDO (Revenue)	Full powers subject to standing orders issued by the Board of Revenue from time to time (Returns of remission granted should be furnished to the Board of Revenue).
		(ii) DO (Revenue).	Upto Rs.100/-
28.	Shifting of installments connected with disposal of land.	(i) EDO (Revenue)	Upto two years.
		(ii) DO (Revenue)	Upto one year.
29.	Increase in number of installments connected with the disposal of land.	(i) EDO (Revenue)	Ten half yearly installments.
		(ii) DO (Revenue)	Six half yearly installments.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**AZMAT ALI RANJHA**  
FINANCE SECRETARY

Dated Lahore the 16<sup>th</sup> October, 2006.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All Zila Nazims, City District Government/District Government in the Punjab.

2. All the District Coordination Officers, City District Government / District Government in the Punjab.
3. All the Executive District Officers (Revenue), City District Government / District Government in the Punjab.
4. All the District Officers (Revenue), City District Government / District Government in the Punjab.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
4. All Administrative Secretaries to the Government of the Punjab.
5. The Senior Member, Board of Revenue, Punjab, Lahore.
6. All Additional Secretaries/Deputy Secretaries in Finance Department.
7. The Superintendent, Govt. Printing Press, Punjab, Lahore, for Gazette Notification.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
2. The Accountant General, Punjab, Lahore.
3. The Director General (Civil) Audit, Punjab, Lahore.
4. The Director General (Works), Audit, Punjab, Lahore.
5. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
6. The Director General (Receipt) Audit, Punjab, Lahore.
7. The Director General (Commercial )Audit, Punjab, Lahore.
8. The Director General (Works Accounts) Audit, Punjab, Lahore.
9. The Director General (DERA) Audit, Punjab, Lahore.
10. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman Nation Reconstruction Bureau (NRB), Cabinet Secretariat, Islamabad.
2. Programme Director, National Programme Support Office, Decentralization Support Programme, Finance Division, CGA Complex, G-5/2, Islamabad.
3. Programme Director, Provincial Programme Support Office, Decentralization Support Programme, Finance Department, 10-Tariq Block, Garden Town, Lahore.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION: -**

No. FD (FR) II-2/89. In exercise of the powers conferred upon him under rule 3 (2) [(e),(f) & (g)] of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of Punjab is pleased to assign the functionaries of the offices of Special Education, City District Government/District Government, to exercise the financial powers, prescribed in Part-II – Special Powers to certain departments and officers – Special Education Department, of the Second Schedule to the Rules ibid, to the extent as mentioned hereunder: -

1.	i) To give Technical Sanction to the estimates for expenditure on painting and replacement of glass panes of doors and windows of educational institutions.	(i) District Education Officer, Special Institution.	Upto Rs.5,000/- in each case
		(ii) Head of Special Institution.	Upto Rs.2,000/- in each case
	ii) Annual / Special Repairs of Buildings of Schools of Special Education.	(i) Principal of Special Institution.	Upto Rs.10,000/- in each case
		(ii) Headmaster / Headmistress of Special Institution.	Upto Rs.5,000/- in each case
2.	To accord Administrative Approval for Repair and Maintenance Works in respect of non-residential buildings	Principal of Special Institution	Upto Rs.100,000/- in each case

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Dated Lahore the 17<sup>th</sup> October, 2006.

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All Zila Nazims, City District Government/District Government in the Punjab.
2. All the District Coordination Officers, City District Government / District Government in the Punjab.

3. All the Executive District Education Officer, Special Institution, City District Government / District Government in the Punjab.
4. All the District Education Officer, Special Institution City District Government / District Government in the Punjab.

Sd/-  
**(RAB NAWAZ)**  
Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
4. All Administrative Secretaries to the Government of the Punjab.
5. All Additional Secretaries/Deputy Secretaries in Finance Department.
6. The Superintendent, Govt. Printing Press, Punjab, Lahore, for Gazette Notification.

Sd/-  
**(RAB NAWAZ)**  
Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
2. The Accountant General, Punjab, Lahore.
3. The Director General (Civil) Audit, Punjab, Lahore.
4. The Director General (Works), Audit, Punjab, Lahore.
5. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
6. The Director General (Receipt) Audit, Punjab, Lahore.
7. The Director General (Commercial )Audit, Punjab, Lahore.
8. The Director General (Works Accounts) Audit, Punjab, Lahore.
9. The Director General (DERA) Audit, Punjab, Lahore.
10. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No.FD(FR)II-5/82. In continuation of this department's notification of even No. dated 12<sup>th</sup> January, 2002, the Governor of Punjab is pleased to further enhance the powers of District Development Committee to approve development schemes upto the value of Rs.50.00 million, with immediate effect. The composition of District Development Committee already notified shall remain the same.

**BY THE ORDER OF GOVERNOR OF THE PUNJAB**

Dated Lahore the 20<sup>th</sup> October, 2006

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All the Zila Nazims, City District Government / District Government in the Punjab.
2. All the District Coordination Officers, City District Government / District Government in the Punjab.
3. All the Executive District Officers, City District Government / District Government in the Punjab.
4. All the District Officers, City District Government / District Government in the Punjab.
5. All the Tehsil / Town Nazims, Tehsil / Town Municipal Administrations, in the Punjab.
6. All the Tehsil / Town Municipal Officers, Tehsil / Town Municipal Administrations, in the Punjab.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
2. The Accountant General, Punjab, Lahore.
3. The Director General (Civil) Audit, Punjab, Lahore.
4. The Director General (Works), Audit, Punjab, Lahore.
5. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
6. The Director General (Receipt) Audit, Punjab, Lahore.
7. The Director General (Commercial) Audit, Punjab, Lahore.
8. The Director General (Works Accounts) Audit, Punjab, Lahore.
9. The Director General (DERA) Audit, Punjab, Lahore.
10. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab Lahore.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
5. All the Administrative Secretaries to the Government of the Punjab.
6. All the Heads of Attached Departments in the Punjab.
7. All Additional Secretaries / Deputy Secretaries in Finance Department.
8. The Superintendent, Government Printing Press, Punjab, Lahore, for Gazette Notification.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman Nation Reconstruction Bureau (NRB), Cabinet Secretariat, Islamabad.
2. Programme Director, National Programme Support Office, Decentralization Support Programme, Finance Division, CGA Complex, G-5/2, Islamabad.
3. Programme Director, Provincial Programme Support Office, Decentralization Support Programme, Finance Department, 10-Tariq Block, Garden Town, Lahore.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

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No. FD (FR) VI-2/2005  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 20<sup>th</sup> November, 2006.

To

The Secretary,  
 Government of the Punjab,  
 Irrigation & Power Department.

Subject: - **PROPOSAL FOR IMPOSITION OF FINE ON THE CONTRACTORS / FIRMS OF CATEGORY 'A' CLASS IN IRRIGATION & POWER DEPARTMENT.**

Please refer to your letter No. Misc-18-S.O(Prog.)/2006, dated 19.8.2006, on the subject as cited above, wherein Finance Department has been desired to advise on the following audit observations:-

- (i) "The Contractors/firms were renewed for the year after imposing penalty only against the defaulter contractors for the year they did not apply for renewal. The renewal fee for the period of default was however not imposed on the contractor/firm. It has been pointed out that renewal fee be now imposed" and
  - (ii) "The contractors/firms who have not been renewed for the previous year their names be struck off from the approved list of "A" Class Contractor of Irrigation & Power Department".
2. The matter has been examined and the Finance Department is of the view that: -
- (i) The contractor/firm belonging to any class, who could not get his registration renewed on year-to-year basis, would be liable to the imposition of penalty, at the prescribed rate, in addition to the payment of renewal fee of the year/s of default.
  - (ii) A Class-I/Category-A Contractor/firm would remain on the registration role of the department irrespective of the fact that such contractor/firm could not participate in the tendering process on year-to-year basis, in terms of sub-para 11 of Paragraph 7.39 of the Manual of Orders, Appendix-7-A. On the other hand, a Class-II/Category-B contractor/firm, who did not tender for two years would stand omitted/struck off.
4. The instructions contained in F.D's letter No. FD(D-II) 3(4) 83, dated 11.10.1990 shall stand amended, to the extent, as stated above.

Sd/-

**( Rab Nawaz )**

Deputy Secretary (Monitoring)

**No. & Date Even:**

A copy is forwarded for information & necessary action to :-

1. The Secretary, Government of the Punjab, C&W Department.
2. The Secretary, Government of the Punjab, HUD & PHE Department.
3. The Secretary, Government of the Punjab, LG&RD Department.
4. The Additional Secretary (E/S), Government of the Punjab, Finance Department.

Sd/-

**( Rab Nawaz )**

Deputy Secretary (Monitoring)

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION:**

No. FD (FR) II-5/82. In exercise of the powers vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Director General, Sustainable Development of Walled City Project, Lahore, the financial powers of an Administrative Department as prescribed in Part-I, Powers Common To All Departments, of the Second Schedule to the Rules ibid.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 21<sup>st</sup> November, 2006.

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Director General, Sustainable Development of Walled City Project, Lahore
7. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No.FD(FR)II-2/89(P). In exercise of the Powers conferred upon him under Article 119 of the constitution of the Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in the Punjab Financial Rules, Volume-II, following further amendments shall be made, namely : -

**AMENDMENT:**

In paragraph 52, Appendix-14, PFR Volume-II,

- i) in sub-para (b), for the figure "10/-" and "130/-" the figure "30/-" and "200/-" respectively, shall be substituted; and
- ii) in sub-para (c), for the figure "10/-" and "130/-", the figure "30/-" and "200/-" respectively, shall be substituted.

**BY THE ORDER OF GOVERNOR OF THE PUNJAB**

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

Dated Lahore the 29<sup>th</sup> November, 2006

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Government) Audit, Punjab, 4- A Lyton Road, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore.
7. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)  
DIRECTOR (MONITORING)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All Administrative Secretaries to the Government of the Punjab.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to Chief Secretary, Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. All DCOs, District Governments in the Punjab.
8. All District & Session Judges in the Punjab.
9. All Additional Secretaries/Deputy Secretaries in Finance Department.
10. Superintendent, Government Printing Press, Lahore for gazette notification.

Sd/-

**(RAB NAWAZ)  
DIRECTOR (MONITORING)**

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION :**

No. FD (FR) II-5/82. In exercise of the powers conferred upon vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-I – Officers in Category-I of First Schedule to the Rules ibid:

**AMENDMENT:**

33. “Director / Co-ordinator, Punjab Education Assessment System (PEAS), Lahore”

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 29<sup>th</sup> November, 2006.

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Government) Audit, Punjab, 4-A Lyton Road, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore.
7. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Director / Co-ordinator, Punjab Education Assessment System (PEAS), Lahore.
7. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION:**

No. FD (FR) II-5/82. In exercise of the powers conferred upon vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-I – Officers in Category-I of First Schedule to the Rules ibid:

**AMENDMENT:**

34. “Director General, Punjab Institute of Preventive Ophthalmology, Lahore.”

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 29<sup>th</sup> November, 2006.

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Government) Audit, Punjab, 4-A Lyton Road, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore.
7. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)  
DIRECTOR (MONITORING)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Director General, Punjab Institute of Preventive Ophthalmology, Lahore.
7. All Additional Secretaries / Deputy Secretaries in Finance Department.

Sd/-

**(RAB NAWAZ)  
DIRECTOR (MONITORING)**

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) 11-5/82 (P). In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that in Part-I of Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006, following amendment shall be made, with immediate effect: -

**Amendment.**

Note-2 under Sr. no.8 of Part-I Powers Common To All Departments, Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006, shall stand deleted.

BY ORDER OF THE GOVERNOR

**AZMAT ALI RANJHA  
FINANCE SECRETARY**

Dated Lahore 14<sup>th</sup> December, 2006.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Government) Audit, Punjab, 4-ALyton Road, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Director General (Works Accounts), Punjab, Lahore.
7. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore.
8. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)  
DIRECTOR (MONITORING)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to the Government of the Punjab.
3. The Principal Secretary to Governor, Punjab, Lahore.
4. The Principal Secretary to Chief Minister, Punjab, Lahore.
5. The Additional Secretary (Staff) to the Chief Secretary, Punjab, Lahore.
6. P.S to the Chief Secretary, Govt. of the Punjab.
7. The Secretary, Provincial Assembly of the Punjab.
8. The Registrar, Lahore High Court, Lahore.
9. All Heads of Attached Departments, Govt. of the Punjab.
10. All D.C.Os, District Governments in the Punjab.
11. All TMOs, Tehsil / Town Municipal Administration in the Punjab.
12. All Additional Secretaries/Deputy Secretaries in Finance Department.
13. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(RAB NAWAZ)  
DIRECTOR (MONITORING)**

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION:**

No. FD (FR) 11-2/89 (Vol-II). In exercise of the powers vide sub rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab, is pleased to confer, on the Executive District Officers (EDOs) of the City District Governments / District Governments in the Punjab, the financial powers to sanction reimbursement of medical charges upto Rs.3,000/- in each case.

Dated Lahore the 18<sup>th</sup> December, 2006.

BY ORDER OF THE GOVERNOR  
**AZMAT ALI RANJHA**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
5. The Director General (Receipt) Audit, Punjab, Lahore.
6. The Director General (Commercial )Audit, Punjab, Lahore.
7. The Director General (Works Accounts) Audit, Punjab, Lahore.
8. The Director General (DERA) Audit, Punjab, Lahore.
9. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All the Zila Nazims, City District Governments/ District Governments in the Punjab.
2. All the District Coordination Officers (DCOs), City District Governments / District Governments in the Punjab.
3. All the Executive District Officers (EDOs), City District Governments / District Governments in the Punjab.

Sd/-

**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded, for kind information, to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. The Additional Secretary /Staff Officer to the Chief Secretary, Punjab, Lahore.
4. All Administrative Secretaries to the Government of the Punjab.
5. All Heads of Attached Departments, Government of the Punjab.
6. P.S to the Chief Secretary, Punjab, Lahore.
7. P.S to the Finance Secretary, Govt. of the Punjab.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.
9. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

No.FD(FR)II-2/89(Prov)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 3<sup>rd</sup> January, 2007.

From

Mr. Azmat Ali Ranjah,  
 Secretary to Government of the Punjab,  
 Finance Department.

To

1. The Accountant General, Punjab, Lahore.
2. The Treasury Officer, Lahore/All District Accounts Officers in the Punjab.

Subject: -

**REIMBURSEMENT OF MEDICAL CHARGES TO THE CIVIL SERVANTS / RETIRED GOVERNMENT EMPLOYEES OF THE INSTITUTIONS UNDER UNIVERSITY OF EDUCATION AND TEVTA.**

Kindly refer to the subject as cited above.

2. A question has arisen in the matter of sanctioning claims of reimbursement of medical charges to the civil servants and retired government employees of the institution under University of Education (UOE) and Technical Education & Vocational Training Authority (TEVTA), by the functionaries of these institutions in terms of the powers delegated to them by their respective authorities.
3. The matter has been examined in the Finance Department, and it is clarified that the functionaries of the UOE/TEVTA can exercise the financial powers, as assigned to them, by their respective authorities, for salary related expenditure against Provincial Account No.1. However, these powers to sanction reimbursement of medical charges shall remain aligned with the powers to sanction such expenditure by officers of Provincial Government Departments as delegated to them against serial No.21 under Part-I of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006.
4. Accordingly, the claims of medical charges of civil servants / retired government employees of the institutions under UOE and TEVTA exceeding the limit of Rs.1 lac in each case shall be referred to the Finance Department for necessary sanction of such claims.
5. Further action may be taken accordingly.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to:-

1. The Vice Chancellor, University of Education, Lahore.
2. The Chairman, Technical Education & Vocational Training Authority (TEVTA), Punjab, Lahore.
3. The District Accounts Officer, D.G.Khan with reference to his letter No. DAO/DGK/Pen/89, dated 29-03-2006.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

No. FD(FR)II-5/82(Main)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 10<sup>th</sup> January, 2007.

From

Mr. Azmat Ali Ranjha,  
 Secretary to Government of the Punjab,  
 Finance Department.

To

1. All the Administrative Secretaries, Government of the Punjab, Lahore.
2. All the District Co-ordination Officers, City District Governments / District Governments in the Punjab.
3. All the Heads of Attached Departments in the Punjab.
4. The Registrar, Lahore High Court, Lahore.
5. The Chairman, TEVTA, Punjab, Lahore.

Subject: - **EXERCISING FINANCIAL POWERS UNDER THE PUNJAB DELEGATION OF FINANCIAL POWERS RULES, 2006, BY THE INCUMBENT OF THE POST IN FLOATING PAY SCALES.**

Sir,

Kindly refer to the subject as cited above.

2. Under part-II and part-III of First Schedule to the Punjab Delegation of Financial Powers Rules, 2006, officers in-charge of independent offices in basic pay scale-19 and above, not included in part-I, and officers in-charge of independent offices in basic pay scale-18 and above, not included in part-II, have been declared as officers in category-II and category-III respectively, in order to enable them to exercise the financial powers as mentioned against their corresponding categories in Part-I of the Second Schedule to the said Rules.

3. A question has arisen as to which category an officer would be placed if his post carries floating pay scales. The matter has been examined in the Finance Department and it is clarified that a post in floating pay scales would be considered as of higher status whenever a question of its position in the context of the Delegation of Financial Powers Rules, 2006 arises. For instance, since the post of District Monitoring Officer (DMO) carries basic pay scale 17/18, he may exercise the financial powers of an Officer in Category-III, as given in Part-I of the Second Schedule to the said Rules.

4. Further necessary action may be taken accordingly.

Sd/-

**(RAB NAWAZ)**

DIRECTOR (MONITORING)

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to:-

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
5. The Director General (DERA) Audit, Punjab, Lahore.

6. The Director General (Commercial) Audit, Punjab, Lahore.
7. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN.**

A copy is forwarded for information and necessary action to:-

1. All the Executive District Officers in the Punjab.
2. All the District Monitoring Officers (DMOs) in the Punjab.
3. The Programme Director, Programme Monitoring & Implementation Unit  
PMIU/PESPR, 3rd Floor Gulberg Heights, near Sherpao Bridge, Gulberg-II,  
Lahore, with reference to his letter No. APD/PMIU/DMO/2006-07/4438,  
dated 17th October, 2006.
4. PS to the Chief Secretary, Punjab / Principal Secretary (F&T), Finance  
Department.
5. PS to the Secretary, Government of the Punjab, Finance Department

Sd/-

**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-II – Officers in Category-II of First Schedule to the Rules ibid:

**AMENDMENT:**

17. “Director, Engineering and M&E, Strategic Planning / Reform Unit in Irrigation & Power Department”

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD  
FINANCE SECRETARY**

Date: 2<sup>nd</sup> February, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Chief, Strategic Planning / Reform Unit, Irrigation & Power Department.
7. All Additional Secretaries / Deputy Secretaries in Finance Department.
8. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Chief, Strategic Planning / Reform Unit and Director, Engineering and M&E in Irrigation & Power Department, the special powers of the Chief Engineer and Superintending Engineer respectively as prescribed in Part-II- Special Powers To Certain Departments and Officers – Irrigation and Power Department, of the Second Schedule to the Rules ibid, provided the incumbent possess requisite professional qualification and experience.

2. The powers, so conferred, shall be exercised for the project period only.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 3<sup>rd</sup> February, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -  
The Accountant General, Punjab, Lahore.  
The Director General (Civil) Audit, Punjab, Lahore.  
The Director General (Works), Audit, Punjab, Lahore.  
The Director General (Works), Accounts, Punjab, Lahore.  
The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Chief, Strategic Planning / Reform Unit, Irrigation & Power Department.
7. All Additional Secretaries / Deputy Secretaries in Finance Department.
8. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers conferred vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Project Coordinator of Community Uplift Programme for Urban and PERI Urban Areas – Pilot Project Lahore City, the special powers of the Superintending Engineer as prescribed in Part-II – Special Powers To Certain Departments and Officers – Communication & Works Department and Public Health Engineering Department of the Second Schedule to the Rules ibid, provided the incumbent possess requisite professional qualification and experience.

2. The powers, so conferred, shall be exercised for the project period only.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 19<sup>th</sup> February, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The Secretary to Government of the Punjab, LG&RD Department, Punjab, Lahore.
6. The Project Coordinator of Community Uplift Programme for Urban and PERI Urban Areas – Pilot Project Lahore City, Lahore.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

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No.FD(FR)II-2/89  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 21<sup>st</sup> February, 2007.

To

1. The Secretary,  
Government of the Punjab,  
C&W Department.
2. All the District Coordination Officers,  
City District Governments in the Punjab.
3. All the Executive District Officers (W&S)  
City District Governments in the Punjab.

**Subject: DELEGATION OF FINANCIAL POWERS TO THE EXECUTIVE DISTRICT OFFICERS BS-20 (W&S), CITY DISTRICT GOVERNMENTS.**

Consequent upon the upgradation of the posts, of Executive District Officers (Works & Services) from BS-19 to BS-20, in the City District Governments in the Punjab, vide No.SOH-III (C&W)5-10/2006-07(Strength-C&W), dated 25-07-2006, the Chief Engineer who is in regular BS-20 and posted as EDO(W&S), City District Government, shall exercise the powers as of the Chief Engineer, under Part-II Special Powers of Certain Departments and Officers – Communication & Works Department - of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006.

2. The notification No. even, dated 14<sup>th</sup> October, 2006, shall stand amended to the above stated extent.
3. Further action may be taken accordingly.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**No. & Date Even:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (District Governments) Audit 4-B Lyton Road, Lahore.
3. The Treasury Officer, Lahore/the District Accounts Officers, Multan, Rawalpindi, Gujranwala and Faisalabad.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**No. & Date Even:**

A copy is forwarded for information and necessary action to:-

1. Zila Nazims, City District Governments, Lahore, Multan, Rawalpindi, Gujranwala and Faisalabad.
2. EDO(F&P), City District Governments, Lahore, Multan, Rawalpindi, Gujranwala and Faisalabad.

Sd/-

**(RAB NAWAZ)**

DIRECTOR (MONITORING)

**No. & Date Even:**

A copy is forwarded for information to:-

1. All the Additional Secretaries, Government of the Punjab, Finance Department.
2. P.S. to the Secretary, Government of the Punjab, Finance Department.

Sd/-

**(RAB NAWAZ)**

DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers conferred vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Project Director, Community Uplift Programme for Urban and PERI Urban Areas of City District Government Gujranwala and Faisalabad, the special powers of the Superintending Engineer as prescribed in Part-II – Special Powers To Certain Departments and Officers – Communication & Works Department and Public Health Engineering Department of the Second Schedule to the Rules ibid, provided the incumbent possess requisite professional qualification and experience.

2. The powers, so conferred, shall be exercised for the project period only.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 14<sup>th</sup> March, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Director General (District Government) Audit, 4-A Lyton Road, Lahore.
6. The Treasury Officer, Lahore / District Accounts Officers Gujranwala & Faisalabad.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The Secretary to Government of the Punjab, LG&RD Department, Punjab, Lahore.
6. The DCO, City District Government, Gujranwala and Faisalabad.
7. EDO(F&P) City District Government, Gujranwala and Faisalabad.
8. The Project Director, Community Uplift Programme for Urban and PERI Urban Areas of City District Government Gujranwala and Faisalabad.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

No. FD(FR)II-2/89(Prov)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 26<sup>th</sup> March, 2007

From

Mr. Sohail Ahmad,  
 Secretary to Government of the Punjab,  
 Finance Department.

To

- i) All the Administrative Secretaries, Government of the Punjab, Lahore.
- ii) All the District Co-ordination Officers, City District Governments / District Governments in the Punjab.
- iii) The Registrar, Lahore High Court, Lahore.
- iv) All the Heads of Attached Departments in the Punjab.

Subject: - **SANCTION OF RE-IMBURSEMENT OF MEDICAL CLAIM IN RESPECT OF THE DESIGNATED SANCTIONING AUTHORITIES – CLARIFICATION THEREOF.**

Sir,

Kindly refer to the subject as cited above.

2. Your kind attention is invited to item of expenditure at Sr. No.21 under Part-I of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006, interalia stating the extent of powers of designated authorities to sanction reimbursement of medical charges. A question has arisen as to whether the designated sanctioning authority is empowered to accord sanction for reimbursement of medical charges in his own favour.

3. The matter has been examined in the Finance Department and it has been determined that the principle of financial propriety warrants that no authority should exercise its powers of sanctioning expenditure or to pass an order, which will be directly or indirectly to his own advantage, in terms of clause (3) of rule 2.10 (a), of PFR Vol-I. Further, a clarification made vide FD's letter no. 1035-1(A)/57, dated 11<sup>th</sup> October, 1957, on the exercise of powers by Heads of Departments / Heads of Attached Departments to sanction reimbursement of medical charges, laid down the fundamental principle that the delegates would sanction only such expenditure which is incurred by the government servants under their administrative control.

4. It is, accordingly, clarified that the designated sanctioning authorities viz Heads of Administrative Department / Heads of the Attached Department / Registrar, Lahore High Court, Lahore / District and Sessions Judge, shall obtain the sanction of expenditure incurred by them on the medical treatment of themselves or the members of their

respective families, as admissible under the rules, from the authority under whose administrative control they are working.

5. Further necessary action may be taken accordingly.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Government) Audit, Punjab, 4-ALyton Road, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Director General (Works Accounts), Punjab, Lahore.
7. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore.
8. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.
9. All the EDO (Works & Services), City District Govts../District Govts. in the Punjab.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Principal Secretary to Chief Minister, Punjab, Lahore.
3. The Additional Secretary (Staff) to the Chief Secretary, Punjab, Lahore.
4. P.S to the Secretary, Government of the Punjab, Finance Department, Lahore.
5. All Additional Secretaries/Deputy Secretaries in Finance Department.
6. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82 (P-III). In exercise of the powers conferred vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Director General, Monitoring & Evaluation, Planning & Development Department, Punjab, Lahore, the financial powers of an Administrative Department as prescribed in Part-I, Powers Common To All Departments of the Second Schedule to the Rules *ibid*.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 29<sup>th</sup> March, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The Director General, Monitoring & Evaluation, P&D Department, Punjab, Lahore.
6. All Additional Secretaries/Deputy Secretaries in Finance Department.
7. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred vide sub-rule 2 (e) & (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the following officers of Civil Service Reforms / Change Management Unit (CSR / CMU), Government of the Punjab, Services, Services and General Administration Department, Lahore, the financial powers, as shown against each, as prescribed in Part-I, Powers Common To All Departments of the Second Schedule to the Rules ibid:

- |     |                                         |                           |
|-----|-----------------------------------------|---------------------------|
|     | i) Secretary / Director General         | Administrative Department |
| 35. | ii) Additional Secretary / Director     | Category-I Officer        |
| 18. | iii) Deputy Secretary / Deputy Director | Category-II Officer       |

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 31<sup>st</sup> March, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All the Administrative Secretaries, Government of the Punjab, Lahore.
6. The Secretary / Director General, Civil Service Reforms / Change Management Unit (CSR / CMU), Services and General Administration Department, Punjab, Lahore.
7. All Heads of Attached Department, Government of the Punjab.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.
9. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

No. FD (FR) II-5/82(P-III)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 18<sup>th</sup> April, 2007.

To

The Secretary,  
 Government of the Punjab,  
 Communication & Works Department.

Subject: - **ACCEPTANCE OF TENDERS UNDER THE PUNJAB DELEGATION OF FINANCIAL RULES, 2006.**

Kindly refer to your letter No.SOB-I(C&W)2-9/2003, dated 12.02.2007, on the subject cited above, interalia raising a query as to whether the subordinate officers i.e. Superintending Engineer and Executive Engineer would be empowered to accept tenders in case of mega projects where technical sanction has been accorded by the Chief Engineer and splitting allowed, for the execution of the works, by the latter (who is the appropriate authority for splitting) since the power to accept tender has been equated with the extent of power of technical sanction for such work / development scheme under the Punjab Delegation of Financial Powers Rules, 2006.

2. The matter has been examined in the Finance Department and it is clarified that in case of splitting, the subordinate officers, i.e. Superintending and Executive Engineer, would be empowered to accept the tenders equal to the extent of their respective powers for the grant of technical sanction for such works irrespective of the fact that the technical sanction of that specific project / scheme was accorded by their higher office i.e. Administrative Department or the Chief Engineer.

3. Further necessary action may be taken accordingly.

Sd/-  
**( RAB NAWAZ )**  
 Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Secretary, Government of the Punjab, Irrigation & Power Department.
2. The Secretary, Government of the Punjab, HUD & PHE Department.
3. All the District Coordination Officers (DCOs), City District Governments / District Governments in the Punjab.
4. All the Executive District Officers (EDOs), City District Governments / District Governments in the Punjab.

Sd/-  
**(RAB NAWAZ)**  
 Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Treasury Officer, Lahore / The District Accounts Officers.

Sd/-  
**(RAB NAWAZ)**  
 Director (Monitoring)

No. FD (FR) VI-9/2000(P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 20<sup>th</sup> April, 2007.

To

The Secretary,  
 Government of the Punjab,  
 Home Department.

Subject: - **PAYMENT OF RENT CHARGES OF WALK THROUGH GATES HIRED IN CONNECTION WITH THE VISIT OF CHIEF MINISTER OF THE PUNJAB AT PINDI GHEB DISTRICT ATTOCK ON 19.01.2007**

Kindly refer to the District Coordination Officer, Attock's letter No.82/DCO/F&P/DO(A)/Atk, dated 15.02.2007, addressed to the Secretary, Government of the Punjab, Home Department under endorsement to the Finance Department, on the subject as cited above, wherein a clarification has been sought with regard to payment of the charges of installation of 'walk through gates' hired by the Police in connection with the visits of VVIPs for security purpose.

2. The matter has been examined in the Finance Department and it is, accordingly, clarified that the expenditure on 'walk through gates', hired for the security of VVIPs would be met by Police.
3. Further necessary action may be taken accordingly.

**ACCOUNTS OFFICER (FR)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The District Coordination Officer, District Government Attock.
2. All the Executive District Officers (EDOs), City District Governments / District Governments in the Punjab.

Sd/-

**ACCOUNTS OFFICER (FR)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Treasury Officer, Lahore / the District Accounts Officers.

Sd/-

**ACCOUNTS OFFICER (FR)**

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No.FD(FR)II-2/89  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 24<sup>th</sup> April, 2007.

To

1. All Administrative Secretaries to the Government of the Punjab.
2. All District Coordination Officers of City District Government/District Governments in the Punjab.
3. All Heads of the Attached Departments, Government of the Punjab.

Subject: - **EXERCISE OF FINANCIAL POWERS UNDER THE PUNJAB DELEGATION OF FINANCIAL POWERS RULES, 2006 – CLARIFICATION.**

Sir,

I am directed to refer to the subject noted above and to state that certain quarter have raised observations with regard to the extent of application of certain powers vis-à-vis the items of expenditure contained in Part-I – Powers Common to All Departments, of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006.

2. These points have been examined and are clarified as hereunder to obviate any misapplication of the relevant provision: -

<b>Observation</b>	<b>Clarification</b>
i) Upto what extent, sanctions under local powers could be obtained during a year by a DDO from some higher category of officer / Administrative Department in terms of clause (c)(ii) of Annex-D to Rule 15.2 of PFR Vol-I	The aggregate extent of financial sanction which could be given to a DDO, inclusive of those given by the DDO himself, shall not exceed the ceiling of the powers delegated to the respective designated authority, who had lastly accorded such sanction, in exercise of his powers mentioned under column 4 at Sr. 2(b).
ii) Whether the higher authority empowered to grant sanction for local purchase under the prescribed limits vide Sr.no.2(b) could give sanction, to the stated extent, to each DDO working under him.	The reply is in the affirmative.
iii) The aggregate extent of financial sanction which could be obtained by a DDO, during a financial year, from the authorities above him, vested with delegated powers in the matter of local	The reply is in the affirmative. The items of expenditure which could be incurred vide powers under Sr. No.2(b)(i) to (xxv) are all included in Sr.No.2(a). Further, the item at sr.no.2, prescribes not only the

**Observation**

purchase under clause (C)(ii) of Annexure-D under Rule 15.2 of PFR Vol-I. Whether quotations through wide publicity, where prescribed, would be necessary before granting sanction in terms of powers at sr. no.2 (a) in respect of all items of expenditure spelled out under sr. no. 2b(i) to 2(b) (xxv) as clarified vide Finance Department circular letter No.FD(FR) II-1/78-Vol.II, dated 11.12.88.

- iv) Whether the stores under **small order** could be procured after obtaining single quotation or it has to be processed on the pattern of limited tender inquiry.
- v) What does the nomenclature in each case denote in the matter of exercise of powers under serial no.2 (b) (xix).
- vi) The powers to sanction expenditure for the purchase of liveries appear to have been omitted in the Punjab Delegation of Financial Powers Rules, 2006.

3. Further action may be taken accordingly.

**Clarification**

extent of powers vis-à-vis each item of expenditure, but also stipulates the procedure for procurement / purchase/ hiring etc. viz

- (i) Sanction would be accorded vide powers under Sr. No. 2(a), where purchases have been effected under Purchase Manual or through 'advertised tender enquiry' in terms of Rule 15.2 (c) of PFR Vol-I.
- (ii) Sanction for stores / stocks etc. procured through Rate Contract / Running Contract or from Government Controlled Units would be accorded as provided vide instructions contained in FD letter No. even dated 11.10.2000.
- (iii) Sanctions would be accorded vide powers at sr.no.2(b)(i) to Sr.No.2(b)(xxv) where procurement / purchases, hiring etc. have been made through 'limited tender enquiry' in terms of clause (c) of Annex-D - quite in line with the provisions in Note-I (iv) under para 2 of the Purchase Manual.
- (iv) The purchases upto the extent of **Small order** i.e. upto Rs.10,000/- may be made on 'single quotation' basis.

Purchase against **small order** could be made through a single quotation - basis, to the prudence of financial propriety by the DDO.

'In each case' connotes incurrence of expenditure on 'each occasion' or 'each event' in the discharge of function specific to the department.

Since the Liveries Rules originally contained in PFR Vol-II, stand deleted, the expenditure relating thereto may be sanctioned, if so required, vide powers provided against "Others" at Sr. No. 2 (b) (xxv).

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

**No. & Date Even:**

A copy is forwarded for information and necessary action to:-

1. The Registrar, Lahore High Court, Lahore.
2. The Chairman, TEVTA, Punjab, Lahore.
3. The Chairman, Punjab Public Service Commission, Lahore.
4. The Secretary, Provincial Assembly, Punjab, Lahore.
5. All Additional Secretaries/Deputy Secretaries in Finance Department.
6. The Superintendent, Govt. Printing Press, Punjab, Lahore, for Gazette Notification.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**No. & Date Even:**

A copy is forwarded for information and necessary action to:-

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General Works (Audit), Punjab, Lahore.
4. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
5. The Director General (Receipt) Audit, Punjab, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General Works (Accounts), Punjab, Lahore.
8. The Director General (DERA) Audit, Punjab, Lahore.
9. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**No. & Date Even:**

A copy is forwarded for information and necessary action to:-

1. All the Additional Secretaries, Government of the Punjab, Finance Department.
2. All the Deputy Secretaries, Government of the Punjab, Finance Department.
3. The Chief Inspector of Treasuries, Government of the Punjab, Finance Department.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers conferred vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Director General, Anti Corruption Establishment, Punjab, Lahore, the financial powers as of an Administrative Department, for the purchase of durable goods and grant of Administrative Approval of development schemes, as prescribed in Part-I Powers Common To All Departments, of the Second Schedule to the Rules *ibid*.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 23<sup>rd</sup> May, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. All the District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. All Administrative Secretaries to the Government of the Punjab.
5. Additional Secretary (Staff) to the Chief Secretary, Punjab.
6. The PS to the Chief Secretary, Punjab.
7. The Director General, Anti Corruption Establishment, Punjab, Lahore.
8. All Additional Secretaries/Deputy Secretaries in the Finance Department.
9. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-II – Officers in Category-II of First Schedule to the Rules ibid.

**AMENDMENT**

19. “Director Engineering, Project Management Unit (PMU) for Lower Bari Doab Canal Improvement Project (LBDCIP) of the Punjab, Irrigation & Power Department, Lahore”.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 24<sup>th</sup> May, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All the Administrative Secretaries, Government of the Punjab, Lahore.
6. The Project Director, Project Management Unit (PMU) For Lower Bari Doab Canal Improvement Project (LBDCIP) of the Punjab, Irrigation & Power Department, Lahore
7. All Heads of Attached Department, Government of the Punjab.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.
9. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) 11-2/89 (Police Deptt). In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that the following amendment shall be made in sub rule 2 (b) of rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, with immediate effect: -

<b><u>Existing sub rule 2 (b) of Rule 3</u></b>	<b><u>Amendment</u></b>
(b) “--- Any case regarding an allocation of a supplementary grant or funds for the Police or the Provincial Police Officer, other than the normal allocated budget, shall be routed through the Home Department”.	Deleted

BY ORDER OF THE GOVERNOR

Dated Lahore 28<sup>th</sup> May, 2007

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All the Administrative Secretaries, Government of the Punjab, Lahore.
6. The Provincial Police Officer, Punjab, Lahore.
7. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All Additional Secretaries/Deputy Secretaries in Finance Department.
2. P.S. to the Finance Secretary for kind information of the F.S.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

No.FD(FR)II-2/89  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 5<sup>th</sup> June, 2007

To

- i) The Secretary, Government of the Punjab, C&W Department.
- ii) All the District Coordination Officers, City District Governments in the Punjab.
- iii) All the Executive District Officers (W&S), City District Governments in the Punjab.

**Subject: DELEGATION OF FINANCIAL POWERS TO THE EXECUTIVE DISTRICT OFFICERS BS-20 (W&S), CITY DISTRICT GOVERNMENTS.**

Consequent upon the upgradation of the posts, of Executive District Officers (Works & Services) from BS-19 to BS-20, in the City District Governments in the Punjab, vide No.SOH-III (C&W)5-10/2006-07(Strength-C&W), dated 25-07-2006, a qualified Engineer appointed, in the prescribed manner, viz on regular/officiating/current charge/acting charge basis, as Chief Engineer and posted as EDO(W&S), City District Government, may exercise the powers as of the Chief Engineer, under Part-II Special Powers of Certain Departments and Officers – Communication & Works Department - of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006.

2. The notification No. even, dated 14<sup>th</sup> October, 2006, shall stand amended to the above stated extent.

3. The notification No. even, dated 21<sup>st</sup> February, 2007 shall stand withdrawn, with immediate effect.

Sd/-  
**(RAB NAWAZ)**  
 Director (Monitoring)

**No. & Date Even:**

A copy is forwarded for information and necessary action to: -

- i) The Accountant General, Punjab, Lahore.
- ii) The Director General (District Governments) Audit 4-B Lyton Road, Lahore.
- iii) The Treasury Officer, Lahore/the District Accounts Officers, Multan, Rawalpindi, Gujranwala and Faisalabad.

Sd/-  
**(Director (Monitoring))**

**No. & Date Even:**

A copy is forwarded for information and necessary action to:-

- i) Zila Nazims, City District Governments, Lahore, Multan, Rawalpindi, Gujranwala and Faisalabad.
- ii) EDO(F&P), City District Governments, Lahore, Multan, Rawalpindi, Gujranwala and Faisalabad.

Sd/-  
**(Director (Monitoring))**

**No. & Date Even:**

A copy is forwarded for information to:-

- i) All the Additional Secretaries, Government of the Punjab, Finance Deptt.
- ii) P.S. to the Secretary, Government of the Punjab, Finance Deptt.

Sd/-  
**(Director (Monitoring))**

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION :**

No. FD (FR)II-5/82(P-III). In exercise of the powers vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Project Director, Fatima Jinnah Institute of Dental Sciences, Lahore, the financial powers of an Administrative Department as prescribed in Part-I, Powers Common To All Departments, of the Second Schedule to the Rules *ibid*.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 9<sup>th</sup> June, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. Project Director, Fatima Jinnah Institute of Dental Sciences, Lahore.
7. All Additional Secretaries/Deputy Secretaries in Finance Department.
8. The Superintendent, Government Printing Press, Punjab, Lahore, for Gazette Notification.

Sd/-

**(RAB NAWAZ)**

Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-II – Officers in Category-II of First Schedule to the Rules ibid.

**AMENDMENT**

20. “Director Administration, Sustainable Development of Walled City Project, Lahore, (SDWCL)”.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 15<sup>th</sup> June, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to the Chief Secretary, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. All the Administrative Secretaries, Government of the Punjab, Lahore.
7. Director General, Sustainable Development of Walled City Project, Lahore, (SDWCL)
8. All Heads of Attached Department, Government of the Punjab.
9. All Additional Secretaries/Deputy Secretaries in Finance Department.
10. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)



**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No.FD(FR)V-6/75(P). In exercise of the Powers conferred upon him under Article 119 of the constitution of the Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in the Punjab Treasury and Subsidiary Treasury Rules, following amendment shall be made, namely : -

**AMENDMENT:**

In Rule 4.49 (a) of the Punjab Subsidiary Treasury Rules, the figure Rs.10,000.00 appearing after the words "Payments of...." and before the words "and above to contractors and suppliers...." shall be substituted with the figure of Rs.1,00,000.00.

**BY THE ORDER OF GOVERNOR OF THE PUNJAB**

Dated Lahore the 20<sup>th</sup> June, 2007.

**SOHAIL AHMAD  
FINANCE SECRETARY**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Government) Audit, Punjab, 4- A Lyton Road, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore.
7. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-  
**( RAB NAWAZ )**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All Administrative Secretaries to the Government of the Punjab.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Additional Secretary (Staff) to Chief Secretary, Punjab.
5. All Heads of Attached Departments, Government of the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. All District Coordination Officers, District Governments in the Punjab.
8. All District & Session Judges in the Punjab.

9. All Additional Secretaries/Deputy Secretaries in Finance Department.
10. Superintendent, Government Printing Press, Lahore for gazette notification.

Sd/-  
**( RAB NAWAZ )**  
DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
2. The Controller General of Accounts, Audit House, Constitution Avenue, Islamabad.
3. The Secretary, Government of Pakistan, Ministry of Finance, Islamabad.
4. The Secretary Finance, Government of the Sindh, Balochistan, NWFP and Azad Jamu and Kashmir.
5. The Accountant General of Pakistan Revenue (AGPR), Islamabad
6. The Accountant General, Sindh, Balochistan, NWFP and Azad Jamu and Kashmir.

Sd/-  
**( RAB NAWAZ )**  
DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Project Director and Director of Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department, the special powers of the Chief Engineer and Superintending Engineer, respectively as prescribed in Part-II- Special Powers To Certain Departments and Officers – Communication & Works Department, of the Second Schedule to the Rules ibid, provided the incumbent possess requisite professional qualification and experience.

2. The powers, so conferred, shall be exercised for the project period only.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 22<sup>nd</sup> June, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Project Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department.
7. The Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department.
8. All Additional Secretaries / Deputy Secretaries in Finance Department.
9. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

---



**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-II – Officers in Category-II of First Schedule to the Rules ibid:

**AMENDMENT:**

21. “Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department”.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 23<sup>rd</sup> June, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Project Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department.
7. The Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department.
8. All Additional Secretaries / Deputy Secretaries in Finance Department.
9. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to Finance Secretary for kind information to the FS.
2. PS to Special Secretary Finance for kind information to the Spl. Secy Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretary / Technical Advisor in the Finance Department.

Sd/-  
Director (Monitoring)

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No.FD(FR) II-5/82. In pursuance of the relaxation granted by the Competent Authority, the execution of works in Lahore Ring Road Project, Lahore and payments thereof shall be made in accordance with the provisions of Financial Management Manual of the Project.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 25<sup>th</sup> June, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Secretary, Government of the Punjab, Communication & Works Department with the request to get vetted the Financial Management Manual of the Project from the Controller General of Accounts, Audit House, Islamabad.
2. The Project Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department.
3. The Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All Additional Secretaries / Deputy Secretaries in Finance Department.
6. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No.FD(FR) II-5/82. In pursuance of the relaxation granted by the Competent Authority, the execution of works in Sialkot Lahore Motorway and payments thereof shall be made in accordance with the provisions of Financial Management Manual of the Project.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 3<sup>rd</sup> July, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Secretary, Government of the Punjab, Communication & Works Department with the request to get vetted the Financial Management Manual of the Project from the Controller General of Accounts, Audit House, Islamabad.
2. The Project Director, Project Management Unit, Sialkot Lahore Motorway (SLM) in Communication & Works Department.
3. The Director Operations, Project Management Unit, Sialkot Lahore Motorway (SLM) in Communication & Works Department.
4. The Manager, Road Works, Project Management Unit, Sialkot Lahore Motorway (SLM) in Communication & Works Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.

4. The PS to the Chief Secretary, Punjab.
5. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to Finance Secretary for kind information of the FS.
2. PS to Special Secretary Finance for kind information of the Spl. Secy Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer the special powers of the Chief Engineer, Superintending Engineer and Executive Engineer as prescribed in Part-II- Special Powers To Certain Departments and Officers – Communication & Works Department, of the Second Schedule to the Rules ibid, on the Project Director, Director Operations and Manager Road Works, respectively, of Project Management Unit, Sialkot Lahore Motorway (SLM) in Communication & Works Department, provided the incumbents possess requisite professional qualifications and experience.

2. The powers so conferred shall be exercised for the project period only.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 3<sup>rd</sup> July, 2007

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Secretary, Government of the Punjab, Communication & Works Department.
2. The Project Director, Project Management Unit, Sialkot Lahore Motorway (SLM) in Communication & Works Department.
3. The Director Operations, Project Management Unit, Sialkot Lahore Motorway (SLM) in Communication & Works Department.
4. The Manager, Road Works, Project Management Unit, Sialkot Lahore Motorway (SLM) in Communication & Works Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to Finance Secretary for kind information of the FS.
2. PS to Special Secretary Finance for kind information of the Spl. Secy Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) 11-2/89. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that in the Punjab Delegation of Financial Powers Rules, 2006, the following amendment shall be made, namely: -

**AMENDMENT:**

Note 3 under serial number 9 in Part-I of the Second Schedule to the Rules ibid shall be substituted, as under: -

**Note-3:** "The Chairman, Punjab Public Service Commission (PPSC), Lahore, shall have full powers of re-appropriation of funds from one head of account to another head of account within the allocated budget of the PPSC, Lahore.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 11<sup>th</sup> July, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. All the District Accounts Officers / the Treasury Officer in the Punjab.

Sd/-

**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. All Administrative Secretaries to the Government of the Punjab.
5. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
6. The PS to the Chief Secretary, Punjab.
7. The Chairman, Punjab Public Service Commission (PPSC), Lahore.
8. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-

**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Finance Secretary for kind information of the FS.
2. PS to the Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-

**(Director (Monitoring))**

**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-7/87. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that in the Punjab Delegation of Financial Powers Rules, 2006, the following amendment shall be made, namely: -

**AMENDMENT:**

Under Part-II, Special Powers to Certain Departments and Officers – Secretariat (Services and General Administration Department), of the Second Schedule to the Rules ibid, following shall be added: -

The Director General (Protocol) shall have powers to sanction expenditure on purchase of gifts upto Rs.one million, in each case, through negotiation, subject to the condition that

- c) The kind of gift may be approved by the Chief Minister, Punjab, and
- d) In cases where the cost of gift exceeds Rs.0.5 million, the rate will be negotiated with the supplier, by the Director General (Protocol) and a nominee of the Principal Secretary to the Chief Minister, not below the rank of Additional Secretary.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 11<sup>th</sup> July, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

- 1. The Accountant General, Punjab, Lahore.
- 2. The Director General (Civil) Audit, Punjab, Lahore.
- 3. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)



**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. All Administrative Secretaries to the Government of the Punjab.
5. Additional Secretary (Staff) to the Chief Secretary, Punjab.
6. The PS to the Chief Secretary, Punjab.
7. The Director General (Protocol), Punjab, Lahore.
8. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Finance Secretary for kind information of the FS.
2. PS to the Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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No.FD(FR)II-36/79  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 12<sup>th</sup> July, 2007

From

Sohail Ahmad,  
 Secretary,  
 Government of the Punjab,  
 Finance Department

To

- i) The Chairman, Planning & Development Board, Punjab, Lahore.
- ii) All the Administrative Secretaries, Government of the Punjab.
- iii) All the DCOs, City / District Governments in the Punjab.
- iv) All the Heads of Attached Departments, in the Punjab.
- v) The Registrar, Lahore High Court, Lahore.
- vi) The Chairman (TEVTA), Punjab, Lahore.

Subject: - **ASSESSMENT OF RESERVE PRICE OF VEHICLES / MACHINERY UNDER PARA 4.31 BUILDING & ROAD (B&R)CODE.**

Sir,

I am directed to invite your kind attention to serial no.11 under Part-I – Powers Common To All Departments of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006 whereby Administrative Departments and subordinate officers of certain categories are vested to sell surplus or unserviceable motor vehicles, T&P, machinery, equipment and stores by auction upto the extent as mentioned therein against each. Further, it was clarified vide Finance Department's notification No. even, dated 6<sup>th</sup> April, 2005 that the assessment of depreciated book value shall be made in accordance with para 4.31 of B&R Code.

2. Since the issuance of the aforesaid instructions, certain quarters have raised queries and sought clarification with regard to assessment of reserve price of those vehicles / machinery etc. which have been declared surplus / replaceable, in the prescribed manner, but are still useable or have been rendered as un-serviceable and further the assessment of reserve price of those vehicles / machinery which have been stolen or mis-appropriated or damaged and where the provisions under para 4.31 are silent.

3. The matter was examined in the Finance Department and it has been decided, after consultation with the line departments i.e. Agriculture, Communication & Works, Irrigation & Powers and Public Health Engineering Departments, that: -

- i) The base line for fixation of reserve price of a vehicle / machinery etc. which has completed the prescribed quantum of distance / hours and declared surplus or replaceable, but is further useable, will be fixed at 25% to 40% of the book value;
- ii) The reserve price of a vehicle / machinery etc. which has completed the prescribed amount of distance / hours and declared unserviceable, i.e. not useable even after repair, will be fixed keeping in view the market value;
- iii) The reserve price of a vehicle / machinery which has covered the prescribed quantum of distance / hours and has been stolen, mis-

appropriated, or damaged, will be fixed at not less than 50% of the book value;

- iv) The reserve price of a vehicle / machinery which has not covered the prescribed quantum of distance / hours and has been stolen, misappropriated or damaged will be fixed at not less than 75% of the book value;
- v) The departments will dispose of the store articles etc. not mentioned in para 4.31 of B&R Code, as per their departmental procedures, keeping in view the market value of such stores;
- vi) The words "tools" mentioned in para 4.31 ibid will include the words 'tools / implements / attachments' and the words 'scientific instruments' will include the words 'scientific / survey instruments';
- vii) A formula for calculating the progressive cost of depreciation on year to year basis as given in Note-2 under para 4.31 ibid will continue to be applied till suitably substituted and
- viii) The yardstick of 2 lac kms and 2.5 lac kms for replacement of vehicles fixed by the Finance Department in the Punjab Delegation of Financial Powers Rules, 2006, will continue;

5. I am, therefore, directed to request you take further necessary action accordingly.

Sd/-

**(RAB NAWAZ)**

DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

- 1. The Accountant General, Punjab, Lahore.
- 2. The Director General (Civil) Audit, Punjab, Lahore.
- 3. The Director General (Works), Audit, Punjab, Lahore.
- 4. The Director General (District Government) Audit, Punjab, 4- A Lyton Road, Lahore.
- 5. The Director General (Commercial) Audit, Punjab, Lahore.
- 6. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore.
- 7. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**( RAB NAWAZ )**

DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

- 1. The Principal Secretary to Governor, Punjab, Lahore.
- 2. The Principal Secretary to Chief Minister, Punjab, Lahore.
- 3. The Additional Secretary (Staff) to Chief Secretary, Punjab.
- 4. All District & Session Judges in the Punjab.
- 5. All Additional Secretaries/Deputy Secretaries in Finance Department.
- 6. Superintendent, Government Printing Press, Lahore for gazette notification.

Sd/-

**( RAB NAWAZ )**

DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) 11-5/82 (P-III). In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that The following substitutions are made against Sr. No.32 of Part-I under the heading Officers in Category-I, in Part-I of the First Schedule to the Punjab Delegation of Financial Powers Rules, 2006 :-

<b>Existing</b>	<b>Substituted</b>
Sr.#	Sr. #
32 Dean Children's Hospital / I.C.H Lahore, attached with Government of the Punjab, Health Department.	32. Medical Director, Children's Hospital / I.C.H Lahore, attached with Government of the Punjab, Health Department.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 24<sup>th</sup> August, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General Works (Audit), Punjab, Lahore.
4. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. All Administrative Secretaries to the Government of the Punjab.
5. Additional Secretary (Staff) to the Chief Secretary, Punjab.

6. The PS to the Chief Secretary, Punjab.
7. Medical Director, Children's Hospital / I.C.H Lahore, attached with Government of the Punjab, Health Department.
8. Dean, Children's Hospital / I.C.H Lahore, attached with Government of the Punjab, Health Department.
9. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Finance Secretary for kind information of the FS.
2. PS to the Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82-P-III. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-II – Officers in Category-II of First Schedule to the Rules ibid:

**AMENDMENT:**

22. "Secretary, District Public Safety and Police Complaints Commission (DPS & PCC) in Home Department".

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 21<sup>st</sup> September, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The District Accounts Officers in the Punjab / Treasury Officers, Lahore.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Chairperson, Punjab District Public Safety and Police Complaints Commission, Lahore.
7. The Secretaries, District Public Safety and Police Complaints Commission in the Punjab.
8. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-

**Director (Monitoring)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to Finance Secretary for kind information of the FS.
2. PS to Special Secretary Finance for kind information of the Spl. Secy Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries in the Finance Department.

Sd/-

**Director (Monitoring)**

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82 (P-III). In exercise of the powers conferred vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Director General, Monitoring & Evaluation, Planning & Development Department, Punjab, Lahore, the financial powers of an Administrative Department as prescribed in Part-I, Powers Common To All Departments of the Second Schedule to the Rules *ibid*.

2. Notification of number even, dated 29.03.2007, shall stand withdrawn.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 17<sup>th</sup> October, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to Government of the Punjab, Lahore.
3. The Principal Secretary to the Governor, Punjab, Lahore.
4. The Principal Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Director General, Monitoring & Evaluation, P&D Department, Government of the Punjab, Lahore.
7. All Additional Secretaries/Deputy Secretaries in Finance Department.
8. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

---

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-7/87. In exercise of the powers vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer on Deputy Project Director/Project Manager (Works), Punjab Emergency Service (PES), Government of the Punjab, Planning & Development Department, Lahore, the special powers of the Chief Engineer, as prescribed in Part-II- Special Powers To Certain Departments and Officers – Communication & Works Department, of the Second Schedule to the Rules *ibid*, provided the incumbent possesses requisite professional qualification and experience.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 24<sup>th</sup> October, 2007.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Government of the Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab, Lahore.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Director General, Punjab Emergency Service (PES), Government of the Punjab, Planning & Development Department, Lahore.
7. The Deputy Project Director/Project Manager (Works), Punjab Emergency Service (PES), Government of the Punjab, Planning & Development Department, Lahore.
8. All Additional Secretaries / Deputy Secretaries in Finance Department.
9. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-7/87. In relaxation of the provision contained in rule 16.1 of the Punjab Financial Rules Vol-I, the Competent Authority has been pleased to approve the execution of civil works of the Project "Construction of Emergency Services Academy (Phase-II)", by the Punjab Emergency Service (PES), Planning & Development Department through consultants instead of Communication & Works Department, in terms of rule 16.2 of the said Rules.

2. The Competent Authority has been further pleased to approve that the repair and maintenance works (R&M) of the buildings under the use of the Punjab Emergency Service (PES) shall be executed by the Engineering Wing of the PES.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD  
FINANCE SECRETARY**

Date: 25<sup>th</sup> October, 2007.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Government of the Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab, Lahore.
5. All Administrative Secretaries to the Government of the Punjab.
6. The Director General, Punjab Emergency Service (PES), Government of the Punjab, Planning & Development Department, Lahore.
7. The Deputy Project Director/Project Manager (Works), Punjab Emergency Service (PES), Government of the Punjab, Planning & Development Department, Lahore.
8. All Additional Secretaries / Deputy Secretaries in Finance Department.
9. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) VI-17/93. In exercise of the powers conferred on him under section 23 of the Punjab Civil Servants Act, 1974, the Governor of the Punjab has been pleased to direct that in the Civil Service Rules (Punjab) Vol-I Part-I, the following further amendment shall be made namely: -

**AMENDMENT**

In the Civil Service Rules (Punjab) Vol-I Part-I in Chapter 7, for the existing Rule 7.2, the following shall be substituted: -

“Rule 7.2. A Government servant, under suspension, shall remain entitled to full amount of his salary and all other benefits and facilities provided to him under the contract of service, during the period of his suspension”.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 27<sup>th</sup> October, 2007

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore..
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit Revenue Receipts, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.
8. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.

5. All the Administrative Secretaries, Government of the Punjab, Lahore.
6. All Heads of Attached Department, Government of the Punjab.
7. The Registrar, Lahore High Court, Lahore.
8. The Chairman Punjab Public Service Commission, Lahore.
9. The Chairman, Punjab Services Tribunal, Lahore.
10. The Ombudsman, Punjab, Lahore.
11. The Chairman TEVTA, Lahore.
12. All Additional Secretaries/Deputy Secretaries in Finance Department.
13. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Secretary, Government of Pakistan, Finance Division, Islamabad.
2. The Secretary, Government of the Sindh, Finance Department, Karachi.
3. The Secretary to Government of NWFP Finance Department, Peshawar.
4. The Secretary to Government of Baluchistan, Finance Department, Quetta.
5. The Secretary, Azad Jammu & Kashmir, Finance Department, Muzaffarabad.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) 11-2/89. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that in the Punjab Delegation of Financial Powers Rules, 2006, the following amendment shall be made, namely: -

**AMENDMENT:**

Note 3 under serial number 9 and Note (c) under serial number 21 in Part-I of the Second Schedule to the Rules ibid shall be substituted, as under: -

- (i) **Sr.No.9 – Note-3** : “The Chairman, Punjab Public Service Commission (PPSC), Lahore, shall have full powers of re-appropriation of funds from one object to another object while remaining within one detailed function and within same grant of the current budget of PPSC.
- (ii) **Sr.No.21 – Note (c)** : The Chairman, PPSC shall have full powers to sanction expenditure on any item from within the allocated budget of PPSC; provided that the Commission shall keep the Budget and General Wings of the Finance Department duly informed of the sanctions issued under these powers.

2. Finance Department’s letter No. EXP(G)7-1/93, dated 20<sup>th</sup> September, 1997 and No. even, dated 11<sup>th</sup> July, 2007 shall stand withdrawn immediately.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD**  
FINANCE SECRETARY

Date: 1<sup>st</sup> January, 2008.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. All the District Accounts Officers / the Treasury Officer in the Punjab.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. All Administrative Secretaries to the Government of the Punjab.
5. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
6. The PS to the Chief Secretary, Punjab.
7. The Chairman, Punjab Public Service Commission (PPSC), Lahore.
8. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Finance Secretary for kind information of the FS.
2. PS to the Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82-P-III. In exercise of the powers conferred vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Deputy Project Director, (Director, Technical), Project Management Unit, titled 'Fatima Jinnah Institute of Dental Sciences, Lahore', Health Department, the special powers of the Chief Engineer as prescribed in Part-II – Special Powers To Certain Departments and Officers – Communication & Works Department, of the Second Schedule to the Rules *ibid*.

2. The powers, so conferred, shall be exercised for the project period only.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 8<sup>th</sup> January, 2008.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Special Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The Secretary to Government of the Punjab, Health Department.
6. The Project Director/Dean, PMU, Fatima Jinnah Dental Sciences, Lahore.
7. The Deputy Project Director, PMU, Fatima Jinnah Dental Sciences, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Finance Secretary for kind information of the FS.
2. PS to the Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89 (Vol-II). In exercise of the powers vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer on the Project Directors, Sialkot Lahore Motorway (SLM) and Lahore Ring Road (LRR), Government of the Punjab, Communication & Works Department, the financial powers to sanction reimbursement of medical charges, equal to that of Head of Attached Department i.e. upto Rs.50,000/- in each case, in favour of the employees of the respective Project Management Units (PMUs).

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 6<sup>th</sup> February, 2008.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Government of the Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab, Lahore.
5. The PS to the Secretary, Government of the Punjab, Finance Department.
6. The Secretary, Government of the Punjab, Communication & Works Department.
7. The Project Directors, Sialkot Lahore Motorway (SLM) and Lahore Ring Road (LRR), Government of the Punjab, Communication & Works Department
8. All Additional Secretaries / Deputy Secretaries in Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION:**

No. FD (FR) II-5/82. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab, is pleased to direct that following addition shall be made under Part-I – Officers in Category-I of First Schedule to the Rules ibid:

**ADDITION:**

36. “Presiding Officers of the District Consumer Courts in Punjab.”

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**SOHAIL AHMAD  
FINANCE SECRETARY**

Date: 27<sup>th</sup> February, 2008

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. All the District Accounts Officers, in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to Government of the Punjab, Lahore.
3. The Principal Secretary to the Governor, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The Principal Secretary to the Chief Minister, Punjab, Lahore.
6. The Director, Administration Punjab Consumer Protection Council, Industries Department, Government of the Punjab, Lahore.
7. The Presiding Officers, District Consumer Courts, Lahore, Sahiwal, Multan, D.G. Khan, Rawalpindi, Gujrat, Sialkot, Gujranwala, Sargodha, Faisalabad and Bahawalpur.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.
9. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)



**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82 (P-III). In exercise of the powers conferred vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the competent authority is pleased to confer, on the Secretary, Office of the Ombudsman, Punjab, the financial powers of an Administrative Department as prescribed under Part-I, Powers Common To All Departments of the Second Schedule to the Rules *ibid*.

2. These orders shall remain operative till the appointment of the incumbent of the Office of the Ombudsman, Punjab.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 25<sup>th</sup> June, 2008.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
(Director (Monitoring))

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to Government of the Punjab, Lahore.
3. The Principal Secretary to the Governor, Punjab, Lahore.
4. The Principal Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-  
**(RAB NAWAZ)**  
(Director (Monitoring))

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No.FD (FR) VI-9/2000(P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 15<sup>th</sup> July, 2008

From

Sohail Ahmad,  
 Secretary to Government of the Punjab,  
 Finance Department

To

1. All Zila Nazims in Punjab.
2. All District Coordination Officers, City/District Governments in Punjab.

Subject:

**POLICY FOR INCURRENCE OF EXPENDITURES IN CONNECTION WITH THE VISITS/PUBLIC MEETINGS OF VVIPs.**

Kindly refer to the subject cited above.

2. The expenditures on visits of the President of Pakistan, Prime Minister of Pakistan, the Governor and the Chief Minister of the Province held to be a valid charge as per the Standing Operating Procedure regarding visits of VVIPs circulated by the S & GAD vide letter No. SO-CAB-1/12-3/2004 dated 08-07-2004.

3. Further the competent authority has been pleased to direct, in terms of Section 128 (1) of Punjab Local Government Ordinance 2001 that the District Governments in the Punjab, shall observe the following policy while incurring expenditures on the subject:-

- (i) The expenditures shall be budgeted and approved by the Zila Council in terms of Section 109 (1) of the said Ordinance.
- (ii) The expenditures shall be a **voted expenditure** (current budget).
- (iii) The expenditures shall only be incurred for the visits/public meetings of the VVIPs on objects, viz hiring of tentage, furniture, transportation, lighting and refreshments.
- (iv) The financial sanctions for the expenditures shall be given by the assigned authority in the prescribed manner.
- (v) The DCO shall exercise full powers in the matter of advance drawls against amounts as required for immediate disbursement, to the extent of objects stated at Sr. No. (iii) above, such advances shall be drawn in relaxation of Rule 2.10(b)(5) of PFR Vol-I.
- (vi) The expenditure shall be incurred in most economical manner as prescribed in Annex-D to Rule 15.2 if PFR Vol-I.(amended)
- (vii) The expenditures shall be vetted by a Co-ordination Committee headed by EDO(R) and EDO (F&P) and EDO(W&S) as its members.
- (viii) The concerned DDO shall be responsible for rendering vouched accounts, in the prescribed manner, in respect of the entire expenditures, including the expenditures against the amounts drawn in advance, duly

certified by the Co-ordination Committee, for the purpose of final adjustment by the Accountant General, Punjab/DAOs concerned.

- (ix) The DDO shall maintain complete record, as prescribed, and retain the vouched accounts for audit scrutiny.
- (x) No expenditure shall be incurred on media campaign for such visits.
- (xi) While serving meals, policy of one-dish will be followed as far as possible.
- (xii) The arrangements during the visits will be dignified but not ostentatious.
- (xiii) Federal Government's instructions regarding energy conservation measure will be strictly observed and use of air conditioners/cooling system shall be avoided.
- (xiv) Maximum expenditure incurred on such a visit will not be more than Rs. 1.000 million.

4. The instructions pertaining to the subject 'Financial Procedure for Incurrence of Expenditure In Connection With the Visits/Public Meetings of VVIPs' contained in this Department's letter number even dated 14<sup>th</sup> May. 2005 shall stand substituted to the stated extent, with immediate effect.

5. The District Governments are requested to take action accordingly.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**No. & Date Even:**

A copy is forwarded for information and necessary action to:-

- 1. The Accountant General, Punjab, Lahore.
- 2. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.
- 3. The Director General (Civil) Audit, Punjab, Lahore.
- 4. The Director General (District Govts.), Audit, 7-Johar View Housing Society (Dhana Singh) New Campus Road, Canal Bank Road, Lahore.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

**No. & Date Even:**

A copy is forwarded for information and necessary action to:-

- 1. The Principal Secretary to Governor, Punjab, Lahore.
- 2. The Principal Secretary to Chief Minister, Punjab, Lahore.
- 3. The Staff Officer to the Chief Secretary, Punjab, Lahore.
- 4. All Administrative Secretaries to the Government of the Punjab.
- 5. CIOT/All Administrative Secretaries, Government of the Punjab, Finance Department.

Sd/-  
**(RAB NAWAZ)**  
DIRECTOR (MONITORING)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers conferred vide sub-rule 2 (g) of rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer on the Project Director, Southern Punjab Basic Urban Services Project, Government of the Punjab, LG&CD Department, Lahore, the special powers of the Chief Engineer as prescribed in Part-II – Special Powers to Certain Departments and Officers – Public Health Engineering Department of the Second Schedule to Rules ibid, provided the incumbent possess requisite professional qualification and experience.

2. The powers, so conferred, shall be exercised for the project period only.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 31<sup>st</sup> July, 2008.

**SOHAIL AHMAD**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works) Audit, Punjab, Lahore.
4. The Director General (Works) Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore / District Accounts Officer, Multan.

Sd/-

**(RAB NAWAZ)**  
(Director (Monitoring))

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore
3. The Principal Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. the Secretary to Government of the Punjab, LG&CD Department, Punjab, Lahore
6. Project Director, Southern Punjab Basic Urban Services Project, Government of the Punjab, LG&CD Department, Lahore.
7. All Additional Secretaries / Chief Inspector of Treasuries, Government of the Punjab, Finance Department

Sd/-

**(RAB NAWAZ)**  
(Director (Monitoring))

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82-P-III. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-II – Officers in Category-II of First Schedule to the Rules ibid:

**AMENDMENT:**

23. “Secretary, Punjab Public Service Commission, Lahore”.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 30<sup>th</sup> August, 2008.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to the Government of the Punjab.
3. Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore
5. The PS to the Chief Secretary, Punjab
6. The Chairman, Punjab Public Service Commission (PPSC), Lahore.
7. The Secretary Punjab Public Service Commission (PPSC), Lahore
8. The Superintendent Government Printing Press, Lahore for gazette notification.

Sd/-

**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to Finance Secretary for kind information of the FS.
2. PS to Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-

**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-7/87. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that in the Punjab Delegation of Financial Powers Rules, 2006, the following amendment shall be made, namely: -

**AMENDMENT:**

Under Part-II, Special Powers to Certain Departments and Officers –Public Service Commission – of the Second Schedule to the Rules *ibid*, following shall be added: -

<b>Sr.#</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent (Existing)</b>	<b>Extent (Amended)</b>
1.	Advertisement charges	(ii) Secretary	Upto Rs.5,000/- in each case	Full powers
2.	To sanction expenditure on payment of remuneration to government servants and / or to persons other than government servants, employed in connection with the examinations held by the Commission.	(ii) Secretary	Upto Rs.2,500/- in each case	Full powers
3.	Hiring of furniture, stadium / halls labour charges for carriage of furniture, etc., and provision of other essential facilities connected with examination held by the Commission.	(ii) Secretary	Nil	Full powers

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 30<sup>th</sup> August, 2008.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to the Government of the Punjab.
3. Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore
5. The PS to the Chief Secretary, Punjab
6. The Chairman, Punjab Public Service Commission (PPSC), Lahore.
7. The Secretary Punjab Public Service Commission (PPSC), Lahore
8. The Superintendent Government Printing Press, Lahore for gazette notification.

Sd/-

**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to Finance Secretary for kind information of the FS.
2. PS to Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-

**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-7/87. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that in the Punjab Delegation of Financial Powers Rules, 2006, the following amendment shall be made, namely: -

**AMENDMENT:**

Under Part-II, Special Powers to Certain Departments and Officers – Secretariat (Services and General Administration Department), of the Second Schedule to the Rules ibid, following shall be added: -

Sr. No	Nature of powers	To whom delegated	Extent
	Powers to sanction expenditure on arrangements for the guests of the Punjab Government.	(iii) Secretary (I&C), S&GAD	Exceeding Rs.0.2 million in each case
		(iv) Director General (Protocol)	Upto Rs.0.2 million in each case
<p><b>Note: -</b></p> <p>(iv) The Director General, Protocol shall obtain ex-post-facto approval of the Secretary (I&amp;C) within one month of the sanction of payment accorded by him;</p> <p>(v) Details of the hotels / guests houses, hired for the accommodation of the distinguished guests of the Punjab Government will be provided to the Secretary (I&amp;C) prior to the conduct of visits and</p> <p>(vi) Monthly statements of all expenses incurred on the accommodation of guests shall be furnished to the Secretary (I&amp;C) and Chief Secretary.</p>			

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA**  
FINANCE SECRETARY

Date: 9<sup>th</sup> September, 2008.



**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Treasury Officer, Lahore / District Accounts Officers in the Punjab

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Secretary (I&C), Government of the Punjab, S&GAD.
7. The Director General, Protocol, Government of the Punjab, S&GAD.
8. All Heads of Attached Department, Government of the Punjab.
9. All Additional Secretaries/Deputy Secretaries in Finance Department.
10. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(Director (Monitoring))**

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No. FD (FR) II-2/89  
**GOVERNMENT OF THE PUNJAB,  
 FINANCE DEPARTMENT**

Dated Lahore the 10<sup>th</sup> September, 2008.

To

1. All the Administrative Secretaries to the Government of the Punjab.
2. All the DCOs, City / District Governments in the Punjab.
3. All the Heads of Attached Departments in the Punjab.
4. All EDOs, City / District Governments in the Punjab.

**Subject: - THE PUNJAB DELEGATION OF FINANCIAL POWERS RULES, 2006 –  
 CORRECTION SLIP NO. 6.**

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The words and figures appearing as “**rule 3 [(3), (f) & (g)]**” in part-I of the Second Schedule of the Punjab Delegation of Financial Powers Rules, 2006 as cited in Notifications of even number dated 14<sup>th</sup> & 16<sup>th</sup> October, 2006 may be read as “**sub-rule 2 [(e), (f) & (g)] of rule 3**’.

2. The omission is regretted.

Sd/-  
**(RAB NAWAZ)**  
 DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

1. The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
2. The Accountant General, Punjab, Lahore
3. The Director General (Civil) Audit, Punjab, Lahore.
4. The Director General (Works), Audit, Punjab, Lahore.
5. The Director General (District Governments) Audit, 4-B, Lyton Road, Lahore.
6. The Director General (Receipt) Audit, Punjab, Lahore.
7. The Director General (Commercial) Audit, Punjab, Lahore.
8. The Director General (Works Accounts) Audit, Punjab, Lahore.
9. The Director General (DERA) Audit, Punjab, Lahore.
10. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-  
**(DIRECTOR (MONITORING))**

**NO. & DATE EVEN:**

A copy is forwarded for kind information to: -

1. The Secretary to Governor, Punjab, Lahore.
2. The Secretary to Chief Minister, Punjab, Lahore.
3. P.S to the Chief Secretary, Govt. of the Punjab.
4. All Additional Secretaries/Deputy Secretaries in Finance Department.
5. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(DIRECTOR (MONITORING))**

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**Urgent**

NO. FD (FR) V-6/75 (P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 17<sup>th</sup> September, 2008.

From:

Mr. Tariq Mahmood Pasha,  
 Secretary to Government of the Punjab,  
 Finance Department

To

1. All Administrative Secretaries, Government of the Punjab.
2. All the Heads of Attached Departments.
3. The DCOs in City / District Governments in the Punjab.
4. The Chairman PPSC, Lahore.
5. The Chairman, TEVTA, Lahore.
6. The Registrar, Lahore High Court, Lahore
7. All District and Sessions Judges in the Punjab
8. The Secretary, Provincial Assembly, Punjab, Lahore
9. The EDOs (F&P), City / District Governments in the Punjab.

Subject: - **IMPLEMENTATION OF RULE 4.49 OF THE PUNJAB SUBSIDIARY TREASURY RULES – PAYMENTS OF RS.100,000/- AND ABOVE TO CONTRACTORS AND SUPPLIERS**

Kindly refer to the subject as cited above.

2. Your attention is invited to the provision of amended Rule 4.49 (a) of the Punjab Subsidiary Treasury Rules (STR), reproduced below, whereby payments of Rs.100,000/- and above, to the contractors and suppliers, are to be made in the form of crossed cheques, issued by the Accountant General, Punjab / concerned District Accounts Officer in favour of the Drawing and Disbursing Officer for further endorsement in favour of the payee/s: -

*“Payments of Rs. 100,000/- and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers. At places where pre-audit is conducted and pre-audit cheques are issued, the drawing and Disbursing Officer shall make an endorsement on the bill requiring a separate crossed cheque in his favour. The Accountant General, Punjab shall then issue a crossed cheque in favour of Drawing and Disbursing Officer who will collect it either personally or through his authorized agent. The Drawing and Disbursing*

*Officer will then endorse the cheque in favour of the contractor / supplier and deliver it to him on proper identification and obtain his acknowledgement”.*

3. However, the Accountant General, Punjab has not been strictly observing the said rule and instead issuing pre-audited cheques by stamping them ‘Not Negotiable’ constraining the DDOs to make payments to suppliers/contractors in cash, instead of through crossed cheques, in contravention of the rule referred to above.
4. The aforesaid practice not only led to frequent audit observations by the Pakistan Audit Department but also circumvented the inbuilt safety mechanism of transferring the payments to payees in their bank accounts to minimize the chances of fraud / embezzlement / theft.
5. In order to rationalize the issue, the matter was taken up with the Controller General of Accounts, Islamabad for ensuring that the provision of Rule 4.49 (a) STR are observed in letter and spirit.
6. The Controller General of Accounts, Islamabad after due consideration of the entire issue has advised the Accountant General, Punjab to observe the requirement of Rule 4.49 (a) of STR.
7. It is accordingly requested that all DDOs under your control may kindly be directed to observe the said rule in letter and spirit.

Sd/-  
**( RAB NAWAZ )**  
Director (Monitoring)

**No. & Date Even:**

Copy for information and further necessary action to: -

1. The Accountant General, Punjab. It is accordingly requested that the provision of rule 4.49 (a) of STR may kindly be implemented in letter and spirit in-line with the directions of the CGA, Islamabad vide his letter No. No.4049/CGA/Reg/8-1/23/2007, dated 06.08.2008.
2. All the District Accounts Officers / Treasury Officers, Lahore in consideration of the fact that with the implementation of PIFRA and consequent issuance of pre-audited cheques to all DDOs through the **system**, so strictly ensure that the provisions of rule 4.49 (a) are observed without fail.

Sd/-  
**(Director (Monitoring))**

**No. & Date Even:**

Copy for information and further necessary action to: -

1. The Director Accounts, State Bank of Pakistan, Head Office Karachi.
2. The President, National Bank of Pakistan, Head Office, Karachi.
3. The Chief Manager, State Bank of Pakistan, Lahore.
4. The Regional Chief, National Bank of Pakistan, Lahore, Multan, Jhelum, Faisalabad, Bahawalpur, Gujrat, Gujranwala, Sargodha and D.G. Khan.

Sd/-

**(Director (Monitoring))**

**No. & Date Even:**

Copy for information and further necessary action to: -

1. The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, University Road, Johar Town, Lahore.
5. The Director General (Receipt) Audit, Punjab, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General (Works Accounts) Audit, Punjab, Lahore.
8. The Director General (DERA) Audit, Punjab, Lahore.

Sd/-

**(DIRECTOR (MONITORING))**

**No. & Date Even:**

A copy is forwarded for kind information to: -

1. The Secretary to Governor, Punjab, Lahore.
2. The Secretary to Chief Minister, Punjab, Lahore.
3. P.S to the Chief Secretary, Govt. of the Punjab.
4. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-

**(DIRECTOR (MONITORING))**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82-P-III. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following amendment shall be made under Part-I – Officers in Category-I of First Schedule to the Rules ibid:

**AMENDMENT:**

37. “Divisional Commissioner“

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 5<sup>th</sup> November, 2008.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

- a. The Accountant General, Punjab, Lahore.
- b. The Director General (Civil) Audit, Punjab, Lahore.
- c. The Director General (Works), Audit, Punjab, Lahore.
- d. The Director General Accounts (Works), Lahore.
- e. The Director General Audit Revenue Receipts, Lahore.
- f. The Director General (Commercial) Audit, Punjab, Lahore.
- g. The Director General DERA (SAP) Audit, Punjab, Lahore.
- h. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to the Divisional Commissioner, Lahore, Multan Rawalpindi, Gujranwala, Faisalabad, Sahiwal, Bahawalpur, Dera Ghazi Khan and Sargodha Divisions.

Sd/-

**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Ombudsman, Punjab, Lahore.
7. The Chairman Punjab Public Service Commission, Lahore.
8. The Chairman TEVTA, Lahore.
9. All the District Coordination Officers in City / District Governments.
10. All Heads of Attached Departments, Government of the Punjab.
11. The Registrar, Lahore High Court, Lahore.
12. All Additional Secretaries/Deputy Secretaries in Finance Department.
13. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(Director (Monitoring))**

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82-P-III. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer on Divisional Commissioners in Divisional Development Working Party the powers to approve development projects between Rs.50 million to Rs.100 million.

2. The composition of Divisional Development Working Party shall be:

- |    |                                                           |            |
|----|-----------------------------------------------------------|------------|
| 1) | Divisional Commissioner                                   | (Convener) |
| 2) | District Coordination Officers in the Division concerned. | Member     |
| 3) | Divisional Head of concerned Department                   | Member     |
| 4) | Superintending Engineer, Irrigation & Power Department.   | Member     |
| 5) | Superintending Engineer, Highways & Buildings             | Member     |
| 6) | Director (Development).                                   | Secretary  |

3. The powers of PDWP and DDSC shall stand amended to the above stated extent.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 6<sup>th</sup> November, 2008.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit Revenue Receipts, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.
8. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to the Divisional Commissioner, Lahore, Multan Rawalpindi, Gujranwala, Faisalabad, Sahiwal, Bahawalpur, Dera Ghazi Khan and Sargodha Divisions.

Sd/-  
**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Ombudsman, Punjab, Lahore.
7. The Chairman Punjab Public Service Commission, Lahore.
8. The Chairman TEVTA, Lahore.
9. All the District Coordination Officers in City / District Governments.
10. All Heads of Attached Departments, Government of the Punjab.
11. The Registrar, Lahore High Court, Lahore.
12. All Additional Secretaries/Deputy Secretaries in Finance Department.
13. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(Director (Monitoring))**

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No.FD(FR)-II-36/79  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 11<sup>th</sup> November, 2008

To

The Section Officer (General),  
Government of the Punjab,  
Information, Culture & Youth Affairs Department.

Subject: - **AUCTION OF UNSERVICEABLE / SURPLUS ITEMS.**

Please refer to your letter No.E&A(INF) 9-81/82-SK, dated 10.09.2008, on the subject as cited above.

2. Finance Department observes that District Government may adopt auction procedure through wide publicity where values of condemned stocks / stores exceed the limit of Rs.one lac. In cases, where value of stores / stocks is below the limit of Rs.one lac, auction may be made through an auction Committee, internally Constituted by an Officer in Category-I.

Sd/-  
**ACCOUNTS OFFICER (FR)**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer special powers of Chief Engineer on the Project Director of Project Management Unit (PMU), Lahore Ring Road Project (LRRP), as prescribed in Part-II – Special Powers To Certain Departments and Officers – Communication & Works Department, of the Second Schedule to the Rules ibid, provided the detailed estimates are examined, and vetted by a senior Engineer of the PMU / Communication & Works Department before technical sanction is accorded.

2. The notification of number even, dated 22<sup>nd</sup> June, 2007, shall stand amended to the aforestated extent.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 29<sup>th</sup> December, 2008.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Secretary to Government of the Punjab, Communication & Works Department.
3. The Project Director, Project Management Unit, Lahore Ring Road Project (LRRP) in Communication & Works Department, Lahore.
4. Additional Secretary (ES), Government of the Punjab, Finance Department.

Sd/-  
**(Director (Monitoring))**



**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82-P-III. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to make the following amendment vide Sr. No.8 under Part-I – Powers Common to All Departments – First Schedule of the Punjab Delegation of Financial Powers Rules, 2006: -

**AMENDMENT**

<b>Sr. #</b>	<b>Nature of Powers</b>	<b>To whom delegated</b>	<b>Extent</b>
8.	Powers of Administrative approval to Works / Development Schemes	(iii) Divisional Commissioner in Divisional Development Working Party (DDWP)	Upto Rs.100 million - Provincial Government Schemes

**Note: -**

The administrative approval of the schemes approved by the DDWP shall be issued by the sponsoring Department.

2. Notification No.FD(FR)II-5/82-P-III, dated 6<sup>th</sup> November, 2008 shall stand amended to the above stated extent.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 1<sup>st</sup> January, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit Revenue Receipts, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.

8. The Director General (District Audit), Punjab, Johar Town (Dhanna singh), University Road, Lahore.
9. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to the Divisional Commissioner, Lahore, Multan Rawalpindi, Gujranwala, Faisalabad, Sahiwal, Bahawalpur, Dera Ghazi Khan and Sargodha Divisions.

Sd/-  
**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Ombudsman, Punjab, Lahore.
7. The Chairman Punjab Public Service Commission, Lahore.
8. The Chairman TEVTA, Lahore.
9. All the District Coordination Officers in City / District Governments.
10. All Heads of Attached Departments, Government of the Punjab.
11. The Registrar, Lahore High Court, Lahore.
12. All Additional Secretaries/Deputy Secretaries in Finance Department.
13. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(Director (Monitoring))**

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No.FD(FR)-II-36/79  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 3<sup>rd</sup> January, 2009

To

The Section Officer (G),  
Government of the Punjab,  
Information, Culture & Youth Affairs Department.

Subject: - **AUCTION OF UNSERVICEABLE / SURPLUS ITEMS.**

Kindly refer to your letter No.SO.E&A(INF)9-81/82(SK), dated 5.12.2008, on the subject as cited above.

2. Finance Department has delegated full powers to Administrative Departments to sale surplus or unserviceable motor vehicles, T&P, machinery, equipment, spares and stores by auction vide Sr. No.11, under Punjab Delegation of Financial Powers Rules, 2006. The Administrative Departments could auction these stores, articles, condemned vehicles, equipments, machinery etc. at their own, in most transparent manner i.e. at competitive rates through auction by Auction Committee constituted by the Administrative Secretary.

3. Finance Department has circulated some guidelines for assessing the baseline of Reserve price for condemned vehicles, equipment, stores etc. vide letter No.FD(FR)II-36/79, dated 12.07.2007 (copy enclosed).

4. Further action may be taken accordingly.

Sd/-  
**ACCOUNTS OFFICER (FR)**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82-P-III. In exercise of the powers conferred upon him vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer the financial powers of an Administrative Department on Divisional Commissioners in Punjab – an Officer in Category-I – in respect of items at Sr.No.2(b) (i) to (xxv) – local powers to sanction expenditure, Sr. No.13 – Powers to suspend collection of Government dues and Sr. No.21. – Power to sanction reimbursement of medical charges under Part-I of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 10<sup>th</sup> January, 2009.

**TARIQ MAHMOOD PASHA**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit Revenue Receipts, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.
8. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to the Divisional Commissioner, Lahore, Multan Rawalpindi, Gujranwala, Faisalabad, Sahiwal, Bahawalpur, Dera Ghazi Khan and Sargodha Divisions.

Sd/-  
**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Ombudsman, Punjab, Lahore.
7. The Chairman Punjab Public Service Commission, Lahore.
8. The Chairman TEVTA, Lahore.
9. All the District Coordination Officers in City / District Governments.
10. All Heads of Attached Departments, Government of the Punjab.
11. The Registrar, Lahore High Court, Lahore.
12. All Additional Secretaries/Deputy Secretaries in Finance Department.
13. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to delegate special powers prescribed in Part-II – Special Powers to Certain Departments and Officers – Communication & Works Department, of the Second Schedule to the Rules ibid as under:

- i) full powers of Administrative Approval (for ordinary and special repair (non-residential and residential buildings & machinery and equipment) to the Sub-Committee of the Mayo Hospital, Health Department;
- ii) full powers to grant technical sanction of estimates (for ordinary and special repair (non-residential and residential buildings & machinery and equipment) to the Executive Engineer of the dedicated Engineering Cell of the Mayo Hospital.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 27<sup>th</sup> January, 2009.

**TARIQ MAHMOOD PASHA**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Secretary to the Governor, Punjab, Lahore.



3. The Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The PS to Additional Chief Secretary, S&GAD.
6. The Secretary to Government of the Punjab, Health Department.
7. The Secretary to Government of the Punjab, C&W Department.
8. The Medical Superintendent, Mayo Hospital, Lahore.
9. The Additional Secretary, Public Policy & Change Management Wing, S&GAD.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Finance Secretary for kind information of the FS.
2. PS to the Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to delegate full powers, to the Sub-Committee of the Steering Committee of Mayo Hospital, Lahore, of purchase / addition / repair of medical equipments, tools, plants, machinery etc as prescribed at Serial No.3 & 4 under Part-I Powers Common To All Departments – of the Second Schedule to the Rules ibid.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 28<sup>th</sup> January, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Secretary to the Governor, Punjab, Lahore.
3. The Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The PS to Additional Chief Secretary, S&GAD.
6. The Secretary to Government of the Punjab, Health Department.
7. The Secretary to Government of the Punjab, C&W Department.
8. The Medical Superintendent, Mayo Hospital, Lahore.
9. The Additional Secretary, Public Policy & Change Management Wing, S&GAD.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Finance Secretary for kind information of the FS.
2. PS to the Special Secretary Finance.
3. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
4. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

No.FD(FR)-II-36/79  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 6<sup>th</sup> February, 2009

To

The Section Officer (General),  
Government of the Punjab,  
Services & General Administration Department.

Subject: - **DISMANTLING AND SALE OF UNSERVICEABLE BUILDINGS.**

Kindly refer to your letter No.US(Dev)1-135/2004(III), dated 23.01.2008,  
on the subject as cited above.

2. The matter has been examined and Finance Department is of the view  
that 'Value' may be determined by following formula: -

**Value:** (Present) probable cost of the material to be obtained from  
dismantling – probable cost of demolition.  
(minus)

3. Further action may be taken accordingly.

Sd/-  
**ACCOUNTS OFFICER (FR)**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers vide rule 3 (2) (g) of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer on the Project Director, Provincial Coordination & Implementation Unit (PCIU) Punjab, Lahore, and Regional Deputy Directors, (PCIU), Lahore, Rawalpindi and Multan, special powers under Part-II – Agriculture Department of the Second Schedule to the said Rules, as under:-

<b>Sr. No.</b>	<b>Nature of Powers</b>	<b>To whom Delegated</b>	<b>Extent</b>
16.	To accord technical sanction of estimates for installation of Pressurized Irrigation System (Sprinkler / Drip / Bubbler, Gated Pipe etc.)	(i) Project Director, PCIU, HEIS	Full Powers
		(ii) Director, OFWM	Upto Rs.50.00 lac
		(iii) Regional Deputy Project Director, HEIS	Upto Rs.20.00 lac
17.	To sanction expenditure on purchase of material to be used for installation of Pressurized Irrigation Systems (Sprinkler / Drip / Bubbler, Gated Pipes etc.)	(i) Project Director, PCIU, HEIS	Full Powers
		(ii) Director, OFWM	Upto Rs.15.00 lac
		(iii) Regional Deputy Project Director, HEIS	Upto Rs.10.00 lac
<b>Note: -</b> Each site / scheme to be considered as an independent work			

2. These powers shall be available till the completion of the project namely Project Water Conservation and Productivity Enhancement through High Efficiency (pressurized) Irrigation Systems.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MEHMOOD PASH  
FINANCE SECRETARY**

Date: 23<sup>rd</sup> February, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-

**ACCOUNTS OFFICER (FR)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Government of the Punjab, Lahore.
2. The PS to the Chief Secretary, Punjab, Lahore.
3. The Secretary, Government of the Punjab, Agriculture Department.
4. The Project Directors, (PCIU), Project Water Conservation & Productivity Enhancement through High Efficiency (pressurized) Irrigation Systems
5. All Additional Secretaries / Deputy Secretaries in Finance Department.

Sd/-

**ACCOUNTS OFFICER (FR)**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89(P). In exercise of the powers conferred upon him under article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in Part-II, Special Powers to Certain Departments and Officers – (C&W, I&P, HUD&PHE, Forest Departments etc.) – of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006, amendment shall be made to the following extent, with immediate effect: -

**AMENDMENT:**

To sanction employment of work charged establishment subject to the condition that: -

<b>Conditions to be observed while sanctioning employment of work charged establishment</b>	<b>To whom delegated</b>	<b>Extent</b>
(a) Provision exists in the sanctioned estimates:	(i) Administrative Department	Full powers
(b) The powers is exercised only when the order to commence the work has been received;	(ii) Chief Engineers and other officers in corresponding ranks holding independent charges	Full powers
(c) The monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category and	(iii) Superintending Engineers and other officers in corresponding ranks holding independent charges	On salaries upto Rs.10,000/- per mensem.
(d) Method of recruitment, terms & conditions prescribed in the Preface of Schedule of Wages Rates, 2008 shall be followed.	(iv) Executive Engineers and other officers in corresponding ranks holding independent charges	On salaries upto Rs.8,000/- per mensem.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 21<sup>st</sup> March, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit Revenue Receipts, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.
8. The Director General (District Audit), Punjab, Johar Town (Dhanna singh), University Road, Lahore.
9. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.
10. The Provincial Director, Local Fund Audit, Punjab, Lahore

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. Principal Secretary to the Governor, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. All the Divisional Commissioners in Punjab.
6. All the District Coordination Officers in City / District Governments.
7. All Heads of Attached Departments, Government of the Punjab.
8. The Registrar, Lahore High Court, Lahore.
9. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-  
**(Director (Monitoring))**

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No. FD (FR) II-5/82 (P-III)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 21<sup>st</sup> March, 2009.

To

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries, Government of the Punjab, Lahore.
3. The Chairman, Punjab Public Service Commission, Lahore.
4. The Ombudsman, Punjab, Lahore.
5. The Chairman, TEVTA, Lahore.
6. The Registrar, Lahore High Court, Lahore.
7. The Secretary, Provincial Assembly, Punjab, Lahore.
8. The Chairman, Election Authority, Punjab, Lahore.
9. All Heads of Attached Departments, Government of the Punjab.
10. All Divisional Commissioners in Punjab.

Subject: - **CLARIFICATION REGARDING PURVIEW OF THE DIVISIONAL DEVELOPMENT WORKING PARTY (DDWP).**

Sir,

I am directed to refer to this Department's notification of even number, dated 1<sup>st</sup> January, 2009, whereby the Divisional Commissioners in DDWP have been empowered to accord administrative approval to Provincial Government development schemes / works upto Rs.100 million.

2. I am further directed to clarify that the approval of the schemes relating to judiciary under Lahore High Court, Lahore, and other Special Institutions including Provincial Assembly, Punjab, Lahore, Punjab Public Service Commission, office of Ombudsman and Punjab Election Authority shall remain outside the purview of the Divisional Development Working Party (DDWP).

3. Further action may be taken accordingly.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)



**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to:-

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works) Audit, Punjab, Lahore.
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit Revenue Receipts, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.
8. The Director General (District Audit), Punjab, Johar Town (Dhanna Singh), University Road, Lahore.
9. The District Accounts Officers in the Punjab/Treasury Officer, Lahore.
10. All Additional Secretaries, Government of the Punjab, Finance Department.
11. The Assistant Chief (Coord-II) P& D Department with reference to his letter No. 35 (231) RO (Coord) P&D/09 dated 06.02.09

Sd/-

**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to:-

1. PS to Principal Secretary to the Governor, Punjab.
2. PS to Chief Secretary, Punjab.
3. PS to Finance Secretary, Government of the Punjab.

Sd/-

**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers vide sub-rule (2) (f) of rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer financial powers of Officers in Category-I, II & III, given in Part-I of the Second Schedule to the Rules ibid, on the functionaries of City / District Governments, as under:

(i)	Executive District Officer, City / District Government	Officer in Category-I
(ii)	District Officer, City / District Government	Officer in Category-II
(iii)	Deputy District Officer, City / District Government.	Officer in Category-III

2. Notification of even number dated 14<sup>th</sup> October, 2006 shall stand amended to the above stated extent.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Dated: 5<sup>th</sup> May, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (District Government Audit), Punjab (North), Johar Town (Dhanna singh), University Road, Lahore.
3. The Director General (District Government Audit), Punjab (South), New Multan Masoom Shah Road, Multan.
4. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All the District Coordination Officers, City District Governments / District Governments in the Punjab.

2. All the Executive District Officers, City District Governments / District Governments in the Punjab.
3. All the District Officers, City District Governments / District Governments in the Punjab.
4. All the Medical Superintendents, District Headquarters Hospitals, City District Governments / District Governments in the Punjab.
5. All the Principals, Higher Secondary Schools / Comprehensive Schools / Special Institutions, in the City District / District Governments in the Punjab.
6. All the Headmasters Govt. Boys High Schools / Headmistresses Government Girls High Schools in the City District / District Governments in the Punjab.

Sd/-

**Director (Monitoring)**

**NO. & DATE EVEN:**

A copy is forwarded for information to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Secretary to Chief Minister, Punjab, Lahore.
3. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
4. All Administrative Secretaries to the Government of the Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-

**Director (Monitoring)**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION:**

No. FD (FR) II-2/89. In exercise of the powers vide sub-rule (2) (f) of rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer financial powers on the Executive District Officer in City / District Government to sanction re-imbusement of medical claims (RMCs) upto the extent of Rs.5,000/- in each case.

2. Notification of even number dated 18<sup>th</sup> December, 2006 shall stand amended.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 6<sup>th</sup> May, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (District Government Audit), Punjab (North), Johar Town (Dhanna singh), University Road, Lahore.
3. The Director General (District Government Audit), Punjab (South), New Multan Masoom Shah Road, Multan.
4. All District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All the District Coordination Officers, City District Governments / District Governments in the Punjab.
2. All the Executive District Officers, City District Governments / District Governments in the Punjab.
3. All the District Officers, City District Governments / District Governments in the Punjab.
4. All the Medical Superintendents, District Headquarters Hospitals, City District Governments / District Governments in the Punjab.
5. All the Principals, Higher Secondary Schools / Comprehensive Schools / Special Institutions, in the City District / District Governments in the Punjab.

6. All the Headmasters Govt. Boys High Schools / Headmistresses Government Girls High Schools in the City District / District Governments in the Punjab.

Sd/-  
**Director (Monitoring)**

**NO. & DATE EVEN:**

A copy is forwarded for information to: -

1. The Principal Secretary to Governor, Punjab, Lahore.
2. The Secretary to Chief Minister, Punjab, Lahore.
3. The Additional Secretary (Staff) to the Chief Secretary, Punjab.
4. All Administrative Secretaries to the Government of the Punjab.
5. All Heads of Attached Departments, Govt. of the Punjab.
6. All Additional Secretaries/Deputy Secretaries in Finance Department.

Sd/-  
**Director (Monitoring)**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89 (Police). In exercise of the powers vide sub-rule (2) (g) of rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer special powers under Part-II of the Second Schedule to the Rules ibid on Head of the Police College / Police Training School to sanction expenditure on consumable dietary articles upto Rs.100/- per Trainee per day.

**Note: -** Purchase of dietary articles shall be made as prescribed under Rule 15.2 of Punjab Financial Rules Vol-I.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Dated: 7<sup>th</sup> May, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore
3. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All the Administrative Secretaries, Government of the Punjab, Lahore.
2. The Principal Secretary to the Governor, Punjab, Lahore.
3. The Secretary to the Chief Minister, Punjab, Lahore.
4. The PS to the Chief Secretary, Punjab.
5. The Provincial Police Officer, Punjab, Lahore.
6. All the Heads of Police College / Training Schools in Punjab.
7. All Additional Secretaries / Deputy Secretaries in Finance Department.
8. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89(P). In exercise of the powers conferred upon him under article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in Part-II, Special Powers to Certain Departments and Officers – Fisheries, Wildlife and Forest Department – of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006, following amendment shall be made with immediate effect: -

**AMENDMENT:**

Sr. #	Nature of powers	To whom delegated	Extent								
15.	To sanction rewards in forest cases	(i) Administrative Department	Full Powers not exceeding $\frac{3}{4}$ th of the proceeds / fine realized in each case.								
<p><b>Note: -</b> The grant of reward shall be subject to the following conditions: -</p> <p>(i) No reward shall be admissible to any officer / official of Forest Department if the damage detected belongs to his area of jurisdiction;</p> <p>(ii) No reward shall be sanctioned unless the entire amount of fines / proceeds of confiscated property are realized from the offenders and deposited in the government treasury;</p> <p>(iii) The reward shall be sanctioned only on the recommendations of the “Reward Scrutiny Committee” consisting of the following officers: -</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Secretary, FW&amp;F Department</td> <td style="text-align: right;">Convener</td> </tr> <tr> <td>Chief Conservator of Forests of the respective zone</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>Conservator of Forest of the respective circle</td> <td style="text-align: right;">Member</td> </tr> <tr> <td>Divisional Forest Officer of the respective division</td> <td style="text-align: right;">Member</td> </tr> </table>				Secretary, FW&F Department	Convener	Chief Conservator of Forests of the respective zone	Member	Conservator of Forest of the respective circle	Member	Divisional Forest Officer of the respective division	Member
Secretary, FW&F Department	Convener										
Chief Conservator of Forests of the respective zone	Member										
Conservator of Forest of the respective circle	Member										
Divisional Forest Officer of the respective division	Member										

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 26<sup>th</sup> May, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (District Audit), Punjab, Johar Town (Dhanna Singh), University Road, Lahore.
4. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All the Administrative Secretaries, Government of the Punjab, Lahore.
2. The PS to the Chief Minister, Punjab.
3. The PS to the Chief Secretary, Punjab.
4. All the Divisional Commissioners in Punjab.
5. All the District Coordination Officers in City / District Governments.
6. All Chief Conservators of Forest, Forest Zones in Punjab.

Sd/-  
**(Director (Monitoring))**

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No.FD(FR)II-5/82(P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 29<sup>th</sup> May, 2009

From

Mr.Tariq Mahmood Pasha,  
 Secretary to Government of the Punjab,  
 Finance Department.

To

1. Secretary to Government of the Punjab, LG&CD Department.
2. All District Coordination Officers, City / District Governments in Punjab.
3. All Tehsil/Town Nazims of TMAs in Punjab.
4. All Union Nazims of Union Administrations in Punjab.
5. Provincial Director, Local Fund Audit, Punjab Lahore.
6. All TMOs in Tehsil/Town Municipal Administrations in Punjab.
7. All Divisional Directors, Local Fund Audit in Punjab

Subject: **ESTABLISHMENT OF TEHSIL / TOWN ACCOUNTS OFFICES IN TEHSIL / TOWN MUNICIPAL ADMINISTRATIONS IN PUNJAB**

Kindly refer to the subject cited above.

2. Consequent upon the decision of the Auditor General of Pakistan to invoke the provision of Section 115 (10) of the PLGO, 2001 (as amended), vide SRO (1)/2009, No.55/30/TMAs/DAW/2009 dated March 2, 2009, whereby the Punjab Local Fund Audit Department has been directed to stop the conduct of audit of Tehsil / Town and Union Administrations from the financial year 2008-09 and for subsequent years, it has been decided, in consultation with the Local Government and Community Development Department, and after approval by the Competent Authority, that the Local Fund Audit Department shall perform accounting functions including maintenance of accounts, pre-audit of payments and disbursement of monies in Tehsil / Town and Union Administrations in Punjab.

3. Accordingly, the following arrangements have been put in place:-

- (i) The posts of Resident Audit Schemes of Local Fund Audit Department in TMAs in Punjab shall stand re-designated, w.e.f. 1<sup>st</sup> July, 2009, as Tehsil / Town Accounts Officers (TAOs) to align these with the provision of Section 114 of the Ordinance *ibid*;
- (ii) The Tehsil / Town Accounts Officers (TAOs) while authorizing payments in TMAs shall issue only 'non-negotiable cheques' in favour of the Drawing Disbursing Officers (DDOs) during 2009-2010 to avoid bogus / fraudulent payments;
- (iii) The Divisional Directors, Local Fund Audit shall be responsible for monitoring the disbursements by TAOs and periodical reconciliation of finances with Tehsil / Town Office (Finance) and the Bank, beside

ensuring the timely compilation and proper maintenance of Accounts, and their further submission to the District Accounts Offices and the Accounts Committee of the respective Councils;

- (iv) Each TAO shall also conduct pre-audit of payments of Union Administrations falling in the jurisdiction of respective TMA and
- (vi) The Offices of TAOs shall gradually be retrieved from TMAs and relocated in Government / rented buildings at each Tehsil Headquarter.

4. The Finance Department shall issue separate instructions for the implementation of the aforesaid arrangements.

Sd/-  
**(MUHAMMAD IMRAN)**  
ACCOUNTS OFFICER (FR)

**No. & Date Even:**

A copy is forwarded for information and further necessary action to: -

1. The President, National Bank of Pakistan, Head Office Karachi.
2. The President, Bank of Punjab, BOP Tower, Gulberg-III, Lahore.
3. The Regional Chiefs, National Bank of Pakistan, Lahore, Multan, Jhelum, Faisalabad, Bahawalpur, Gujrat, Gujranwala, Sargodha and D.G. Khan.
4. The Regional Heads of Bank of Punjab (New Muslim Town, Lahore; Muhafiz Town, Gujranwala; Nusrat Road, Multan; Gul-e-Aqrah Plaza, Murree Road, Rawalpindi and Sattiana Road, Faisalabad).

Sd/-  
**ACCOUNTS OFFICER (FR)**

**No. & Date Even:**

A copy is forwarded for information and further necessary action to: -

1. The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad
2. The Controller General of Accounts, CGA, Complex, Sector G.S-I, Islamabad.
3. The Accountant General, Punjab, Lahore.
4. The Director General (District Audit), Punjab, Johar Town (Dhanna singh), Lahore.
5. All District Accounts Officers in Punjab / Treasury Officer, Lahore.

Sd/-  
**ACCOUNTS OFFICER (FR)**

**No. & Date Even:**

A copy is forwarded for information to: -

1. All Administrative Secretaries to the Government of the Punjab.
2. PS to the Principal Secretary to the Governor, Punjab.
3. PS to the Secretary to Chief Minister, Punjab.
4. PS to the Chief Secretary, Punjab.

Sd/-  
**ACCOUNTS OFFICER (FR)**

**No. & Date Even:**

A copy is forwarded for information to: -

1. Finance Secretary, Government of NWFP, Peshawar.
2. Finance Secretary, Government of Sindh, Karachi.
3. Finance Secretary, Government of Balochistan, Quetta.

Sd/-  
**ACCOUNTS OFFICER (FR)**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89 (P). In exercise of the powers conferred vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer, on the Managing Director / Chief Executive Officer, Punjab Daanish School System and Centers of Excellence Authority, Lahore, the financial powers of an Administrative Department as prescribed in Part-I, Powers Common To All Departments of the Second Schedule to the Rules *ibid*.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA**  
FINANCE SECRETARY

Date: 13<sup>th</sup> June, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to Government of the Punjab, Lahore.
3. The Principal Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Managing Director / Chief Executive Officer, Punjab Daanish School System and Centers of Excellence Authority, Lahore.
7. All Additional Secretaries/Deputy Secretaries in Finance Department.
8. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In continuation of this Department's notification of even number dated 24<sup>th</sup> June, 2009, the Governor of the Punjab is pleased to confer powers of acceptance of tenders on the Managing Director, Cholistan Development Authority, (CDA) Bhawalpur, as of an Administrative Department under Part-II, Special Powers to Certain Departments and Officers – C & W Department, of the Second Schedule to the Rules *ibid*.

2. The administration of the CDA Bhawalpur shall be responsible for acceptance of tenders, in the prescribed manner, and execution of work in accordance with the specifications and quantities specified in detailed estimates sanctioned by the technical sanctioning authority in the C&W Department.

3. The powers so delegated shall remain operative during financial year 2009-2010 or till the time a qualified Engineer of the level of Superintending Engineer/Chief Engineer is appointed in the CDA, Bahawalpur, whichever is earlier.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA**  
FINANCE SECRETARY

Date: 18<sup>th</sup> June, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts Punjab, Lahore.
5. The Treasury Officer, Lahore.
6. The District Accounts Officer, Bhawalpur.

Sd/-  
**(RAB NAWAZ)**  
 Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Secretary to Government of the Punjab, C&W Department.
3. Managing Director, Cholistan Development Authority, Bahawalpur.

Sd/-  
**Director (Monitoring)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Special Secretary Finance.
2. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
3. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**Director (Monitoring)**

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**GOVERNMENT OF THE PUNJAB  
 FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred vide sub-rule 2 (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer powers for acceptance of tenders on the Managing Director, Cholistan Development Authority, Bhawalpur, as of an Administrative Department in Part-II – Special Powers to Certain Departments and Officers – Communication & Works Department, of the Second Schedule to the Rules *ibid*.

2. The powers so delegated shall remain operative during financial year 2008-2009.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

Date: 24<sup>th</sup> June, 2009.

**TARIQ MAHMOOD PASHA**  
FINANCE SECRETARY

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (Works), Accounts Punjab, Lahore.
5. The Treasury Officer, Lahore.
6. The District Accounts Officer, Bhawalpur.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The Secretary to Government of the Punjab, C&W Department.
3. Managing Director, Cholistan Development Authority, Bahawalpur.

Sd/-  
**Director (Monitoring)**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Special Secretary Finance.
2. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
3. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**Director (Monitoring)**

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No.F.D.(FR)II-5/82(P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 30<sup>th</sup> June, 2009

To

1. The President, Bank of Punjab, BOP Tower, Gulberg-III, Lahore.
2. All the Regional Chief, National Bank of Pakistan in Punjab.
3. All the Regional Heads of Bank of Punjab in Punjab.

Subject: **FINANCIAL OPERATIONS OF TEHSIL / TOWN MUNICIPAL ADMINISTRATIONS IN THE PUNJAB**

Dear Sir,

Your kind attention is invited to this department's letter No.IT(FD)3-4/2002 Vol-IV, dated 9<sup>th</sup> July, 2003 (**Annex-I**), whereby functions of Tehsil / Town Accounts Officer including pre-audit of expenditure and maintenance of accounts & disbursement of payments were temporarily entrusted to Resident Audit Schemes of Local Fund Audit Department and Tehsil Officer (Finance) respectively in TMAs in Punjab. This arrangement was put in place till the posting of independent Tehsil / Town Accounts Officers in terms of Sections 108 & 114 of the PLGO, 2001.

2. As you are kindly aware, Tehsil / Town Accounts Offices (TAOs) have meanwhile been established vide this department circular letter of even number dated 29.05.2009 (**Annex-II**). Effective from 1<sup>st</sup> July, 2009, TAOs shall operate the TMA Fund, conduct pre-audit of all payments of TMA Fund and maintain the accounts, in line with the provisions of the Ordinance. This department's instructions dated 09.07.2004 shall deem to be withdrawn. In order to obviate any chances of fraudulent withdrawals, it has been further decided that during 2009-2010 TAOs shall only issue cheques in favour of Drawing & Disbursing Officers, as declared by TMO.

3. I am, therefore, directed to request you to take necessary steps to ensure that: -

- (i) The bank account of the TMA with your banks, at all districts / tehsil headquarters are operated by the TAOs (instead of Tehsil Nazims / TMA functionaries), w.e.f. 1<sup>st</sup> July, 2009. The Auditor posted in the respective TMA shall be co-signatory;
- (ii) Un-used cheque books of TMA accounts in the custody and use of TMA functionaries are retrieved and thereafter issued to the Tehsil/Town

Accounts Officer on his personal appearance. The TAO shall obtain the cheque book, in the prescribed manner, under his signature duly authenticated by the Divisional Director, Local Fund Audit;

- (iii) List of deposits and withdrawals and cash balance position is sent to the Tehsil/Town Accounts Officer of the TMA concerned on day-to-day basis;
- (iv) Periodical reconciliation of accounts with the TAO is introduced; and
- (v) The payments are released to the Drawing & Disbursing Officers only.

4. Separate detailed instructions / procedure in this regard have already been issued under endorsement to your offices vide this department letter of even number dated 30.06.2009 (**Annex-III**).

5. You are requested to pass on the aforesaid instructions to the concerned branches of your Bank for strict compliance ensuring smooth transition without any disruption in the financial operations of the TMAs in Punjab.

Sd/-  
**( RAB NAWAZ )**  
DIRECTOR (MONITORING)

**No. & Date Even:**

A copy is forwarded for information and further necessary action to: -

1. All Tehsil / Town Nazims of TMAs in Punjab.
2. The Provincial Director, Local Fund Audit, Punjab, Lahore.
3. All the Divisional Directors, Local Fund Audit in Punjab.
4. All TMOs in TMAs in Punjab.
5. All TAOs in TMAs in Punjab.
6. All TOs (F) in TMAs in Punjab.

Sd/-  
**DIRECTOR (MONITORING)**

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No.FD(FR)II-5/82(P)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 30<sup>th</sup> June, 2009

From

Mr.Tariq Mahmood Pasha,  
 Secretary to Government of the Punjab,  
 Finance Department.

To

1. Secretary to Government of the Punjab, LG&CD Department.
2. All District Coordination Officers, City / District Governments in Punjab.
3. All Tehsil/Town Nazims of TMAs in Punjab.
4. All Union Nazims of Union Administrations in Punjab.
5. Provincial Director, Local Fund Audit, Punjab Lahore.
6. All TMOs in Tehsil/Town Municipal Administrations in Punjab.
7. All Divisional Directors, Local Fund Audit in Punjab

Subject: **ESTABLISHMENT OF TEHSIL / TOWN ACCOUNTS OFFICES IN TEHSIL / TOWN MUNICIPAL ADMINISTRATIONS IN PUNJAB**

Kindly refer to this department's circular letter of even number dated 29.05.2009, on the subject cited as above, notifying the functionalization of Tehsil / Town Accounts Offices which have been established to perform the accounting functions in Tehsil / Town Municipal Administrations (TMAs) in Punjab w.e.f. 1<sup>st</sup> July, 2009.

2. Operationlization of Tehsil/ Town Accounts Offices, as above, is being done to bring all tiers of Local Governments into a centralized accounting system as conceived in PLGO, 2001. Tehsil/Town Accounts Officers (TAOs) have hitherto being functioning under an interim arrangement as envisaged in this department's letter No.IT(FD)3-4/2002 Vol-IV, dated 9<sup>th</sup> July, 2003. These instructions shall stand withdrawn w.e.f. 01.07.2009. Henceforth starting 01.07.2009, the LFA staff while acting as TAOs shall perform the functions as laid down in Sections 108 and 114 of the said Ordinance. The procedural requirements in the functioning of TAOs shall be in accordance with the provisions of Local Government Accounts Manual prescribed by the Controller General of Accounts and duly enforced vide Rule 3(2) of the Punjab Local Government Accounts Rules, 2008.

3. Accordingly, for the purpose of smooth transition and strict implementation of the aforesaid arrangements, all stakeholders shall observe the following instructions/ safeguards:-

(i) **OPERATION OF TMAs LOCAL FUND:**

(a) From 01.07.2009, only those cheques shall be entertained by the respective bank maintaining the Tehsil / Town Local Fund which are issued by the Tehsil Accounts Officer concerned. The Auditor posted in the respective TMAs shall be co-signatory.

(b) All Drawing & Disbursing Officers (DDOs), declared as such by the TMOs of the respective TMAs shall surrender the bank cheque books, in their custody, containing un-issued cheque/s to the respective banks authorities on 01.07.2009. The bank authorities shall take steps for further operation of TMAs accounts solely by TAOs, in the prescribed manner, and issue fresh / un-used cheque books on TMA Funds to Tehsil Accounts Officers of the respective TMAs, w.e.f. 01.07.2009, on his personal appearance in the bank.

(c) The name alongwith the signature of each Tehsil Accounts Officer shall be forwarded and authenticated to the bank by the Director Local Fund Audit in the concerned Division before 01.07.2009. The bank authorities shall issue cheque book/s after obtaining the authenticated signature of the TAO concerned alongwith a copy of his CNIC.

(ii) **ISSUANCE OF NON-NEGOTIABLE CHEQUES:**

Tehsil/Town Accounts Officer while authorizing payments shall only issue 'non-negotiable cheques' in favour of the Drawing Disbursing Officer (DDO), during financial year 2009-2010 in order to avert bogus / fraudulent payments. The bank authorities shall make payments as per amount of the cheques in favour of the DDO duly notified as such and communicated to the bank under the signature of the TMO of the TMA concerned. **The bank authorities shall ensure that no payment is made against TMA Fund to any other person / authority other than the DDO in the TMA concerned;**

(iii) **PAYMENT ADVICES AND BANK STATEMENTS ON RECEIPTS & DISBURSEMENTS:**

(a) A daily payment advice (drawing schedule) on Form LA 16 signed by TAO shall be sent (under cover) to the concerned bank for payment to the DDOs. Accordingly, the Bank shall provide daily statement of all

payments (withdrawals) on TMA Fund made on the preceding day to the TAO concerned.

(b) The Bank shall provide a daily account of all receipts (alongwith copies of receipt challans) and disbursements to the respective TAO. The transactions reported by the bank in the daily statement of receipts and payments shall, after examination with the challans and counterfoils / drawing schedule shall be posted through the respective subsidiary registers into the Cash Book. At the end of the month, the TAO shall draw a monthly reconciliation statement, in triplicate. The TAO shall get this statement verified from the bank and provide to the TMA concerned. The TAO shall watch and ensure that the above procedure is fully observed.

(c) The bank shall also provide a statement indicating the daily closing cash balance position of the TMA Fund to the concerned Tehsil / Town Accounts Officer.

- (iv) PRE-AUDIT AND AUTHORIZATION OF BILLS:** A token shall be provided by the Tehsil / Town Accounts Officer on receipt of the bill / claim. A token register in Form LA-11 (appended to Local Governments Accounts Manual) shall be maintained by the TAO. Every bill shall be pre-audited by the TAO. The pre-audit scrutiny shall ensure that the bill / claim has been duly sanctioned and the funds are available to make the payment, besides the fulfillment of other codal formalities. The pre-audit shall also require scrutinizing the bill / claim to identify possible fraud and irregularities. Deductions made against claims shall simultaneously be done / adjusted before authorizing the payments with regard to the amount of each claim as per relevant rules. Following pre-audit registers, as specified in the Manual shall be maintained: -
- Form LA-12 for Contingent expenditure (Current);
  - Form LA-13 for Development expenditure;
  - Form LA-14 for pre-audit of pay of officials / officers; and
  - Form LA-15 DDO-wise for matching the total budget of grant.

Once the bill / claim is pre-audited, it shall be authorized for payment by the TAO. The TAO shall be responsible for the safe custody of the paid bills / vouchers. However, the DDO shall retain the duplicate copy of the

paid voucher and supporting documents for annual audit and record. This arrangement shall continue till Tehsil / Town Accounts Offices are established in separate guarded buildings.

**(v) MAINTENANCE OF ACCOUNTS:**

Tehsil / Town Accounts Officer in each TMA shall maintain the books of accounts both for receipts and expenditure; undertake periodical reconciliation of accounts with the TO(Finance) on month to month and annual basis in the manner prescribed in the Manual and on the forms appended to the said Manual, in the following manner: -

(a) **Bank Scroll:** The Bank shall render a daily account of all receipts and disbursements to the respective TAOs. The transactions reported by the bank in the daily statement of receipts and payments shall, after examination with the challans and vouchers accompanying it, be posted through the subsidiary registers into the Cash Book.

(b) **Cash Book:** A complete account of transactions relating to each Local Accounts Office shall be kept in Cash Book in Form LA-18 for receipts and Form LA-18.1 for payments. Every item received or paid shall be entered in the registers subsidiary to the Cash Book. The daily totals from the subsidiary registers shall be posted into the Cash Book.

(c) **Receipts Register:** Receipts shall be recorded in the Receipt Register in Form LA-19. The receipt scroll received from the bank shall first be checked for accuracy of the figure.

(d) **Payment Register:** Payments shall be recorded in register in Form LA-20 for current expenditure and in Form LA-21 for development expenditure. The payment scroll received from the bank shall first be checked for accuracy of the figures.

(e) **Deposit Register-Public Account:** No item shall be credited as a deposit save under formal order of competent authority. Each item of deposit received shall be entered in a register in Form LA-23. A daily total shall be carried to the Cash Book. Every item shall be recorded in the name of the person from whom, not that of the TMA official through whom, it is received. It shall be passed through the accounts even though repaid on the day of receipt and shall be kept distinct. Each repayment of deposit shall at once be recorded both in the Register of Repayments

Form LA-24, from which the daily total shall pass into the Cash Book, and in that of receipts.

(f) **Daily Closing of Accounts:** After subsidiary registers have been written up and completed, the daily total of each register shall be carried into the Cash Book. The Cash Book shall then be totalled. To the gross totals of receipts and disbursements the deductions and additions shall be applied so as to bring out the net totals of receipts and disbursements which shall agree with the totals shown in the daily account of the Bank. The Cash Book shall be finally closed and signed by TAO. Any amount found surplus or deficit in accounts office balances shall be brought to account as such in the Cash Book on the receipt or payment side, as the case may be. The monthly compilation shall be in Form LA-34 to Form LA-36.

**(vi) SUBMISSION OF STATEMENTS OF ACCOUNTS:**

The TAOs shall submit statements of monthly and annual accounts to the respective Local Governments and Tehsil Accounts Committees. The TAOs shall start submitting monthly and annual accounts to the Accountant General, Punjab / DAOs, as soon as the budget of TMAs are prepared on TMA-specific-Chart of Accounts (CoA);

4. Provincial Director, Local Fund Audit shall issue separate guidelines, where required, for proper maintenance of accounts of TMAs in the light of the Manual;

Sd/-  
**(SHAHID SALEEM)**  
ACCOUNTS OFFICER (FR)

**No. & Date Even:**

A copy is forwarded for information and further necessary action to: -

1. The President, National Bank of Pakistan, Head Office Karachi.
2. The President, Bank of Punjab, BOP Tower, Gulberg-III, Lahore.
3. The Regional Chiefs, National Bank of Pakistan, Lahore, Multan, Jhelum, Faisalabad, Bahawalpur, Gujrat, Gujranwala, Sargodha and D.G. Khan.
4. The Regional Heads of Bank of Punjab (New Muslim Town, Lahore; Muhafiz Town, Gujranwala; Nusrat Road, Multan; Gul-e-Aqrah Plaza, Murree Road, Rawalpindi and Sattiana Road, Faisalabad).

Sd/-  
**ACCOUNTS OFFICER (FR)**

**No. & Date Even:**

A copy is forwarded for information and further necessary action to: -

1. The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad
2. The Controller General of Accounts, CGA, Complex, Sector G.S-I, Islamabad.
3. The Accountant General, Punjab, Lahore.
4. The Director General (District Audit), Punjab, Johar Town (Dhanna singh), Lahore.
5. All District Accounts Officers in Punjab / Treasury Officer, Lahore.

Sd/-

**ACCOUNTS OFFICER (FR)**

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers conferred upon him under Article 119 of the Constitution of Islamic Republic of Pakistan, 1973, the Governor of the Punjab, is pleased to direct that in the Punjab Delegation of Financial Powers Rules, 2006, the following amendment shall be made, namely: -

<b>Sr. #</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent (Amended)</b>
14(a).	Lease of premises for Cycle Stands, Car Parking etc.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator of Forest	Full Powers
<b>Note:</b> Subject to leasing being openly auctioned for a period of 2-3 years at a time.			
14(b).	Lease of premises for Canteen, Electric Gadgets and other related amusement facilities etc.	(i) Administrative Department	Full Powers
		(ii) Chief Conservator of Forest	Full Powers
<b>Note:</b> Subject to leasing being openly auctioned for a period of 5-8 years at a time under a comprehensive long term leasing contract to safeguard the interest of the Provincial Government.			

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 3<sup>rd</sup> July, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries to the Government of the Punjab.
3. Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore
5. The PS to the Chief Secretary, Punjab
6. All Heads of Attached Departments, Government of the Punjab.
7. The Superintendent Government Printing Press, Lahore for gazette notification.

Sd/-  
**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to the Special Secretary Finance.
2. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
3. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(Director (Monitoring))**

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No. FD (FR) II-5/82 (P-III)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore the 7<sup>th</sup> July, 2009

To

The Chairman,  
 TEVTA, Lahore.

Subject: - **CLARIFICATION REGARDING PURVIEW OF THE DIVISIONAL DEVELOPMENT WORKING PARTY (DDWP).**

Sir,

I am directed to refer to your letter No.TEVTA/MP/3-30(2009-10) , dated 23.04.2009 on the subject cited above.

2. I am further directed to clarify that the development schemes / projects relating to TEVTA will remain outside the purview of the Divisional Development Working Party (DDWP).

3. Further action may be taken accordingly.

Sd/-  
**(RAB NAWAZ)**  
 Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to:-

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works) Audit, Punjab, Lahore.
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit Revenue Receipts, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.
8. The Director General (District Audit), Punjab, Johar Town (Dhanna Singh), University Road, Lahore.
9. The District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-  
**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to:-

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries, Government of the Punjab, Lahore.
3. All Heads of Attached Departments, Government of the Punjab.
4. All Divisional Commissioners in Punjab.
5. All Additional Secretaries to Government of the Punjab, Finance Department.

Sd/-  
**(Director (Monitoring))**



**NO. & DATE EVEN:**

PS to Chief Secretary, Punjab for kind information of the Chief Secretary, Punjab.

Sd/-  
(Director (Monitoring))

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82-P-III. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to make the following amendment vide Sr. No.8 under Part-I – Powers Common to All Departments – First Schedule of the Punjab Delegation of Financial Powers Rules, 2006: -

**AMENDMENT**

<b>Sr. #</b>	<b>Nature of Powers</b>	<b>To whom delegated</b>	<b>Extent</b>
8.	Powers of Administrative approval to Works / Development Schemes	(iii) Divisional Commissioner in Divisional Development Working Party (DDWP)	Upto Rs.100 million - Provincial Government Schemes

**Note: -** Where divisional tier of the concerned Department exists, administrative approval shall be issued by the divisional officer under the signature of the Commissioner. In cases where divisional tier of the Department do not exist, the administrative approval shall be issued by the Director (Development), under the signature of the Commissioner.

2. Notification numbers even, dated 6<sup>th</sup> November, 2008 and 1<sup>st</sup> January, 2009, shall stand amended to the above stated extent.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Dated: 7<sup>th</sup> July, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit Revenue Receipts, Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.
8. The Director General (District Audit), Punjab, Johar Town (Dhanna Singh), University Road, Lahore.
9. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Divisional Commissioner, Lahore, Multan Rawalpindi, Gujranwala, Faisalabad, Sahiwal, Bahawalpur, Dera Ghazi Khan and Sargodha Divisions.
2. The Directors (Development) in all Civil Divisions in Punjab.

Sd/-  
**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. All the District Coordination Officers in City / District Governments.
7. All Heads of Attached Departments, Government of the Punjab.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.
9. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(Director (Monitoring))**

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FD (FR)II-2/89(Police Deptt)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 11<sup>th</sup> July, 2009

To

The Inspector General of Police/  
Provincial Police Officer,  
Punjab.

Subject: - **AMENDMENT IN THE FINANCIAL DELEGATION OF POWERS IN RESPECT OF DDOs IN THE POLICE DEPARTMENT FOR INCURRING EXPENDITURE UNDER HEAD A03970-OTHERS-001-OTHERS FOR THE PURCHASE OF DIETARY ITEMS**

Kindly refer to the **Note** appearing in the Notification of even number dated 7<sup>th</sup> May, 2009 whereby it has been provided that purchase of dietary articles shall be made as prescribed under Rule 15.2 of Punjab Financial Rules Vol-I.

2. The competent authority has been pleased to approve the relaxation of Rule 15.2 of the PFR Volume-I to enable the heads of the Training Institutions to make purchases of perishable items viz meat, vegetables, fruits and milk only from the local markets, keeping in view the rates fixed by the DCO, the Market Committee and other Local Authorities. To ensure better quality of the said perishable items to be purchased for dietary needs of the trainees at a Police Training College / School, the head of the Institution shall appoint a three members purchase committee for procuring the items on daily basis in a transparent manner. He shall also furnish a certificate on monthly basis to the Provincial Police Officer about observance of the quality of the food being served to the trainees. Moreover, a register shall be kept in the mess to have compulsory feed back from the trainees on fortnightly basis. The Administrative Department shall notify inspection of the register as an essential activity during the visits of senior officers of the Department to the Institution.

3. Notwithstanding, the non-perishable grocery items would continue to be procured by a Police Training Institution through rate contract/running contract, in accordance with Rule 15.2 of Punjab Financial Rules Volume-I.

Sd/-  
**( RAB NAWAZ )**  
DIRECTOR MONITORING

**NO.& DATE EVEN:**

A copy is forwarded for information and necessary action to:-

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. All Heads of Police Colleges/Training Schools in the Punjab.
4. All District Accounts Officer in the Punjab/Treasury Officer, Lahore.

Sd/-

**(DIRECTOR MONITORING)**

**NO.& DATE EVEN:**

A copy is forwarded for information and necessary action to:-

1. The Secretary to the Chief Minister, Punjab, Lahore.
2. The PS to the Chief Secretary, Punjab.
3. Special Secretary, Government of the Punjab, Finance Department
4. All Additional Secretaries, Government of the Punjab, Finance Department

Sd/-

**(DIRECTOR MONITORING)**

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FD (FR)II-5/82 (P-III)  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 15<sup>th</sup> July, 2009

To

The Secretary,  
Government of the Punjab,  
Higher Education Department

Subject: -

**PROVISION OF FUNDS TO THE DISTRICT GOVERNMENTS AS TIED GRANT FOR PROVISION OF MISSING FACILITIES IN THE COLLEGES.**

Kindly refer to the department letter No.SO(Reform) 4-37/07 (P-I), dated 04.07.2009, on the subject cited above.

2. The matter has been examined and Finance Department is of the view that since the funds have been released as tied grants and the execution of the works entrusted to the District Governments in terms of section 130 of PLGO, 2001, therefore, the District Development Committee (DDC) will be the competent forum for the approval of these works, while the administrative approval will be issued by the respective Local Government in the prescribed manner. The concerned Commissioner shall monitor the

execution of the works, as the head of the Committee as approved by the Competent Authority.

3. Further necessary action may be taken accordingly.

Sd/-  
**( RAB NAWAZ )**  
 DIRECTOR MONITORING

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Audit), Punjab, Johar Town (Dhanna singh), University Road, Lahore.
5. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-  
**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. The PS to the Chief Secretary, Punjab.
3. All the Divisional Commissioners in Punjab.
4. All the DCOs in City / District Governments in Punjab.
5. All Additional Secretaries/Deputy Secretaries in Finance Department.
6. All the EDOs (F&P) City / District Governments in Punjab.

Sd/-  
**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers vide sub-rule 2 (e) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to confer the financial powers of an Administrative Department on Secretary to Chief Minister, Punjab under Part-I of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Dated: 18<sup>th</sup> July, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General DERA (SAP) Audit, Punjab, Lahore.
5. The District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. All the District Coordination Officers in City / District Governments.
7. All Heads of Attached Departments, Government of the Punjab.
8. All Additional Secretaries/Deputy Secretaries in Finance Department.
9. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-2/89. In exercise of the powers vide sub-rule (2) (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab, is pleased to confer on the Director General, Wildlife & Parks, the special powers under Part-II- Forestry, Wildlife and Fisheries of the Second Schedule to the Rules ibid, as under:

<b>Sr.#</b>	<b>Nature of powers</b>	<b>To whom delegated</b>	<b>Extent (Amended)</b>
7 (a).	Powers to sanction culling of crippled, aged and disabled animals/birds etc.	Director General, Wildlife&Parks.	Upto 50 birds and 05 mammals/reptiles per Park /Breeding Centre/ Zoo during a financial year, after investigation /enquiry in the prescribed manner and the report shall be sent to F.D. and Audit.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA**  
FINANCE SECRETARY

Dated Lahore, the 12<sup>th</sup> August, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. All Administrative Secretaries to the Government of the Punjab.
2. The Secretary to the Governor, Punjab, Lahore.
3. The Secretary to the Chief Minister, Punjab, Lahore
4. The PS to the Chief Secretary, Punjab
5. The DG, Wildlife & Parks, Punjab, Lahore.
6. The Superintendent Government Printing Press, Lahore for gazette notification.

Sd/-

**(Director (Monitoring))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. PS to Special Secretary Finance.
2. All Additional Finance Secretaries / CIOT / Director (Budget) in the Finance Department.
3. All Deputy Secretaries / Technical Advisor in the Finance Department.

Sd/-  
**(Director (Monitoring))**

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No. FD (FR) II-5/82  
**GOVERNMENT OF THE PUNJAB**  
**FINANCE DEPARTMENT**

Dated Lahore, the 30<sup>th</sup> September, 2009

To

- (i) All the Administrative Secretaries to Government of the Punjab.
- (ii) All Heads of Attached Departments
- (iii) The Chairman, TEVTA, Lahore.
- (iv) The Chairman, PPSC, Lahore.
- (v) All the Divisional Commissioners in Punjab.
- (vi) All DCOs, City / District Governments in Punjab.
- (vii) The Registrar, Lahore High Court, Lahore.

Subject: - **DELEGATION OF FINANCIAL POWERS TO OFFICER IN CATEGORY-IV UNDER THE PUNJAB DELEGATION OF FINANCIAL POWERS RULES, 2006.**

Sir,

I am directed to refer to the subject cited as above

2. The head of an office may delegate, to any of his subordinate officer, the immediate responsibility of supervision of contingent accounts, including the duty of signing contingent bills, registers and checking and canceling the vouchers, in terms of rule 8.26 of Punjab Financial Rules (PFR) Vol-I read with NOTE-I under rule 4.7 (g) of Subsidiary Treasury Rules (STR). The delegation of such powers of Drawing & Disbursing Officer (DDO) will not, however, relieve the head of office of the responsibility of seeing that the grants placed at his disposal are disbursed in proper manner and under due authority



3. A question has arisen as to whether a delegatee DDO could exercise the powers, of an officer in Category-IV, as spelled out in Part-I of the Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006.

4. The matter has been examined and it is accordingly clarified that an officer who has been assigned to perform the duties of a DDO under the aforesaid rules, he would exercise, in his ex-officio capacity, the powers of an officer in Category-IV under Part-IV of First Schedule to the Punjab Delegation of Financial Powers Rules, 2006.

5. Further action may be taken accordingly.

Sd/-  
**(RAB NAWAZ)**  
Director (Monitoring)

**No. & Date Even: -**

A copy is forwarded for information and necessary action to: -

- (i) The Accountant General, Punjab, Lahore
- (ii) The Director General (Civil) Audit, Punjab, Lahore.
- (iii) The Director General (Works), Audit, Punjab, Lahore.
- (iv) The Director General (Commercial) Audit, Punjab, Lahore.
- (v) The Director General (SAP / DERA) Audit, Punjab, Lahore.
- (vi) The Director General (District Government) Audit, Punjab, Johar Town (Dhanna Singh), Lahore.
- (vii) All the District Accounts Officers in Punjab / Treasury Officer, Lahore.

Sd/-  
**(DIRECTOR (MONITORING))**

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

- (i) Secretary to the Governor, Punjab, Lahore.
- (ii) The Secretary to the Chief Minister, Punjab, Lahore
- (iii) The PS to the Chief Secretary, Punjab
- (iv) All Additional Secretaries, Govt. of the Punjab, Finance Department.

Sd/-  
**(DIRECTOR (MONITORING))**

---

No. FD (FR) II-2/89  
**GOVERNMENT OF THE PUNJAB,  
 FINANCE DEPARTMENT**

Dated Lahore the 2<sup>nd</sup> November, 2009.

To

1. All the Administrative Secretaries to the Government of the Punjab.
2. All the DCOs, City / District Governments in the Punjab.
3. All the Heads of Attached Departments in the Punjab.
4. All EDOs, City / District Governments in the Punjab.

**Subject: - THE PUNJAB DELEGATION OF FINANCIAL POWERS RULES, 2006  
 AMENDED UPTO MAY, 2009 CORRECTION SLIP NO. 1.**

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Sir,

The words and figures appearing as 'upto Rs. 0.200 million' and Rs. 0.100 million' in **Note: II & III** respectively below Sr. No. 11 under Part-I-Powers Common To All Departments - of the Second Schedule of the Punjab Delegation of Financial Powers Rules,2006 (amended upto May, 2009) may be read as 'exceeding Rs. 0.200 million' and 'upto Rs. 0.200 million' respectively.

2. The omission is regretted.

Sd/-  
**(RAB NAWAZ)**  
 DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for kind information to:-

1. The Accountant General, Punjab, Lahore
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, Dhana Singh Johar Town, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Director General (Works) Accounts, Punjab, Lahore.
7. The Director General (DERA) Audit, Punjab, Lahore.
8. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-  
**(DIRECTOR (MONITORING))**

**NO. & DATE EVEN:**

A copy is forwarded for kind information to: -

7. The Secretary to Governor, Punjab, Lahore.
8. The Secretary to Chief Minister, Punjab, Lahore.
9. P.S to the Chief Secretary, Govt. of the Punjab.
10. All Additional Secretaries/Deputy Secretaries in Finance Department.
11. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(DIRECTOR (MONITORING))**

---

No. FD (FR) II-2/89  
**GOVERNMENT OF THE PUNJAB,**  
**FINANCE DEPARTMENT**

Dated Lahore the 10<sup>th</sup> November, 2009.

To

1. All the Administrative Secretaries to the Government of the Punjab.
2. All the DCOs, City / District Governments in the Punjab.
3. All the Heads of Attached Departments in the Punjab.
4. All EDOs, City / District Governments in the Punjab.

**Subject: - THE PUNJAB DELEGATION OF FINANCIAL POWERS RULES, 2006  
AMENDED UPTO MAY, 2009 CORRECTION SLIP NO. 2.**

Sir,

The letter appearing at Sr. No. 5(a) to (e) under Part-II, Special Powers to Certain Departments and Officers Agriculture Department of Second Schedule to the Punjab Delegation of Financial Powers Rules, 2006 (amended upto 26<sup>th</sup> May, 2009), may be read as **(a) to (g)** instead of **(a) to (e)** against Officers given at (i), (ii) , (iii) & (iv) under Column No. 3.

2. The omission is regretted.

Sd/-  
**(RAB NAWAZ)**  
 DIRECTOR (MONITORING)

**NO. & DATE EVEN:**

A copy is forwarded for kind information to:-

1. The Accountant General, Punjab, Lahore
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General (District Governments) Audit, Dhana Singh Johar Town, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Director General (DERA) Audit, Punjab, Lahore.
7. All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-  
**(DIRECTOR (MONITORING))**

**NO. & DATE EVEN:**

A copy is forwarded for kind information to: -

1. The Secretary to Governor, Punjab, Lahore.
2. The Secretary to Chief Minister, Punjab, Lahore.
3. P.S to the Chief Secretary, Govt. of the Punjab.
4. All Additional Secretaries/Deputy Secretaries in Finance Department.
5. The Superintendent Government Printing Press, Lahore, for gazette notification.

Sd/-  
**(DIRECTOR (MONITORING))**

**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following amendment shall be made under Part-I – Officers in Category-I of First Schedule to the Rules ibid:

**AMENDMENT:**

38. “Secretary, Punjab Blood Transfusion Authority.”

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Date: 16<sup>th</sup> November, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.
3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General DERA (SAP) Audit, Punjab, Lahore.
5. The Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Secretary, Punjab Blood Transfusion Authority, Lahore.
7. All Additional Secretaries/Deputy Secretaries in Finance Department.
8. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-

**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No.FD (FR) II-2/89. In exercise of the powers conferred upon him vide sub-rule 2 (f) & (g) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that amendment shall be made under **Part-I**, Powers Common to All Departments and **Part-II**, Special Powers pertaining to Education & Health Departments, of **Second Schedule** to the said Rules, to the following extent:-

**Amendment:**

**SECOND SCHEDULE**

[See Rule 3(1)]

**PART-I POWERS COMMON TO ALL DEPARTMENTS**

Sr. #	Nature of powers	To whom delegated	Existing	Amended
1	2	3	4	5
2.	Sanctioning expenditure debitable to the object classification other than purchase / replacement of vehicles / machinery / tools / plants etc. and employees related expenditure			
	(a) To sanction expenditure on items specifically shown in the current budget estimates, against detailed objects	(iii) Officers in Category-II.	Each item not exceeding Rs.0.750 million.	Each item not exceeding <b>Rs.1.00 million.</b>
		(iv) Officers in Category-III.	Each item not exceeding Rs.0.300 million.	Each item not exceeding <b>Rs.0.900 million.</b>
		(v) Officers in Category-IV.	Each item not exceeding Rs.0.150 million.	Each item not exceeding <b>Rs.0.800 million.</b>
	2(b) Sanctioning expenditure on local purchase of items as under:			
	(i) Local purchase of stationery including Toners, Ribbons, and Computer related Stationery.	(i) Administrative Department.	Upto Rs.0.400 million during the financial year.	Upto <b>Rs.0.500 million</b> during the financial year.
		(ii) Officers in Category-I.	Upto Rs.0.200 million during the financial year.	Upto <b>Rs.0.400 million</b> during the financial year.

Sr. #	Nature of powers	To whom delegated	Existing	Amended
1	2	3	4	5
		(iii) Officers in Category-II.	Upto Rs.50,000/- during the financial year.	Upto <b>Rs.0.300 million</b> during the financial year.
		(iv) Officers in Category-III.	Upto Rs.20,000/- during the financial year.	Upto <b>Rs.0.200 million</b> during the financial year.
		(v) Officers in Category-IV.	Upto Rs.10,000/- during the financial year.	Upto <b>Rs.0.200 million</b> during the financial year.
	(ii) Sanctioning expenditure on local purchase / addition to stores, durable goods, equipments, instruments, typewriters, photostate machines, printers, fax machines, duplicators, computer, computer accessories, motor cycles/ cycles, and commodities (not involving expenditure in foreign exchange)	(i) Administrative Department.	Upto Rs.0.750 million during the financial year for one article / item or class of similar articles of stores / commodities.	Upto <b>Rs.0.800 million</b> during the financial year for one article / item or class of similar articles of stores / commodities.
		(ii) Officers in Category-I.	Upto Rs.0.750 million during the financial year for one article / item or class of similar articles of stores / commodities.	Upto <b>Rs.0.800 million</b> during the financial year for one article / item or class of similar articles of stores / commodities.
		(iii) Officers in Category-II.	Upto Rs.0.750 million during the financial year for one article / item or class of similar articles of stores / commodities.	Upto <b>Rs.0.800 million</b> during the financial year for one article / item or class of similar articles of stores / commodities.
		(iv) Officers in Category-III.	Upto Rs.0.300 million during the financial year for one article / item or class of similar articles of stores / commodities.	Upto <b>Rs.0.500 million</b> during the financial year for one article / item or class of similar articles of stores / commodities, in each case.
		(v) Officers in Category-IV.	Upto Rs.0.150 million during the financial year for one article / item or class of similar articles of stores / commodities.	Upto <b>Rs.0.300 million</b> during the financial year for one article / item or class of similar articles of stores / commodities.
	(iii) Local Powers of sanctioning	(ii) Officers in Category-I.	Upto Rs.0.100 million in each case.	Upto <b>Rs.0.200 million</b> in each case.

Sr. #	Nature of powers	To whom delegated	Existing	Amended
1	2	3	4	5
	expenditure on repair of articles of stores etc. mentioned in Sr. No.2(b)(ii) above.	(iii) Officers in Category-II.	Upto Rs.20,000/- in each case.	Upto <b>Rs.0.150 million</b> in each case.
		(iv) Officers in Category-III.	Upto Rs.15,000/- in each case.	Upto <b>Rs.0.100 million</b> in each case.
		(v) Officers in Category-IV.	Upto Rs.10,000/- in each case.	Upto <b>Rs.75,000/-</b> in each case.
	(vii) Charges for Printing at Private Presses other than Government Press.	(ii) Officers in Category-I.	Upto Rs.0.200 million in each case.	Upto <b>Rs.0.400 million</b> in each case.
		(iii) Officers in Category-II.	Upto Rs.0.100 million in each case.	Upto <b>Rs.0.300 million</b> in each case.
		(iv) Officers in Category-III.	Upto Rs.50,000/- in each case.	Upto <b>Rs.0.200 million</b> in each case.
		(v) Officers in Category-IV.	Upto Rs.10,000/- in each case.	Upto <b>Rs.0.100 million</b> in each case.
<p>Note 1: Administrative Department and subordinate offices will be empowered to have printing done at Private Presses upto the extent of their respective local powers as indicated above without obtaining No Objection Certificate from the Government Printing Press. The Govt. Printing Press, while getting the work of printing done from the Private Presses, shall follow the prescribed procedure for getting competitive rates from the bidders (Private Printing Presses) before entering into rate contract with the lowest successful bidders.</p>				
	(ix) Conference, Seminars / Workshops / Symposia.	(i) Administrative Department.	Upto Rs. 0.100 million during financial year.	Upto <b>Rs.1.000 million</b> during financial year.
	(xii) Fees / <b>Charges</b> in connection with departmental examinations / trainings in accordance with the rules.	(i) Administrative Department.	Full Powers.	
		(ii) Officers in Category-I.	Full Powers.	<b>No change</b>
		(iii) Officers in Category-II.	Upto Rs.5,000/- in each case.	
	(xix) Hire charges of furniture and tentage etc.	(iv) Officers in category-III.	Upto Rs.1,000/- in each case.	<b>No change</b>
		(i) Administrative Department	Upto Rs.60,000/- per annum in each case.	Upto <b>Rs.0.100 million in each case.</b>
		(ii) Officers in Category-I.	Upto Rs.30,000/- per annum in each case.	Upto <b>Rs.75000/- in each case.</b>
		(iii) Officers in Category-II.	Upto Rs.12,000/- per annum in each case.	Upto <b>Rs.50000/- in each case.</b>

Sr. #	Nature of powers	To whom delegated	Existing	Amended
1	2	3	4	5
		(iv) Officers in category-III.	Upto Rs.6,000/- per annum in each case.	<b>Upto Rs.40000/- in each case.</b>
		(v) Officers in Category-IV.	Upto Rs.3,000/- per annum in each case.	<b>Upto Rs.30000/- in each case.</b>
	xxiv) Expenditure in emergent cases on account of binding work executed locally	(i) Administrative Department	Upto Rs.10,000/- in each case.	<b>Upto Rs.0.200 million during financial year</b>
		(ii) Officers in Category-I.	Upto Rs.10,000/- in each case.	<b>Upto Rs.0.100 million during financial year</b>
		(iii) Officers in Category-II	Upto Rs.5,000/- in each case.	<b>Upto Rs. 0.100 million during financial year</b>
		(iv) Officers in Category-III	Upto Rs.2,500/- in each case.	<b>Upto Rs.50,000/- during financial year</b>
		(v) Officers in Category-IV	Upto Rs.1,250/- in each case.	<b>Upto Rs.25,000/- during financial year</b>
	(xxv) Others (items not mentioned in Sr.2(b) (i) to (xxiv):			
	a) Non-recurring items.	(iv) Officers in Category-III.	Upto Rs.40,000/- in each case.	<b>Upto Rs.0.100 million in each case.</b>
		(v) Officers in Category-IV.	Upto Rs.20,000/- in each case.	<b>Upto Rs.0.100 million in each case.</b>
	(b) Recurring Items.	(i) Administrative Department.	Upto Rs.80,000/- in each case.	<b>Upto Rs.0.500 million in each case.</b>
		(ii) Officers in Category-I.	Upto Rs.40,000/- in each case.	<b>Upto Rs.0.200 million in each case.</b>
		(iii) Officers in Category-II.	Upto Rs.20,000/- in each case.	<b>Upto Rs.0.100 million in each case.</b>
		(iv) Officers in Category-III.	Upto Rs.10,000/- in each case.	<b>Upto Rs.0.100 million in each case.</b>
		(v) Officers in Category-IV.	Upto Rs.2,000/- in each case.	<b>Upto Rs.50,000/- in each case.</b>
3.	Powers to sanction and incur expenditure on addition to or repairs /	(ii) Officers in Category-I.	Upto Rs.0.150 million or 50 percent of the un-	<b>Upto Rs.0.200 million or 50 percent of the un-</b>



Sr. #	Nature of powers	To whom delegated	Existing	Amended
1	2	3	4	5
	replacement of parts and overhauling, etc. of the machinery, tools and plants and motor vehicles subject to the restrictions that: -		depreciated book value (cost of purchase) of in each case.	depreciated book value (cost of purchase) of in each case.
	(i) that the repairs are carried in the Departmental Workshop;	(iii) Officers in Category-II.	Upto Rs.0.100 million or 25 percent of the un-depreciated book value (cost of purchase) in each case.	Upto <b>Rs.0.150 million</b> or 25 percent of the un-depreciated book value (cost of purchase) in each case.
	(ii) in absence of Department's own Workshop, quotations and open tenders may be invited in the following manner:-	(iv) Officers in Category-III.	Upto Rs.75,000/- or 20 percent of the un-depreciated book value (cost of purchase) in each case.	Upto <b>Rs.0.100 million</b> or 20 percent of the un-depreciated book value (cost of purchase) in each case.
	d) Small order upto Rs.10,000/-;	(v) Officers in Category-IV.	Upto Rs.50,000/- in each case.	Upto <b>Rs.75,000/-</b> in each case.
	e) Limited tender enquiry, upto Rs.0.150 million; f) Open tender enquiry, when the estimate of repair exceeds the limit of Rs.0.150 million; (iii) The expenditure is economical with reference to the service period of the tools, plants, machinery, vehicle			
19.	Power to dismantle and sell-unserviceable buildings.	(i) Administrative Department.	Upto the value of Rs.1.000 million in each case.	Upto the value of <b>Rs.2.000 million</b> in each case.
		(ii) Officers in Category-I.	Upto the value of Rs.0.750 million in each case.	Upto the value of <b>Rs.1.000 million</b> in each case.

Sr. #	Nature of powers	To whom delegated	Existing	Amended
1	2	3	4	5
<b>SECOND SCHEDULE</b> [See Rule 3(1)]				
<b><u>PART-II SPECIAL POWERS TO CERTAIN DEPARTMENTS AND OFFICERS</u></b>				
<b><u>EDUCATION DEPARTMENT</u></b>				
2.	(i) To give technical sanction to the estimates for expenditure on <b>Annual / Special repairs</b> of educational institutions, operation and maintenance of Equipments, Tools, Plants, Machinery and other facilities and sanction payments thereof.	(i) Director of Education (Colleges) / <b>EDO (Schools)</b>	Nil	<b>Upto Rs.0.150 million in each case.</b>
		(ii) District Officer (Education Colleges / Schools)	Nil	<b>Upto Rs.0.100 million in each case.</b>
		(iii) Head of the Institution on recommendations of School Council / College Council	Nil	<b>Upto Rs. 0.500 million in each case, provided the rates have been prepared on the basis of Market Rate System</b>
3.	<b>Leases of land, auctioning of service outlets / Canteen, Tuck-shop, stands, leases of fruit trees, sale of grass growing in the compounds of Government buildings / land</b>	<b>(i) Heads of Institutions, on the recommendations of School Council / College Council</b>	<b>Nil</b>	<b>Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.</b>
4.	<b>Payment of cash reward to teachers in schools / colleges as per approved yardstick</b>	<b>(i) Administrative Department.</b>	Upto Rs.25,000/- in each case during the financial year.	<b>Full Powers</b>
		<b>(ii) Officers in Category-I.</b>	Upto Rs.10,000/- in each case during the financial year.	<b>Full Powers</b>
		<b>(iii) Officers in Category-II.</b>	Upto Rs.5,000/- in each case during the financial year.	<b>Upto Rs.0.100 million in each case</b>
		<b>(iv) Officers in Category-III.</b>	<b>Nil</b>	<b>Upto Rs.8,000/- in each case</b>
		<b>(v) Officers in</b>	<b>Nil</b>	<b>Upto Rs.5,000/- in</b>

Sr. #	Nature of powers	To whom delegated	Existing	Amended
1	2	3	4	5
		<b>Category-IV.</b>		<b>each case</b>
<b><u>HEALTH DEPARTMENT</u></b>				
1.	Powers to accept tenders for <b>Rate Contract / Running Contract or for one time purchase</b> for consumable stores other than drugs and medicines for hospitals and sanction expenditure thereof.	(iii) Officers in Category-II.	Upto Rs.0.150 million in each case.	<b>Full Powers</b>
		(iv) Officers in Category-III.	Upto Rs.50,000/- in each case.	Upto <b>Rs.0.200 million</b> in each case.
		(v) Officers in Category-IV.	Upto Rs.25,000/- in each case.	Upto <b>Rs.0.100 million</b> in each case.
2.	Power to sanction expenditure on purchase of pharmaceuticals for <b>Local Purchase (LP).</b>	(i) Head of Institution.	Full Powers. Purchase shall be made in accordance to the Govt. Instructions.	Full Powers. Purchase shall be made in accordance to the Govt. Instructions.
		(ii) Officers in Category-I.	Full powers. Purchase shall be made in accordance to the Govt. Instructions.	Full powers. Purchase shall be made in accordance to the Govt. Instructions.
		(iii) Officers in Category-II.	Upto Rs.50,000/- at a time.	Upto <b>Rs.0.200 million</b> at a time.
		(iv) Officers in Category-III.	Upto Rs. 25,000/- at a time.	Upto <b>Rs.0.100 million</b> at a time.
		(v) Officers in Category-IV.	Upto Rs.5,000/- at a time.	Upto Rs.50,000/- at a time.
4.		Approval of contracts and sanctioning of expenditure on maintenance of Machinery, Equipments, Instruments, <b>Tools, Plants, etc.</b>	(ii) Head of Attached Department.	Upto Rs.1.000 million in each case.
	(iii) Officers in Category-I.		Upto Rs.1.000 million in each case.	Upto <b>Rs.2.000 million</b> in each case.
	(iv) Officers in Category-II		<b>Nil</b>	Upto <b>Rs. 0.200 million</b> in each case
	(v) Officer in Category-III		Nil	Upto <b>Rs. 0.100 million</b> in each case.
5.	Leases of land, auctioning of service outlets / Canteen, Tuck-shop, stand, leases of fruit trees,	(i) Administrative Department.	<b>Nil</b>	<b>Full Powers</b> subject to leases being openly auctioned for a period not

Sr. #	Nature of powers	To whom delegated	Existing	Amended
1	2	3	4	5
	sale of grass growing in the compounds of Government buildings / land etc			exceeding one year at a time.
		(ii) Officers in Category-I.	Nil	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.
		(iii) Officers in Category-II.	Nil	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.
		(iv) Officers in Category-III.	Nil	Full Powers subject to leases being openly auctioned for a period not exceeding one year at a time.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA**  
**FINANCE SECRETARY**

Dated Lahore, the 9<sup>th</sup> December, 2009.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. Accountant General, Punjab, Lahore.
2. Director General (Civil) Audit, Punjab, Lahore.
3. Director General (Works), Audit, Punjab, Lahore.
4. Director General, (District Governments) Audit, Punjab, Lahore.
5. Director General DERA (SAP) Audit, Punjab, Lahore.
6. All District Accounts Officers in Punjab / Treasury Officer, Lahore.

Sd/-

**(RAB NAWAZ)**

Director (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. Chairman, Planning & Development Board, Punjab, Lahore.
2. All Administrative Secretaries, Government of the Punjab, Lahore.
3. Secretary to the Governor, Punjab, Lahore.
4. Secretary to the Chief Minister, Punjab, Lahore.

5. All Divisional Commissioners, in Punjab.
6. All District Coordination Officers, City/District Governments in Punjab.
7. All Heads of Attached Departments in Punjab.
8. Additional Secretary (Coordination) to the Chief Secretary, Punjab.
9. All Additional Secretaries/Deputy Secretaries in Finance Department.
10. The Superintendent, Govt. Printing Press for gazette notification.

Sd/-  
**(Director (Monitoring))**

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**GOVERNMENT OF THE PUNJAB,  
FINANCE DEPARTMENT**

**NOTIFICATION**

No.FD (FR) V-6/75(P). In exercise of the powers conferred upon him under Article 119 of the Constitution of the Islamic Republic of Pakistan, 1973, the Governor of the Punjab is pleased to direct that in the Subsidiary Treasury Rules, following amendment shall be made, namely : -

**AMENDMENT:**

- 4.49 (a) "Payments of Rs.100,000/- and above to contractors and suppliers shall not be made in cash by the Drawing & Disbursing Officers (DDOs). At places where pre-audit cheques are issued, the sanctioning authority shall accord sanction to incur expenditure, under his own signature, in favour of contractor / supplier incorporating CNIC No. of the contractor / supplier. The DDO, while submitting the bill at the pre-audit counter of Accountant General / District Accounts Officer, shall record an endorsement on the bill requiring separate crossed cheque to be issued in favour of contractor / supplier. The cheque so issued will be collected by the DDO or his authorized agent in prescribed manner and entered in Cash Book. Thereafter, the DDO will deliver the cheque to the contractor / supplier by securing proper acknowledgement".
2. This amendment shall take immediate effect.

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA  
FINANCE SECRETARY**

Dated Lahore the 4<sup>th</sup> March, 2010.

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary compliance to: -

1. The Accountant General, Punjab, Lahore, w/r to his letter No. TM-i/H 3-4/2008-09/1477 dated 25-01-2010
2. .All District Accounts Officers in the Punjab/Treasury Officer, Lahore.

Sd/-

**(MUHAMMAD IMRAN QURESHI)**  
Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Director General (Civil) Audit, Punjab, Lahore. (PTO)
2. The Director General (Works), Audit, Punjab, Lahore.
3. The Director General (District Government) Audit, Punjab, Johar Town (Dhanna Singh), University Road, Lahore.
4. The Director General DERA (SAP) Audit, Punjab, Lahore.
5. The Director General (Commercial) Audit, Punjab, Lahore.
6. The Provincial Director, Local Fund Audit, Punjab, 6-Begum Road, Lahore

Sd/-

**(MUHAMMAD IMRAN QURESHI)**  
Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

**A copy is forwarded for information and necessary action with the request that all the Drawing and Disbursing Officers under your administrative control may kindly be directed the strict compliance: -**

1. All Administrative Secretaries to Government of the Punjab.
2. The Principal Secretary to Governor, Punjab, Lahore.
3. The Principal Secretary to Chief Minister, Punjab, Lahore.
4. The Secretary, Provincial Assembly, Punjab, Lahore.
5. All Commissioners of Divisions in the Punjab.
6. The Secretary, Punjab Public Service Commission, Lahore.
7. The Additional Secretary (Staff) to Chief Secretary, Punjab.
8. All Heads of Attached Departments, Government of the Punjab.
9. All Heads of Autonomous Bodies, Government of the Punjab.
10. The Registrar, Lahore High Court, Lahore.
11. All District Coordination Officers, District Governments in the Punjab.
12. All District & Sessions Judges in the Punjab.
13. All Additional Secretaries / Deputy Secretaries in Finance Department.
14. Superintendent, Government Printing Press, Lahore for gazette notification.
15. System Analyst, Finance Department, Govt. of the Punjab for posting the amendment on webpage of the department.

Sd/-

**(MUHAMMAD IMRAN QURESHI)**  
Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Secretary, Government of Pakistan, Ministry of Finance, Islamabad.
2. The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad.
3. The Controller General of Accounts, Audit House, Constitution Avenue, Islamabad w/r to his letter No. 4271/CGA/Reg/8-1/23/2007 dated 28-11-2008
4. The Secretary Finance, Government of the Sindh, Balochistan, NWFP and Azad Jammu and Kashmir.
5. The Accountant General of Pakistan Revenue (AGPR), Islamabad
6. The Accountant General, Sindh, Balochistan, NWFP and Azad Jammu & Kashmir.

Sd/-

**(MUHAMMAD IMRAN QURESHI)**  
Deputy Secretary (Monitoring)

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**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NOTIFICATION**

No. FD (FR) II-5/82. In exercise of the powers conferred upon him vide sub-rule 2 (f) of Rule 3 of the Punjab Delegation of Financial Powers Rules, 2006, the Governor of the Punjab is pleased to direct that following addition shall be made under Part-I – Officers in Category-I of First Schedule to the Rules ibid:

**ADDITION:**

39. “Director Health Services“

BY THE ORDER OF GOVERNOR OF THE PUNJAB

**TARIQ MAHMOOD PASHA**  
FINANCE SECRETARY

Date: 26<sup>th</sup> March, 2010

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Accountant General, Punjab, Lahore.
2. The Director General (Civil) Audit, Punjab, Lahore.

3. The Director General (Works), Audit, Punjab, Lahore.
4. The Director General Accounts (Works), Lahore.
5. The Director General Audit (Revenue Receipts), Lahore.
6. The Director General (Commercial) Audit, Punjab, Lahore.
7. The Director General DERA (SAP) Audit, Punjab, Lahore.
8. All the District Accounts Officers in the Punjab / Treasury Officer, Lahore.

Sd/-

**(MUHAMMAD IMRAN QURESHI)**  
Deputy Secretary (Monitoring)

**NO. & DATE EVEN:**

A copy is forwarded for information and necessary action to: -

1. The Chairman, Planning & Development Board, Punjab, Lahore.
2. All the Administrative Secretaries, Government of the Punjab, Lahore.
3. The Secretary to the Governor, Punjab, Lahore.
4. The Secretary to the Chief Minister, Punjab, Lahore.
5. The PS to the Chief Secretary, Punjab.
6. The Ombudsman, Punjab, Lahore.
7. All Heads of Attached Departments, Government of the Punjab.
8. All Divisional Commissioners, in Punjab.
9. All the District Coordination Officers in City / District Governments.
10. Director General, Health Services, Punjab, Lahore.
11. All Divisional Directors, Health Services in the Punjab.
12. All EDOs (Health), in the Punjab.
13. All Medical Superintendents, Divisional Head Quarter Hospitals, City District Governments / District Governments in the Punjab.
14. The Registrar, Lahore High Court, Lahore.
15. All Additional Secretaries/Deputy Secretaries in Finance Department.
16. The Superintendent, Govt. Printing Press, Lahore for gazette notification.
17. System Analyst, Government of the Punjab, Finance Department for posting the addition on webpage of the department.

Sd/-

**Deputy Secretary (Monitoring)**

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