



The Punjab Gazette

PUBLISHED BY AUTHORITY

LAHORE WEDNESDAY, FEBRUARY 08, 2017

**GOVERNMENT OF THE PUNJAB
LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT**

**NOTIFICATION
(29 of 2017)**

08 February 2017

The following notification No. SOR(LG)38-17/2016, dated 07.02.2017, issued under section 144 of the Punjab Local Government Act 2013 (XVIII of 2013) for the Punjab Local Governments (Accounts) Rules 2017 is published for general information:

DR SYED ABUL HASSAN NAJMEE
Secretary
Government of the Punjab
Law and Parliamentary Affairs
Department

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

GOVERNMENT OF THE PUNJAB
LOCAL GOVERNMENT & COMMUNITY
DEVELOPMENT DEPARTMENT

February 07, 2017

NOTIFICATION

No.SOR(LG)38-17/2016.

.- In exercise of the powers conferred under section 144 of the Punjab Local Government Act 2013 (XVIII of 2013) and after previous publication, Governor of the Punjab is pleased to make the following rules:

PART-I
Preliminary

1. Short title, commencement and application.- (1) These rules may be cited as the Punjab Local Governments (Accounts) Rules 2017.

(2) They shall come into force at once.

(3) They shall apply to all the local governments except the Union Councils, District Education Authorities and District Health Authorities in the Punjab.

2. Definitions.- (1) In these rules, unless the subject or context otherwise requires:

- (a) "accounts" means the accounts of receipt and expenditure prepared on Chart of Accounts (CoA);
- (b) "accounts officer" means an officer of Punjab Local Fund Audit Department responsible for the maintenance of accounts and pre-audit of payments;
- (c) "Act" means the Punjab Local Government Act 2013 (XVIII of 2013);
- (d) "audit and inspection report" means a report of Auditor General of Pakistan, containing audit observations relating to the accounts of the local government;
- (e) "audit para" means a report of Auditor General, Pakistan submitted to Governor of the Punjab under Article 171 of the Constitution of Islamic Republic of Pakistan for purposes of laying it in Provincial Assembly of the Punjab;
- (f) "audit report" means a report of Auditor General of Pakistan containing draft (printed) audit paras to be considered by Public Accounts Committee;
- (g) "bank" means National Bank of Pakistan or Bank of Punjab or any other Scheduled Bank approved by the Government;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (h) "collecting officer" means the person responsible for estimation and realization of receipts and income of the local government and includes all heads of offices and any officer designated as such by the principal accounting officer on the recommendation of Head of Finance Office;
- (i) "current expenditure" means the expenditure other than the development expenditure;
- (j) "departmental accounts" means the accounts of receipt and expenditure prepared on Chart of Accounts (CoA) by the head of the Finance office, other heads of offices, drawing and disbursing officer and collecting officer;
- (k) "Departmental Accounts Committee" means a committee of Local Government and Community Development Department of the Government, consisting of Secretary of that department or his nominee as Convener, Chief Officer of the local government and a representative of Audit as members, to consider and settle audit observations contained in the audit and inspection report pertaining to the accounts of the local government in a district and any other matter referred to it by Public Accounts Committee or Punjab Local Government Commission or the Government;
- (l) "development expenditure" means an expenditure on development projects or an expenditure on new construction, new work or addition and alteration of an existing work or repairs to the newly purchased or previously abandoned buildings and works and includes expenditure on human resource development;
- (m) "drawing and disbursing officer" means an officer, designated as such by the principal accounting officer to prepare estimates of expenditure and to incur expenditure and to make disbursement of the amount so withdrawn in respect of the local government or an office or institution under the supervision and management of the local government;
- (n) "financial irregularity" means an irregularity defined in paragraph 13.7 of Chapter 16 of Punjab Budget Manual and includes:
 - (i) the expenditure incurred without sanction;
 - (ii) the expenditure incurred without sufficient appropriation or without proper justification;
 - (iii) extravagance or wastage of the local fund;
 - (iv) loss of local government money or property owing to fraud, negligence, or misappropriation;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (v) over budgeting or under budgeting; and
- (vi) breach of the Act and the rules.
- (o) "Forms" means the Forms appended to the rules;
- (p) "head of office" means the head of Planning, Finance, Municipal Regulation or Municipal Infrastructure office or any other office established by the local government with prior approval of the Government;
- (q) "head of finance office" means the Metropolitan Officer (Finance), Municipal Officer (Finance) and District Officer (Finance);
- (r) "House" means an elected body of the local government;
- (s) "local government", for purposes of the rules, means the Metropolitan Corporation, Municipal Corporations, Municipal Committees and District Councils established under the Act;
- (t) "new accounting model" means the model prescribed by Auditor General of Pakistan in terms of clause (1) of Article 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and includes the accounting format, forms, principles of chart of accounts, accounting policies, procedures Manual (APPM) and APPM book of Forms and any other material relating thereto;
- (u) "principal accounting officer" means the Chief Officer of the local government, responsible for the preparation of budget of receipts and expenditure, collection of revenues, utilization of budget and maintenance of departmental accounts in the prescribed manner and is accountable to Public Accounts Committee in respect of financial and budgetary matters of the local government;
- (v) "public account" means receipts and amount collected by the local government on behalf of other parties as trust for a special purpose and not available for appropriation;
- (w) "Public Accounts Committee" means a Public Accounts Committee of Provincial Assembly of the Punjab for consideration of the audit report on the accounts of the local government; and
- (x) "Special Departmental Accounts Committee" means a committee of Local Government and Community Development Department of the Government, consisting of the Secretary of that department or his nominee as Convener, the Chief Officer of the local government concerned and a representative of DG Audit concerned

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

as members to consider and settle advance audit paras and proposed draft paras pertaining to the accounts of the local government or any other matter referred to it by Public Accounts Committee or Punjab Local Government Commission or the Government;

(2) A word or expression used but not defined in the rules shall have the same meaning as is assigned to it in the Act or the other rules framed under the Act.

PART-II

Local Fund, Bank Account and Forms

3. Custody and operation of local fund and public account.- (1)

The local fund and public account of a local government shall be a Corporate Premium Account (CPA) or profit bearing account in the bank at the headquarter of the local government or the bank at such place as the Government may, by notification, determine.

(2) The local fund and public account of the local government shall be kept in separate Bank accounts.

(3) The local government may establish and maintain a separate account for purposes of a special purpose grant.

(4) All conditional grants shall be included in the budget and utilized in accordance with the conditions specified for the grant.

(5) The local government may, and if required by the Government shall, maintain a separate bank account for any special purpose and it shall be administered, maintained and regulated as the local fund.

(6) The funds will lapse on 30th June of the respective financial year and the available balance as on 30th June of the respective year shall be deposited in the respective receipts head of account of the local government.

(7) No expenditure of the next financial year shall be incurred except against the budget of that year.

(8) The bank account of the local fund and public account shall be operated by the accounts officer and head of finance office jointly if the amount does not exceed rupees fifty thousand in case the amount exceeds rupees fifty thousand, the Chief Officer shall be co-signatory with the accounts officer and head of finance office.

4. Mode of payment.- (1) The mode of payments from the local fund shall be that:

(a) the payments up to rupees ten thousand may be made by cash;

(b) the payments exceeding rupees ten thousand shall be made through crossed non-negotiable cheque;

5

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (c) the payment of salary to the employees of the local government shall be made through direct credited system (DCS) in their respective bank accounts;
- (d) the disbursement of pension, as far as possible, shall also be made through direct credited system (DCS) in the respective bank accounts; and
- (e) the Payment against accrued liabilities shall be made through crossed non-negotiable cheque and the cheque shall be collected by the payee in person or through his authorized agent or, if so requested, the cheque may be sent through post.

(2) In case, a cheque is not received by the payee or is lost or stolen, the notice to stop payment shall be given by the accounts officer to the concerned bank.

(3) A replacement cheque shall only be issued to the concerned payee on receipt of acknowledgement for non-payment from the bank.

(4) If a pre-audit cheque is not claimed or presented or paid within due date or up to 30th June of the relevant financial year, it shall be a stale cheque and a new cheque shall only be issued on deposit of stale cheque with the drawing and disbursing officer.

(5) The stale cheque shall be processed and marked as 'cancelled' and presented to the accounts officer for the issuance of a new cheque and the reverse entry shall be made in the relevant books of accounts against the cheque so cancelled.

(6) A cheque book shall be kept in safe custody of the accounts officer.

5. Debt and investments.- (1) The local government shall not obtain any debt without prior approval of the Government.

(2) In case, any surplus amount or pension fund is available, the local government may, with prior approval of the Government:

- (a) invest such amount in a saving account or a fixed deposit account in a bank approved by the Government; and
- (b) invest such amount in such public securities or in such other manner as the Government may specify.

(3) The details of all investments shall be recorded in a register of investments and the statement showing the amount and nature of all investments shall be attached to the annual budget statement and annual accounts for information of the local government.

6. Securities.- (1) An employee, entrusted with the receipt, disbursement or custody of the money or property of the local government, shall furnish security equal to such amount as the local government may determine.

16

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

(2) The security required to be furnished under sub-rule (1) may be in the form of cash, bond, hypothecation of property or fidelity guarantee policy and a personal security with two sureties.

(3) A security bond shall be executed on judicial stamp paper, except in case of fidelity guarantee policy.

(4) In case of cash security, the amount shall be deposited in any scheduled bank or post office in the name of the concerned employee, duly pledged with the local government, and the amount of profit, if any, shall be payable to the employee.

7. Maintenance of accounts.- Subject to the provisions of the Act, the accounts of the receipts and expenditures of the local government shall be maintained in such form and in accordance with such principles and methods as are given in the new accounting model (NAM) prescribed by Auditor General of Pakistan:

- (a) the accounts of the local government shall be maintained on double entry book keeping system or, as the case may be, single entry system;
- (b) all transactions in the accounts shall be recorded in a modified cash based accounting mode with commitment accounting;
- (c) the record of the accounts shall be maintained in English or Urdu language as the local government may decide;
- (d) the English system of numeration shall be adopted;
- (e) all cash transactions shall be made in Pakistani rupees;
- (f) any sums due to the local government shall be paid in cash or through Pay Order or Bank Draft;
- (g) all receipts of the local government shall be collected through the bank but, in rare cases and if so resolved by the House, the receipts may be collected in cash in the manner prescribed under intimation to LG&CD Department;
- (h) all cash transactions shall be entered in the receipts register and cash book and the entries shall be verified;
- (i) the record relating to accounts shall be flawless, explicit and self-contained, and no erasure or overwriting shall be made in any accounts register, book or form; and, the correction, if required, shall be made in red ink with date and initials of the employee making the correction and verified by the next senior officer;
- (j) the payment of approved claims of accrued liabilities shall be made only to the claimant as indicated on the claim voucher or bill;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (k) the expenditures shall not be set off against the receipts and no expenditure shall be made from any receipts by the local government; and
- (l) all expenditures shall be recorded on gross basis against relevant appropriations.

8. Forms.- (1) The accounts shall be maintained in the Forms or as prescribed by Auditor General of Pakistan in APPM and Book of Forms.

(2) All Forms shall be machine numbered, printed by the Government Printing Press and kept in the personal custody of the concerned office.

PART-III

Responsibilities of the functionaries

9. General.- In case of any loss to the local government through fraud or negligence:

- (a) the person functioning on behalf of the local government shall be personally responsible and shall be liable to make good the loss;
- (b) the drawing and disbursing officer and the payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss; and
- (c) the collector of tax, fee, rate, charge, surcharge of the local government shall be personally responsible for any overcharge, fraud, misappropriation or delay for crediting the amounts so collected to the account of the local government and shall be liable to make good the loss arising from his culpable negligence.

10. Responsibilities of the Mayor or Chairman.- The Mayor or Chairman shall:

- (a) maintain financial discipline in the local government;
- (b) set performance targets of the local government in consultation with the elected representatives of the local area, civil society and other stakeholders;
- (c) review the performance of the offices of the local government, particularly to effect:
 - (i) economy, efficiency and effectiveness in service delivery;
 - (ii) efficiency and transparency in revenue collection; and
 - (iii) control over expenditure; and
- (d) place the annual accounts before the local government.

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

11. Responsibilities of the Chief Officer.— (1) The Chief Officer shall properly maintain the departmental accounts and financial discipline of the local government, and shall be:

- (a) the principal accounting officer;
- (b) be accountable for his assigned functions to Public Accounts Committee;
- (c) responsible:
 - (i) for providing requisite assistance to the Mayor or Chairman for setting key performance indicators, performance evaluation and annual performance report on the maintenance of accounts and financial discipline in the local government;
 - (ii) for arranging internal controls in the local government;
 - (iii) to arrange regular meetings of the head of offices, collecting officers and drawing disbursing officers to watch the progress of compliance and disposal of audit objections; and
 - (iv) to organize internal audit of the Metropolitan Corporation or, as the case may be, Municipal Corporation.

(2) In the discharge of his responsibilities, the Chief Officer shall ensure that:

- (a) the accounts are maintained correctly and efficiently;
- (b) the internal controls and management of funds and expenditure are on ground;
- (c) any sums due to the local government are promptly realized and credited to the local fund;
- (d) the amount credited to the local fund, as reported by the accounts officer, are reconciled and verified with record on monthly and annual basis;
- (e) the procedures for generation, control and evaluation of bills and demand notices required under rules are followed;
- (f) the action has been taken and recovery has been made with respect to the embezzlement, defalcation or misappropriation in the accounts of the local government;
- (g) he participates in the meetings of Departmental Accounts Committee (DAC), Special Departmental Accounts Committee (SDAC) and Public Accounts Committee;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (h) the directions of the Public Accounts Committees and the accounts committees are implemented in letter and spirit; and
- (i) the principles of financial propriety are observed.

12. Responsibilities of head of finance office. - The head of finance office shall be responsible for:

- (a) maintaining intra-departmental accounts of the local government;
- (b) monitoring of receipts and expenditure against the budget as approved by the House and to:
 - (i) maintain and examine budget control register for each head of expenditure and record necessary entries in the register;
 - (ii) ensure that the expenditure is charged to relevant object code and remains within allocation;
 - (iii) prepare monthly and annual statements of receipts and expenditure and reconcile the statements with the accounts of the accounts officer;
 - (iv) ensure that the claim of expenditure is not initiated until equivalent cash resource is available;
 - (v) maintain general cash book of receipt and expenditure;
- (c) acting as a focal person for annual audit, preparation of annotations and implementation of the directions of Public Accounts Committee, special departmental accounts committees and departmental accounts committees;
- (d) ensuring reconciliation of monthly and annual accounts with the accounts officer;
- (e) maintaining the record of audit and inspection reports, audit reports and minutes of the departmental accounts committee and special departmental accounts committee; and
- (f) performing the duties as co-signatory with the accounts officer and Chief Officer.

13. Responsibilities of head of offices. - (1) The head of offices shall ensure that in the offices under his supervisory control:

- (a) object-wise expenditure is kept within authorized appropriation;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (b) funds are spent on the activities for which the allocation was provided;
- (c) object-wise receipts are collected as prescribed;
- (d) no financial irregularity occurs and internal controls are effectively applied; and
- (e) such record or information or document to which Auditor General of Pakistan has a statutory right of access, is not withheld and Auditors are afforded reasonable facility in the discharge of their functions.

(2) The head of offices shall prepare annotation in respect of the audit observations and audit paras and appear before the departmental accounts committee or special departmental accounts committee for purposes of responding to the audit observations or audit paras.

(3) The head of offices shall be responsible for quality, quantity, rates and specifications and standards of the goods, services and works procured.

(4) The head of offices shall be responsible for maintenance of departmental accounts of receipts and expenditure, custody of record and books of accounts and reconciliation of the same with accounts of the accounts officer and of the bank concerned.

14. Responsibilities of the collecting officer.- The collecting officer shall:

- (a) prepare estimates of receipts for each head of income;
- (b) make assessment of tax, fee, rate, charge and other levies of the local government on periodical and annual basis;
- (c) maintain demand and collection register of income;
- (d) collect the receipts of the local government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or compromise;
- (e) cause to credit the monies so collected against any demand in the local fund and make necessary entries in the demand and collection register, cash collection register and other relevant books of accounts and reconciled with the bank concerned;
- (f) remove the discrepancies, if any, with the bank and initiate action for the recovery of the amount;
- (g) prepare monthly and annual statements of demand and collection, monthly and annual statements of receipt accounts and reconcile the statements with the record of the accounts officer and the bank concerned; and, to bring any discrepancy to the notice of Chief Officer along with the amount involved and the name of the

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- employee responsible for it for initiating necessary action for the recovery of the amount;
- (h) submit monthly and annual receipts accounts to the respective head of offices and head of finance office of the local government for purposes of record, besides indicating the amount involved as un-reconciled with the bank and the name of the employee from whom the amount is to be recovered;
 - (i) prepare statement of arrears at the beginning of each financial year by carrying forward and include the same in the demand of the following financial year; and
 - (j) attend to the audit and inspection reports and promptly prepare annotations to the audit observations, recover the amount of over payment or loss, if any, and to take measures for regularization of the irregularities indicated in the audit reports.

15. Responsibilities of the drawing and disbursing officer.- The drawing and disbursing officer shall:

- (a) prepare estimates of the expenditure for each head of expenditure;
- (b) assessment of expenditure on periodical and annual basis;
- (c) withdraw and disburse monies from the local fund and public account under the rules;
- (d) maintain cash book and promptly record necessary entries in the cashbook as soon as the monies are withdrawn, disbursed or credited to the local fund or public account of the local government;
- (e) prepare monthly and annual statements of expenditure and reconcile the figures with the accounts of the accounts officer and the bank concerned, remove any discrepancy pointed out in reconciliation with the account officer and the bank, and bring the matter of any discrepancy to the notice of the Chief Officer indicating the amount involved and the employee from whom the amount shall be recovered;
- (f) submit the monthly and annual expenditure accounts to the head of finance office for record;
- (g) prepare statement of payments in arrears at the beginning of each financial year, by carrying forward and including the same in the register of liabilities of the following financial year;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (h) submit the monthly and annual expenditure accounts to the head of the finance office for purposes of record; and
- (i) attend to the audit and inspection reports of expenditure and promptly prepare annotations.

16. Responsibilities of the accounts officer.- (1) The accounts officer shall:

- (a) maintain accounts of the local government on Chart of Accounts (CoA);
- (b) perform pre-audit of all payments from the local fund and public account before authorizing disbursement of the monies;
- (c) operate the bank accounts of the local government jointly with the head of finance office and Chief Officer;
- (d) prepare monthly and annual statement of receipts and expenditure accounts of the local government;
- (e) reconcile the monthly and annual accounts of the local government with the bank, head of finance office, other heads of offices, collecting officer and drawing and disbursing officer and point out the discrepancy, if any, to the Chief Officer and indicate the name of the employee for the recovery of the amount;
- (f) transmit the monthly statement of accounts to the local government and the Provincial Director, Local Fund Audit by 10th day of the following month; and
- (g) transmit the annual statement of accounts of the local government for the preceding financial year to the concerned local government and Provincial Director, Local Fund Audit by 10th day of July each year.

(2) The Provincial Director, Local Fund Audit shall transmit the annual accounts to the Government and the local government by 15th day of July each year.

17. Relationship with the bank.- (1) The accounts officer shall interact with the bank for receipts, payment and reconciliation of cash.

(2) The accounts officer shall follow the procedure given in Accounting Policies and Procedures Manual (APPM) and shall obtain the following returns from the bank, on daily basis:

- (a) Bank scroll;
- (b) paid cheques;
- (c) receipts paid challan;
- (d) transfer advices; and
- (e) cash balance statement.

PART-IV

Receipts of the Local Government

18. Mode of collection of receipts.- (1) Except as provided in sub-rule (2):

- (a) all receipts of the local government shall be collected through the bank;
- (b) all sums due to the local government shall be paid in cash or through bank draft or pay order;
- (c) all receipts shall be classified in accordance with the Chart of Accounts' specification;
- (d) all monies to be deposited in the bank must be accompanied by the receipt paid challan; and
- (e) the revenue is recognized in the books of accounts on the basis of the receipts paid challans and verified through the bank scroll after the money is actually received at the bank.

(2) In an extremely rare case and if so resolved by the House, under intimation to the Local Government and Community Development Department of the Government, receipts may be collected in cash in the following manner:

- (a) the employees receiving receipts in cash shall be held personally accountable for all the monies received by them and shall maintain a proper record of the receipts;
- (b) all monies, pay orders and bank drafts shall be acknowledged by the a receipt in Form AR-18;
- (c) all receipts shall be written in figures and words with copying pencil in duplicate by carbon process and the carbon copy shall be retained by the officer issuing the receipt and the original shall be handed over to the person making the payment;
- (d) all receipts shall be personally signed by the collecting officer;
- (e) a duplicate copy of the receipt shall, in no circumstances, be issued but, if necessary, a certificate may be given by the head of the finance office indicating the particulars of the receipts; and
- (f) the collecting officer shall enter, on daily basis, all receipts collected in cash in the cash collection register and deposit the receipts in the local fund bank account against the challan in Form AR-17 and invariably enter them in the register of receipts in Form AR-27.

(3) All receipt books shall be kept in the following manner:

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (a) all receipt books shall be machine numbered, printed by Government Printing Press and shall be kept in the personal custody of the head of finance office;
- (b) the number of receipt forms contained in each receipt book shall be counted and recorded in the book at a conspicuous place under the signature of the head of finance office as soon as the receipt books are received by him;
- (c) the receipt books shall be issued in serial order and no new book shall be issued until all the forms in the books have been used and the used counterfoils of the receipt book are returned;
- (d) when all receipts in a receipt book have been used, the collecting officer shall record a certificate on the used receipt book that all the income recovered through the receipt book has been duly credited in the bank account of the local government and verified; and
- (e) the used receipt books shall be kept in the personal custody of the head of finance office for record and audit and inspection.

19. Gazette Notification of levies.- No tax, fee, toll, cess, charge, rate or any other levy shall be given effect before the same is notified in the official Gazette.

20. Demand and collection register.- (1) A demand and collection register shall be maintained by the collecting officer in Form AR-44.

(2) Where a local government levies a tax, rate, fee or any other charge for which periodical assessment is necessary, the demand shall be raised after the assessment is approved by the Mayor or Chairman but in other cases, the demand shall be made in the beginning of a financial year.

(3) When money is received against any demand, necessary entry shall be made in the demand and collection register.

(4) At the end of every month, a statement showing progress of demand and collection shall be prepared, reconciled with the accounts officer and submitted to the head of finance office.

(5) At the beginning of each year, arrears of the previous year shall be carried forward and included in the demand for the following year.

(6) The aggregate of monthly and annual total recoveries as per demand and collection register shall be reconciled with the corresponding figures as per classified abstract, within one week of the close of relevant month and year.

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

(7) The receipts of the local government shall be collected in a transparent manner, beyond any doubt of misappropriation, fraud, embezzlement or compromise.

21. Receipt of money by banks.- (1) Four copies of different colours of the Bank challan in Form AR-17 shall be accurately prepared by the collecting officer, giving complete particulars of the receipt under his signature.

(2) The bank, on receiving the receipt in cash or through a bank draft or pay order shall stamp the receipt challan and distribute the copies in following manner:

- (a) the first copy in blue colour shall be given to the payee;
- (b) the second copy in green colour shall be presented to the accounts officer;
- (c) the third copy in yellow colour shall be forwarded to the collecting officer; and
- (d) the fourth copy in white colour shall be retained by the bank.

(3) No additional copies of the receipt challan will be provided but in case the original copy is lost, a letter under the signature of head of finance office, if so requested, may be provided containing particulars of the receipt challan that was issued.

22. Recording of daily receipts by the collecting officer.- (1) The collecting officer shall record the receipts object wise, collected through the bank, in the register of receipts in Form AR-27 and head-wise register of receipts in Form AR-25.

(2) The receipt paid challans received from the bank shall be checked for accuracy of the figures, sorted object wise, summed up and reconciled with the bank scrolls.

(3) On the basis of the entries in the register of receipts, a monthly list of receipts shall be prepared in Form AR-39.

(4) The collecting officer shall reconcile the receipts in Form AR-35 with the accounts officer, on monthly basis.

23. Recording of daily receipts by the head of finance office.- On the basis of Form AR-25, Form AR-35, Form AR-37 and Form AR-39, the head of finance office shall maintain a register of receipts in Form AR-27 and the classified Abstract in Form AR-43.

24. Recording of daily receipts by the accounts officer.- (1) The accounts officer shall maintain head-wise register of receipts in Form AR-25.

(2) The receipt challans along with the bank scroll shall be checked for accuracy of figures, sorted out by receipt heads and summed up; and, the error, if any, shall be communicated for correction to the bank through a bank advice.

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

(3) The daily total for each receipt head from the head-wise sub-registers shall be posted in the general cash book at the end of each day.

25. Fiscal transfer receipts.- The accounts officer and head of finance office shall promptly record the credits of fiscal transfers, local receipts and grants from the Government and other agencies in the respective receipt heads in Form AR-25 and Form AR-27.

26. Reconciliation of receipts with the bank.- (1) The receipts recorded by the accounts officer and the bank shall be reconciled on monthly basis with the receipt and collection recorded by the collecting officer.

(2) In case of the receipts credited in the bank, the head of finance office shall compare such receipts with the entries in the demand and collection register and shall initial it and when such credits are appreciable, he shall obtain from the accounts officer a monthly list of receipts which shall be compared with the posting in the receipts register by tracing the entries in demand and collection register and general cash book.

(3) If any wrong credits are observed, the head of finance office shall at once inform the accounts officer for correction of the accounts.

Note 1: The collecting officer's account shall not be compiled on the basis of the returns prepared by the accounts officer and the collecting officer shall maintain his accounts separately and independently; but, both of them shall compare the accounts of their respective offices and verify the figures in the returns prepared for monthly and annual statement of accounts.

Note 2: The reconciliation of differences shall be carried out as promptly as may be, especially in the case of returns for June to ensure that all the corrections are included in the accounts of the year.

Note 3: To reduce the difference between the figures of the accounts officer and the collecting officer, it shall be ensured that the challans sent to the bank bear full, complete and correct classification.

PART-V Expenditures

27. General.- (1) The drawing and disbursing officer, sanctioning authority, head of finance office and the accounts officer shall ensure the implementation of following requirements in all expenditure transactions:

- (a) sanction of the expenditure accorded by the authority competent to sanction;
- (b) availability of funds under the relevant object code of the charge;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (c) availability of cash balance in the bank account;
 - (d) compliance of the Punjab Procurement Regulatory Authority Rules 2014;
 - (e) claim voucher or invoice from the claimant;
 - (f) preparation of claim voucher or bill for payment;
 - (g) pre-audit of claims and authorization of payment;
 - (h) issuance of cheques for payment;
 - (i) recording expenditure in the accounting records;
 - (j) reconciliation of the daily total as per daily advice note, prepared from the cheque register, with the daily expenditures recorded in the Abstract (progressive total of the expenditure);
 - (k) reconciliation of expenditure as per daily advice note with the bank scroll;
 - (l) reconciliation of expenditure as per daily advice note and the Abstract with the cash book of the drawing and disbursing officer.
- (2) The drawing and disbursing officer shall ensure that:
- (a) no payment is made:
 - (i) for a charge which has not been sanctioned by the authority competent to sanction it;
 - (ii) for a charge which has not been provided in the schedule of authorized expenditure;
 - (iii) directly from the cash received for credit to the Fund;
 - (b) no amount is withdrawn except for immediate disbursement;
 - (c) no withdrawal or disbursement of money is made unless it is pre-audited by the accounts officer; and
 - (d) no payment is made unless the claim has validly accrued.
- (3) In incurring or authorizing expenditure, the principles of financial propriety as prescribed in rule 2.10 of the Punjab Financial Rules shall be observed and the sanctioning authority shall:
- (a) exercise the same vigilance in the expenditure from the local fund as a person of ordinary prudence may exercise in respect of his own money;
 - (b) not sanction any expenditure which is more than the occasion demands;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (c) not approve any expenditure which is directly or indirectly to its own advantage; and
- (d) not incur any expenditure for the benefit of a particular person or persons to the people.

28. Recognition of expenditure.- The expenditure shall be recognized in the following manner:

- (a) where payment is made by cheque, the expenditure will be recognized and recorded in the accounts of the local government on the date the cheque is issued;
- (b) where payments are made through transfer, the expenditure will be recognized on the date the transfer is made by the transferor;
- (c) where direct payments are made in the local government employee's bank account, the expenditure will be recognized on the date the payment advice is issued by the accounts officer to the bank;
- (d) for repayment of loans and other direct payments by the bank, the expenditure will be recognized on the date advice is issued by the bank to the accounts officer;
- (e) where payments are made from the imprest, the expenditure will be recognized when the required claim vouchers are submitted and the imprest account is recouped; and
- (f) the financial year to which any payment is charged is determined by the date on which a cheque or payment advice is issued.

29. Budget availability review.- (1) The budget availability review involves assessing the intended expenditure or commitment entered in the schedule of authorized expenditure or covered by re-appropriation or supplementary grant or both.

(2) The drawing and disbursing officer shall prepare the budget availability review clearance certificate in Form AR-2.

30. Purchase order.- (1) A sequentially numbered purchase order in Form-AR-1 shall be raised for all contingent expenditures, excluding salaries and utilities, by the drawing and disbursing officer.

(2) The budget availability review clearance Form duly certified by the head of finance office, the purchase order where applicable and sanction for the expenditure shall be attached to the voucher for payment.

31. Voucher preparation for claims.- The drawing and disbursing officer shall follow the following process for payments for supplies made, services rendered and works done under a contract or other arrangement:

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (a) a claim voucher form shall be prepared in Form AR-3;
- (b) complete the claim voucher form with:
 - (i) details of the officer making the claim;
 - (ii) name of the supplier or firm with CNIC, national tax number, sales tax registration number, bank account number, full postal address and the registered title;
 - (iii) contract reference, actual date of supply or the period of service or works;
 - (iv) location and nature of supply, service or works in respect of which the expenditure is being incurred;
- (c) nomenclature of the budget head to which payment will be charged by filling the budget control register in Form AR-5;
- (d) for payments in respect of contracts for buildings, works and services, full amount of the contract and the amount of progressive payments shall be supported by certificates of justified and valid payments issued by the drawing and disbursing officer;
- (e) deductions, such as Government levies, recoveries, subscriptions, securities, adjustment of advances, made);
- (f) the officer making the claim shall provide a certificate that the supplies have been received in good order and condition, according to the standard specifications, contract agreement, technical sanction estimate, model, make, country of origin, and have been accordingly entered in the stock register or the services have been satisfactorily carried out according to the standard specification and technical sanction estimate as provided for in the contract or purchase order;

Note-1 This shall not apply in the circumstances when a deposit or payment in advance as a condition of fulfilling a contract, is unavoidable.

Note-2 Prior sanction of the Government for advance payment shall be required and must be accompanied by a certificate that payment in advance is necessary and unavoidable because of the nature or terms and conditions of the contract for supply of the goods or services and in such cases, following additional procedures must be followed:

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (i) claim voucher must be prominently stamped "PAID IN ADVANCE"; and
- (ii) delivery of outstanding goods and services should be followed up at regular intervals by office.
- (g) particulars entered on all claim vouchers shall be typed or written in ink and be free from erasures and the corrections, if any, shall be verified by the officer making claim but, where there are numerous alterations, a fresh claim voucher shall be prepared and the original claim voucher shall be cancelled and filed by the officer; and
- (h) the claim voucher shall then be presented to the authority for sanction.

32. Sanction of expenditure.- (1) The sanctioning authority shall:

- (a) scrutinize the claim voucher to ascertain whether the payment can be made under his financial powers;
- (b) review the claim voucher and all relevant supporting documents, including the authorized purchase order;
- (c) put the official stamp on the claim voucher as token of approval of the claim for payment;
- (d) ensure that the head of account to which the voucher is to be charged is correct and is recorded on the face of the voucher; and
- (e) Subject to the rules, no payment shall be made until the service has been satisfactorily rendered or the supply has been made or works have been executed according to the terms of reference, specifications, drawing and design respectively.

(2) If the sanctioning authority is not satisfied with the claim, it may not approve the expenditure and return the claim voucher and supporting documents, with reasons, to the concerned officer.

(3) The officer, after due rectification, shall resubmit the claim to the sanctioning authority.

(4) If the sanctioning authority is satisfied with the claim, it shall accord sanction and sign the original claim voucher.

33. Pre-audit of expenditure.- (1) The accounts officer, while pre-auditing the payments, shall ensure that:

- (a) the claims submitted for pre-audit are valid claims on the basis of certificates duly recorded by the drawing and disbursing officer in Form AR-3 stating that "the work has been actually executed at site in accordance with the specifications and agreed quantity, the service

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

has been rendered in accordance with the agreement or terms of reference and to the entire satisfaction of the local government and the supply of goods has been made in accordance with the agreed quality and quantity and has been entered in the relevant books and registers of accounts, all formalities and contractual obligations have been fulfilled, the claims have not been paid previously, and there is no reason to believe that the claims should not be paid;

- (b) the claim voucher is complete and is duly sanctioned;
- (c) the claim voucher has been signed with official stamp by the drawing and disbursing officer;
- (d) supporting documents and connected registers and books of accounts, such as measurement book, stock register, logbook, establishment check register, budget control register, have been attached and verified by the drawing and disbursing officer as valid and genuine;
- (e) the authority sanctioning the voucher is the authority empowered to sanction the claims;
- (f) it has been duly certified by the drawing and disbursing officer that the claim has not been previously paid;
- (g) all formalities, required to be done, have been completed;
- (h) the claim indicates the object of expenditure; and
- (i) sufficient funds are available for the purpose.

(2) The pre-audit function includes the detailed scrutiny of the claim voucher to guard against possible fraud and irregularities and to ascertain that the drawing and disbursing officer has diligently applied his mind to detect any fraud or irregularity.

(3) In case the accounts officer observes any omission or irregularity or discrepancy, he shall return the claim to the drawing and disbursing officer with his observations.

(4) The drawing and disbursing officer, after addressing the observations, shall resubmit the claim, but in case of any negligence or fraud, the accounts officer shall immediately inform the officer next above the drawing and disbursing officer.

(5) If the accounts officer is satisfied with the genuineness of the claim, he shall authorize the payment and enter it in the certification and authorization register in Form AR-6.

(6) The pre-audit registers shall be maintained as follows:

- (a) Form AR-21, for current contingent expenditure;
- (b) Form AR-22, for development expenditure; and

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (c) Form AR-23 for pre-audit and pay of the officials.
- (7) The accounts officer shall:
 - (a) enter the budget position in the budget control register in Form AR-24; and
 - (b) maintain the drawing and disbursing officer-wise pre-audit registers within each grant in Form AR-36.
- (8) A cheque shall be prepared and entered in the cheque register in Form AR-7.
- (9) Provincial Director, Local Fund Audit shall cause the accounts officer to prepare and furnish monthly and annual reports of payments and shall transmit the report to the Government, Punjab Local Government Commission and the concerned local government.

34. Delivery of cheque and advice to the bank.- The accounts officer shall:

- (a) prepare the cheque, get it signed by the signatories and deliver it to the drawing and disbursing officer for disbursement or hand it over to the payee for credit at the payee's bank account;
- (b) prepare a daily advice note in Form AR-10 from the cheque register;
- (c) include all cheque payments made on that day in the daily advice note;
- (d) send the daily advice note to the bank under a sealed cover and deliver it through special messenger; and
- (e) send a copy of the daily advice note to the head of finance office or the drawing and disbursing officer.

35. Record of daily expenditure.- (1) The drawing and disbursing officer as well as the head of offices shall maintain a budget control register in Form AR-5 to monitor utilization:

- (a) the allocation or residual funds available under each object code shall be recorded in relation to each expenditure transaction in the budget control register;
- (b) the initials of the head of the respective office or any other authorized officer shall be made against the date of payment of each item;
- (c) the drawing and disbursing officer shall to oversee that the rules regarding the preparation of vouchers are carefully observed and the expenditure does not cause any excess over the amount fixed therefor; and
- (d) whenever a purchase order is issued or procurement contract is signed, the drawing and disbursing officer

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

shall inform the officer concerned for making necessary entry in the appropriation control register in Form AR-4.

(2) The drawing and disbursing officer shall take steps to obtain additional appropriation if the original appropriation is not sufficient.

(3) The payment once made will be entered in the budget control register with date, name of the payee, number of vouchers, the amount and any other explanation essentially required.

(4) The payments made by the offices shall be recorded in the register in Form AR-28 for the current expenditure and in Form AR-29 for the development expenditure.

(5) The following procedure shall be observed for the maintenance of accounts:

- (a) the drawing and disbursing officer shall maintain head-wise daily register of payments in Form AR-26 and the cashbook in Form AR-46 for recording monies received or disbursed on behalf of the local government;
- (b) all withdrawals, disbursements and charges shall be chronologically entered in the cashbook;
- (c) sufficient details shall be given in the column 'particulars' indicating the main points of each transaction;
- (d) the receipt of all monies withdrawn from the local fund bank account shall immediately be entered on the income side of the cashbook as soon as the withdrawal through cheque is received by the drawing and disbursing officer;
- (e) the monies disbursed shall be promptly entered on the expenditure side of the cash book, indicating the number and date of the cheque through which money was received;
- (f) where payment is made by cheque, the expenditure will be recognized and recorded in accounts on the date the cheque is issued;
- (g) for direct payments in an employee's bank account, the expenditure will be recognized on the date the payment advice is issued by the accounts officer to the bank;
- (h) at the end of each day, the total of the monies received and spent during the day shall be worked out and the balance struck;
- (i) the cash book shall be checked and closed regularly and the last entry checked shall be initialed with date by the drawing and disbursing officer;

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (j) entries in the cashbook of the cheques drawn from the local fund shall be compared and checked with the list of the issued cheques by the accounts officer and a certificate to that effect shall be recorded in the cashbook;
 - (k) the counting shall be made on the last working day of each month immediately after closing the cash account of the month, but where that is not possible, the cash in hand may be counted on the first working day of the following month before any disbursement is made on that date;
 - (l) at the end of each month:
 - (i) the drawing and disbursing officer shall personally verify the cash in hand and record below the closing entries in the cash book a certificate to that effect under his signature and date, specifying, both in words and figures, the actual cash in hand other than the imprest money and temporary advances;
 - (ii) the cash in hand shall be struck with reference to each entry in the cash book and the discrepancies, if any, shall be indicated in a certificate to be recorded on the cash book duly signed by the drawing and disbursing officer;
 - (m) the sum up of various columns in the cashbook shall be carried forward to the next month's account; and
 - (n) in case it is necessary to adjust the recovery of an advance payment, overpayment or refund, wrongly paid or received or any other such transaction, the receipt or payment of the amount involved shall be entered in the cashbook in red ink preceded by the word 'deduct'.
- (6) The responsibility for payments shall be as under:
- (a) besides the responsibilities for each office of a local government already determined under Part-III and rule 27 of the rules, it is the duty and responsibility of the drawing and disbursing officer, head of offices and the Chief Officer to ensure, on their own part, that the claims submitted for payment are valid claims for the works actually executed at site in accordance with the agreed specifications, quality and quantity, service actually rendered in accordance with the agreement or terms of reference and to the entire satisfaction of the local government and the supply of goods actually made in accordance with the agreed quality and quantity and duly entered in the relevant books or registers of accounts, all formalities have been completed, the

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

claims have not been paid previously and there is no reason to believe that the claims should not be paid; and

- (b) the certificate to that effect shall be essentially recorded on the claim voucher for payment and pre-audit.

(7) The head of finance office shall maintain a general cashbook of expenditure in Form AR-45 with proper heads and the classified Abstract.

36. Record of daily expenditures. - (1) After a cheque is submitted to the drawing and disbursing officer for payment to the payee, the accounts officer shall record the details of expenditure, as stated on the claim voucher, in the general expenditure register in Form AR-28 for the current expenditure and in Form AR-29 for the development-expenditure.

(2) If necessary, head-wise subsidiary expenditure register and the drawing and disbursing officer-wise register may be maintained.

(3) After the expenditure is recorded, the claim voucher shall be retained by the accounts officer but all supporting documents shall be returned to the drawing and disbursing officer.

(4) On the basis of the general expenditure register, the accounts officer shall record entries on expenditure side of the general cashbook in Form AR-45 in a manner that it gives daily total of the expenditure of the drawing and disbursing officer.

(5) The accounts officer shall consolidate the expenditures for each month on the basis of the entries in the general cashbook for the preparation of the monthly statement of accounts.

(6) The accounts officer shall observe the following procedure for purposes of reconciliation of expenditure with the Bank:

- (a) at the end of each day, the accounts officer shall send daily advice note in Form AR-10 to the bank;
- (b) on receiving the daily bank scroll in Form AR-14 from the bank, the accounts officer shall carry out the following checks:
 - (i) the details of the supporting documents such as paid cheques, receipt vouchers, transfer advice are according to the daily bank scroll; and
 - (ii) the daily bank return entries agree with the daily advice note sent to the Bank;
- (c) the accounts officer shall verify if any item exists in the daily bank return but is not mentioned in daily advice note and *vice versa* and shall take remedial measures;
- (d) the accounts officer shall ensure that the bank returns are received from the banks on daily basis and in case

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

of non-compliance the accounts officer shall advise the bank for appropriate corrective measures;

- (e) the items which are mentioned in the daily advice note but are not indicated in the daily bank return usually represent "un-presented cheques" and form part of monthly bank reconciliation;
- (f) the cheques have to be presented within the period of their validity; otherwise, payments are transferred to the claimed money account with reverse entry in the accounts books;
- (g) the accounts officer shall reconcile the statement of expenditure and receipts with the bank in Form AR-15;
- (h) after reconciliation with the bank returns has been made, the accounts shall also be reconciled with the cheque register and the report shall also reflect the cheques still not cleared by the bank; and
- (i) the accounts officer shall compare the cheque register with the authorization register to verify that the amounts of the cheques issued, correspond with the authorization.

(7) The accounts officer shall prepare a monthly reconciliation statement 'disbursement confirmation statement' in Form AR-15 from the claim register for each drawing and disbursing officer and shall give details of the claims and payments made.

(8) The accounts officer shall, on daily basis, reconcile the abstract's daily total with the total of daily advice note.

(9) Each drawing and disbursing officer shall prepare head-wise daily payments register in Form AR-26 and the drawing and disbursing officer's cashbook in Form AR-46 and reconcile the expenditure with the accounts officer each month on the basis of the cheque register in Form AR-33 for the current expenditure and in Form AR-34 for the development expenditure.

(10) The accounts officer shall prepare a weekly and monthly report of all the claims pending for payment in his office and record reasons of their pendency and the name of the officer responsible therefor for information of the principal accounting officer and shall endorse a copy to the Provincial Director Local Fund Audit.

(11) The accounts officer shall prepare a report of cases in which the funds lapsed or the liability incurred without availability of the funds and the Chief Officer shall fix the responsibility and take necessary action.

PART VI

Procedures for certain payments

37. Pay, allowances and pension.- (1) Except as otherwise authorized by the Government, the salary and pension of the employees

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

of the local government shall not be drawn before the first working day of the next month.

(2) The pay of the establishment shall be drawn in Form AR-19 for the pay of individual officials and in Form AR-20 for the pay of multiple officials.

(3) The drawing and disbursing officer shall maintain the establishment check register in Form AR-12 and reconcile with the similar register maintained by the accounts officer.

(4) At the beginning of each year, the entries in the establishment check register showing sanctioned strength of the establishment and remuneration for each post shall be scrutinized and verified by the drawing and disbursing officer and countersigned by the head of the offices in accordance with the schedule of establishment approved by the competent authority.

(5) Any variation in the schedule of establishment, during the currency of the year, shall essentially require verification by the head of office and head of finance office.

(6) The drawing and disbursing officer and the accounts officer shall personally scrutinize and cross check the establishment bill with the establishment check register and sign order of payment at the foot of the bill in token of the correctness of the bill.

Note 1: Acquaintance roll, where found necessary to be maintained and receipted office copies of the bills are not normally required to be submitted to the accounts officer, but as they are important record, they should be stamped, paid and preserved carefully by the drawing and disbursing officer for purposes of audit.

Note 2: This rule shall also apply to the cash received by a subordinate for payment of pay and allowances.

(7) All the employees of the local government shall be paid by direct credit to the bank accounts through a direct credit advice in Form AR-11 but, in case of exigency, the payment may be made by cheque.

(8) In case of cash payment, the pay of the establishment shall be disbursed in the presence of the drawing and disbursing officer duly authenticated by him and the signature or thumb impression of each recipient along with CNIC number, shall be recorded opposite his name in the column provided for the purpose in the bill.

(9) The pay and allowances can be drawn up to the day an employee dies but the hour of death shall have no relevance.

(10) In case of payment by bill:

(a) the drawing and disbursing officer shall check the pay bills and verify the total amount entered in the bill and initialed by the head of the respective offices but the failure of the respective head of offices to observe

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

precautions in any financial matter shall render him liable for making good any loss; and

- (b) the head of office is personally responsible for every pay drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and obtained receipt, duly stamped where necessary, on the office copy of the pay bill.

(11) In case of payment of salary by cheque:

- (a) it shall be handed over to the employee concerned through the drawing and disbursing officer against proper acknowledgement; and
- (b) the words 'paid by cheque' along with the number and date of the cheque shall be recorded on the bill.

(12) In case payment is made by cash, the bill shall be stamped "Paid in cash".

(13) A pension register shall be maintained in Form AR-13.

(14) The payment of pension shall be made by cheque in the name of the pensioner and shall be crossed and marked 'Not Negotiable'.

38. Fund and other deductions.- (1) The drawing and disbursing officer shall deduct any subscriptions or deductions due from pay bills of a local government employee.

(2) The deductions from pay bills shall be made strictly in accordance with the relevant provisions of rules.

39. Permanent Advance.- (1) A local government may sanction permanent advance or imprest for the offices of the Chief Officer and head of Offices to cover petty expenditure as under:

- (a) Metropolitan Corporation, up to rupees twenty thousand;
- (b) Municipal Corporation and District Council, up to rupees fifteen thousand;
- (c) Municipal Committee, up to rupees ten thousand.

(2) The payment for an amount, not exceeding Rs.1000 may be made out of the permanent advance in any case.

(3) The accounts of the permanent advance shall be separately maintained by the drawing and disbursing officer and head of offices.

(4) All the vouchers relating to the expenditure from the permanent advance shall be assigned serial number and shall be entered in the permanent advance account register.

(5) In case of low balance, the permanent advance may be recouped through a bill.

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

(6) The original vouchers must be produced to support the claim for recoupment in the specified claim Form AR-8 and the imprest accounts register shall be maintained in Form AR-9.

(7) The imprest account shall always be balanced at any point in time and summed up on the basis of all valid petty cash vouchers to ensure that the amount left in the imprest account is equal to the value of the imprest.

(8) In case payments are made from imprest, the expenditure shall be recognized on submission of the claim vouchers and recouping of the imprest account.

40. Payment for works.- (1) No payment for a work shall be made until:

- (a) administrative approval has been obtained from the competent authority in each case;
- (b) technical sanction of the detailed design and estimate has been accorded by the authority empowered to sanction;
- (c) funds to cover the expenditure during the year have been provided in the budget; and
- (d) the drawing and disbursing officer, head of offices and Chief Officer shall ensure that:
 - (i) the claims submitted for payment are valid claims for the works actually executed at site in accordance with the specifications and agreed quantity, or the service actually rendered to the entire satisfaction of the drawing and disbursing officer or the supply of goods actually made in accordance with the agreed quality and quantity and entered in the relevant books or register of accounts and there is no reason to stop the payment; and
 - (ii) the certificate to that effect shall be recorded on the claim voucher for payment as evidence for pre-audit purpose.

(2) The following key internal controls shall be observed in processing of works:

- (a) all bills shall be signed by the contractor and verified by the engineer-in-charge and the sanctioning authority.
- (b) the engineer shall ensure that:
 - (i) the claims submitted for payment are valid for the works actually executed at site in accordance with the specifications and agreed quantity, or the service actually rendered to the entire satisfaction

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

of the District Authority or the supply of goods actually made in accordance with the agreed quality and quantity and entered in the relevant books or register of accounts and there is no reason to stop the payment; and

- (ii) the certificate to that effect shall be recorded on the claim voucher for payment as evidence for pre-audit purpose;
- (c) supporting documents accompanying the bill are valid, duly authenticated and signed by the relevant officer;
- (d) the claim has not been previously paid;
- (e) identify the head of expenditure to which the amount is chargeable; and
- (f) the funds are available to pay the bill.

41. Refunds.- (1) The revenue paid and credited to the local fund or public account shall be refunded under the sanction of the authority competent to refund.

(2) The sanction may be accorded either on the voucher itself or issuing a separate sanction order.

(3) The refund shall be made against the original credit in the departmental record.

(4) The refund shall be treated either as expenditure and shall be paid against approved budget head or adjusted against the income of the relevant head.

Explanation.-

- (i) if a refund against local fund relates to a previous financial year, it shall be recognized as an expense in the current financial year;
- (ii) where a refund against local fund is paid in the same financial year, it will be recorded as the reduction to the relevant receipt head;
- (iii) the refund against public account shall be adjusted against its corresponding receipts; and
- (iv) where the securities or such other instruments in the public account are forfeited under the provisions of some contract, the forfeited amount shall form part of the local fund.

PART-VII

Monthly and Annual Accounts

42. Monthly closing of accounts.- (1) At the end of each month, the accounts officer shall compile:

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

- (a) the payments by detailed object for each function within a grant in Form AR-30 for the current expenditure and in Form AR-31 for the development expenditure; and
- (b) the receipts by detailed object for each head of income in Form AR-32.

(2) The accounts officer shall prepare the monthly accounts in Form AR-38 to Form AR-42 on the basis of the compiled accounts.

(3) The closing date of the accounts for the month shall be the last date of the month.

(4) The balance of general cash book shall be reconciled with the balance at the bank by the end of each month in Form AR-16.

(5) The monthly accounts shall be prepared, reconciled and transmitted to the concerned local government and the Provincial Director Local Fund Audit maximum by 10th day of the following month.

43. Compilation of annual accounts.- (1) At the end of each year, the accounts of the local government shall be compiled by the head of finance office in Form AR-38 to Form AR-42 and reconciled with the accounts on similar forms separately compiled by the accounts officer.

(2) The accounts of each year shall be closed on 30th June and no adjustment for the outgoing financial year shall be permitted.

(3) At the close of the financial year, the balances contained in the accounts for expenditures and receipts shall stand closed.

(4) The statement of annual accounts shall be supported by a certificate signed by the principal accounting officer and the accounts officer on the basis of the bank statement showing the amount at the credit of the local government in the bank.

(5) The annual statement of accounts of the local government for the preceding financial year shall be submitted by the accounts officer to the local government and Provincial Director, Local Fund Audit by 10th July each year.

(6) Provincial Director, Local Fund Audit shall transmit the annual statement of accounts to the Government, Punjab Local Government Commission and the concerned local government by 15th July each year.

PART-VIII

Overseeing Accounts and Audit

44. Display of annual accounts.- (1) The annual statement of accounts of the local government shall be displayed at a conspicuous place for public inspection, together with a public notice for inviting objections and suggestions and containing specific date and time for hearing of objections.

(2) The House shall examine the annual accounts of the local government, consider public objections and suggestions on the annual statement of accounts and take appropriate action.

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

(3) The reconciled statement of annual accounts shall be submitted by the accounts officer to the local government and the Provincial Director, Local Fund Audit by 10th July each year.

(4) Provincial Director, Local Fund Audit shall transmit the annual statement of accounts to the Government, Punjab Local Government Commission and the concerned local government by 15th July each year.

45. Consolidation of accounts of the local Governments at the provincial level.- As soon as the Information Technology based capacity is developed by the Government, Provincial Director, Local Fund Audit shall cause to compile the accounts of each local government on the system, generate a consolidated statement of accounts of all the local governments and send a copy thereof to the local governments and the Government.

46. Annual audit of accounts.- (1) Auditor General of Pakistan shall:

- (a) certify the accounts of the local government for each financial year; and
- (b) conduct audit of the accounts of a local government in such form and manner he may deem appropriate.

(2) **Special audit of accounts.-** Provincial Director, Local Fund Audit or any other Audit Agency may, on the direction of the Government, conduct special audit of the accounts of the local government.

47. Annual and special inspection of accounts.- Punjab Local Government Commission shall conduct:

- (a) annual and special inspections of the local governments;
- (b) special audit of the accounts of the local governments on the direction of the Government; and
- (c) social and performance audit of the local governments.

48. Audit objections.- (1) The audit paras contained in the Auditor General's audit report shall be considered by Public Accounts Committee.

(2) The Advance paras or the paras proposed for conversion into draft audit paras and ordinary audit observations contained in the audit and inspection report shall be discussed in the Departmental Accounts Committee and Special Departmental Accounts Committee of the local government.

(3) The procedural irregularities contained in the audit reports may be regularized by the Government at the instance of the accounts committee, after necessary inquiry that no financial loss is involved in the para and Public Accounts Committee or the Special Departmental Accounts Committee or the Departmental Accounts Committee has recommended regularization.

(4) Any loss to public exchequer shall be recovered from the person responsible or be written-off or waived in accordance with law.

Finally vetted draft PLG (Accounts) Rules 2017: 27.01.2017

PART - IX
Miscellaneous

49. Interpretation of the rules.- In case of any ambiguity or inconsistency arising in the interpretation of provisions of the rules, the decision of the Government shall be final.

50. Repeal.- The Punjab Local Government (Accounts) Rules, 2008 are hereby repealed.

SECRETARY
GOVERNMENT OF THE PUNJAB
LG & CD DEPARTMENT

Form AR-1
Rule 30 (1)
Purchase Order Form
 [On Local Government Letter Head]

To:

DDO Name:

Purchase Order No:

Pre-Printed
Serial Number

DDO Reference No:

Date:

Local Government:

Serial Number	Description	Quantity	Price Per Unit	Amount Rs.
Total				

Special Condition:

Prepared by: _____

Signature: _____

Date: _____

Approved by: _____

Signature: _____

Date: _____

Office Use Only

Form AR-2
Rule 29 (2)

Budget Availability Review Clearance Form

Budget Head:

Budget Head Description

Annual Budget Amount

Revised Budget Amount

Rs

Budget balance before this claim

Total amount of this claim

Budget balance after this claim

Prepared by: _____

Signature: _____

Date: _____

Approved by: _____

Signature: _____

Date: _____

Date:

Form AR-4
Rule 35(1)(d)
Commitment Advice Form

DDO: Date:
 DDO Reference No:
 Local Government

Purchase Order/
 Contract Number Date of Purchase
 Order:
 Committed Amount R s.

Rupees (in words):

Account Code:

Entity
Object
Fund
Function
Project

Supplier/Contractor Details:
 (Name & Address)

**Detail of Goods/
 Service under Commitment:**

Schedule of Payment:

Prepared by: _____ Signature: _____ Date: _____
 Approved by: _____ Signature: _____ Date: _____

Embossing
 Seal:



Accounts Officer Use Only

Certified by: _____ Signature: _____ Date: _____
 Authorized by: _____ Signature: _____ Date: _____

Date:

Form AR-8
Rule 39 (6)

Imprest Accounts Claim

The claim Voucher Form (AR-3) shall be used for claimed amount in relation to a particular imprest account.

Each category/ type of petty cash expenditure shall be shown separately on Form (AR-3).

Form AR-9
Rule 39 (6)

Imprest Accounts Register

Sanctioned Imprest/ Receipt Rs.	Date	Particulars Of Expense	Voucher No.	Amount of Claim Rs.	(Object code.....) Stationery Rs.	(Object code.....) Electricity Charge Rs.	(Object code.....) Postage Rs.	(Object code.....) Others Rs.	(Object code.....)

(Illustration)

Sanctioned Imprest/ Receipt Rs.	Date	Particulars Of Expense	Voucher No.	Amount of Claim Rs.	(Object code.....) Stationery Rs.	(Object code.....) Electricity Charge Rs.	(Object code.....) Postage Rs.	(Object code.....) Others Rs.	(Object code.....)
40000	01-03-16	By Bank	1	-	-	-	-	-	
-	03-03-16	Stationery	2	5000	5000	-	-	-	
-	07-03-16	Elect. Bill	3	20000	-	20000	-	-	
-	10-03-16	Couriers	4	5000	-	-	5000	-	
-	30-03-16	Elect. Heater	5	7000	-	-	-	7000	

Date:

Form AR-12
Rule 37 (3)

Establishment Check Register

Accounts
Officer/DDO

Posts	Sanctioned strength	Posted Strength	Permanent	Contract	Shortage		Post Vacant	Post
					Permanent	Contract		
BS 22								
BS 21								
BS 20								
BS 19								
BS 18								
BS 17								
BS 16								
BS 15								
BS 14								
BS 13								
BS 12								
BS 11								
BS 10								
BS 9								
BS 8								
BS 7								
BS 6								
BS 5								
BS 4								
BS 3								
BS 2								
BS 1								

Prepared by: _____

Signature: _____

Date: _____

Verified by: _____

Signature: _____

Date: _____

Form AR-13
Rule 37 (13)

Pension Register

Accounts
Officer/DDO

Pension Payment Order (PPO)#	Detail of Orders with No. and date	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
Name:													
Date of Birth: D..... M..... Y.....													
Permanent Address:													
Temporary Address:													
Date of Retirement:													
Length of Qualifying Service													
Monthly Average Emoluments Rs.													
1/4 th Surrendered Portion Rs.													
Commuted Portion Rs.													
Any Other Increase													
National Identity Card#													
Father's/Husband Name:													
Marital Status: (S/M/D/W)													
Phone #:													
Designation & BS on Retirement													
Class of Pension													
Gross Pension Rs.													
Gratuity /Commutation of Rs.													
Amount of Net Pension Payable:													
Name of Bank:													
Account No:													
Branch & Branch Code:													

File No. & Date of Sanction of Pension, Gratuity & Commutation :

Form AR-14
Rule 36 (6) (b)

Daily Bank Scroll

The Bank shall submit a daily bank scroll for each local government bank account and for each of the following:

1. Expenditure - Local Government
2. Receipts - Local Government
3. Adjustments - Local Government

The following information (where applicable) shall be provided on the daily bank scroll:

1. Serial number
2. Date of payment/ receipt
3. Cheque number / payment advice reference
4. Receipt number
5. Amount
6. Description
7. Payer name / Payee name

Form AR-15
Rule 36 (6) (g), Rule 36(7)

Accounts Officer Monthly Reconciliation Statement

Accounts Officer:

Month:

Expenditure

Total Expenditure as per Accounts Officer General Ledger

Less Un-presented cheques/payments

Item 1

Item 2

Rs. Rs.

X

X

X

X

(X)

X

Add Payments or transfers in bank statement/schedule but not in Accounts Officer General Ledger

Item 1

Item 2

X

X

X

X

Adjusted total expenditure as per Accounts Officer General Ledger

X

Total Expenditure as per bank statement/schedule

X

Receipt

Total Receipt as per Accounts Officer General Ledger

Add Receipts or transfers in bank statement/schedule but not in Accounts Officer General Ledger

Item 1

Item 2

Rs.

Rs.

Y

Y

Y

Y

Y

Adjusted total expenditure as per Account Officer General Ledger

Y

Total Expenditure as per bank statement/schedule

Y

Prepared by: _____

Signature: _____

Date: _____

Verified by: _____

Signature: _____

Date: _____

Form AR-16
Rule 42 (4)**Monthly Bank Reconciliation Statement**
For the month ending on _____

Rs.

Balance as per General Cash Book ... (Dr)	10,00,000
Less Un-collected Cheques	1,00,000
Deduction of Service Charges	2,000
Total	1,02,000
Balance	8,98,000
Add Un presented Cheques	1,50,000
Bank Interest	5,000
Deposit by client	50,000
Cheque Dishonored by Bank	60,000
Total	2,65,000
Balance as per Bank Statement (Cr)	11,63,000

Prepared by: _____

Signature: _____

Date: _____

Verified by: _____

Signature: _____

Date: _____

Form AR-17

Rule 18 (2) (f) and 21 (1)

CHALLAN OF CASH PAID INTO BANK/TREASURY

(To be used only in case of remittances to the Bank through an office of a Local Government)

Local Government Name _____ Challan No. _____

Name of Bank _____

To be filled by the Remitter By whom tendered

Name _____ Signature _____

Name (or designation) and address of the person on whose behalf money is paid

Amount in Rs. _____ (In word) Rupees _____

To be filled by the Local Government Officer or the bank
Detailed Receipt

Head of Account _____ (Note 1) Date _____

Signature and full designation of the officer ordering the money to be paid in

Received payment (in word) Rupees _____	Stamp of Bank
Date _____	Signature of Bank Officials

Note: Head of Account shall be filled by the collecting officer. In case where direct credits at the Bank are permissible, the column "Head of Account" shall be filled in by Bank or the Local Government Account Officer on receipt of the Challan with the scroll.

Form AR-18
Rule 18 (2) (b)

RECEIPT FORM

Receipt No. _____

Received From _____ dated _____

Amount in Rs. _____ In Words Rupees _____

On account of _____

(Office Stamp Showing Name and Designation)

Note: The original will be given to the payer and the duplicate shall be retained for checking by the audit.

Form AR-19
Rule 37 (2)

PAY BILL OF LOCAL GOVERNMENT SERVANT (INDIVIDUAL)

Name of Local Government Servant _____ Designation _____

BPS _____ Voucher# _____ Major function _____ Minor

Function _____ Detailed Function _____ Token Number _____

Audit Number _____ Month of _____ Grant # _____

DDO Name _____

Detailed object classification	Object code	Monthly rate	Amount	Total appropriation	Total including this bill	Balance
Basic Salary						
Regular Allowances						
Other Allowances						
(Excluding T.A.) Gross Claim-Establishment charges						
Less Fund Deductions						
Net Claim						
Deduction Income Tax						
Trade Tax						
Deduction Advances & Recoveries						
Net Amount Payable Rs.						
Net amount payable in (words) Rupees						

NOT PAYABLE BEFORE/AFTER

Pay Rs. _____ (Rupees _____)

Drawing & Disbursing Officer

Certified that all emoluments included in this bill are correct and according to Rules and Regulations of the Government and local government

Signature _____

Name & Designation of DDO _____

For use in Accounts Office

Admitted Rs. _____

Objected Rs. _____

Accounts Officer

Form AR-23
Rule 33 (6) (c)
PRE AUDIT REGISTER FOR PAY OF OFFICIALS

Name

Order of Government Regarding Emoluments				
Order		Non/Gazetted	Reference to pay column	Substance
#	Date			

CONTD.....

Form AR-23
Rule 33 (6)(C)
PRE AUDIT REGISTER FOR PAY OF OFFICIALS

Monthly Emoluments and deductions	DATE FROM WHICH DUE									
	1	2	3	4	5	6	7	8	9	10
	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
Substantive Pay										
Officiating Pay										
Overseas Pay										
Special Pay										
Cost of Living Allowance										
Total Charge										
Deductions-Income Tax										
Total Deduction										
Net Payable										
Advice #										
Substantive Pay	8	7	8	9	10					
Officiating Pay										
Overseas Pay										
Special Pay										
Cost of Living Allowance										
Total Charge										
Deductions-Income Tax										
Total Deduction										
Net Payable										
Advice #										
Substantive Pay	11	12	13	14	15					
Officiating Pay										
Overseas Pay										
Special Pay										
Cost of Living Allowance										
Total Charge										
Deductions-Income Tax										
Total Deduction										
Net Payable										
Advice #										

CONTD.....

Form AR-23
Rule 33 (6) (c)
PRE AUDIT REGISTER FOR PAY OF OFFICIALS

Orders		Leave						Post	Joining Time			Initial of official				Date from# which				Initial of official		# and Date of reference	Remarks
Date of order	Gazette page	Rules under which leave is granted and kind of leave	Period granted			Initial of official	Period of absence			Post and station	Admissible	Taken		Date	AM or PM	Date	AM or PM	Date	AM or PM				
			Y	M	D		Y	M	D														

Notes explanatory peculiar payments and of broken periods at different rates	

Form AR-24
Rule 33 (7)(a)

Form AR-25
Rule 22 (1), 23, 24 (1), 25

HEAD-WISE REGISTER OF RECEIPTS OF THE COLLECTING OFFICER

FOR THE MONTH OF _____

[illegible]

Form AR-26
Rule 35(5)(a)

HEAD-WISE REGISTER OF DAILY PAYMENTS OF THE DDO / HEAD OF OFFICES/ HEAD OF FINANCE OFFICE /ACCOUNTS OFFICE FOR THE MONTH OF _____

Register No.	Detailed functions/ Public Accounts/ Detailed Object	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	13 th	14 th	15 th

Register No.	Detailed functions/ Public Accounts/ Detailed Object	16 th	17 th	18 th	19 th	20 th	21 st	22 nd	23 rd	24 th	25 th	26 th	27 th	28 th	29 th	30 th	31 st	Total

Drawing & Disbursing Officer HEAD OF OFFICES HEAD OF FINANCE OFFICE ACCOUNTS OFFICER

Form AR-31

Rule 42 (1) (a)

MONTHLY COMPILATION SHEET OF PAYMENTS (DEVELOPMENT BUDGET)

Month _____ Grant No. _____

Major Function	Minor Function	Detailed Function	Name of Scheme	Amount
Total				

Form AR-33

Rule 36(9)

MONTHLY RECONCILIATION OF CURRENT EXPENDITURE

Name of Local Government _____ Month _____ Grant # _____

Major Function _____ Minor Function AO 1101-AO1205-AO1299 Detailed Function _____

Minor/Major Detailed Object	Name of Office	DDO Name & Code	Expenditure		
			Recorded by DDO	Recorded By Account Office	Different Amount Action Taken
TOTAL PAY (+)					
ALLOWANCES					
A03201 Postage & Telephone					
A03202 Telephone Trunk Call					
A03907 PPRA Advertisement					
A03303 Electricity					
A03601 Fuel POL Charges					
A03901 Stationery					
A03805 TA/DA					
A039070 Others					
A09201 Hardware					
A13001 Repair of Transport					
TOTAL					

Form AR-35
Rule 22 (4) and 23

MONTHLY RECONCILIATION OF RECEIPTS (FY _____)

LOCAL Government _____ Month _____ Name of collection officer _____

Detailed Receipt Head	Receipts			Difference
	Recorded by Collecting Officer	Recorded By Accounts Office	Amount	
Rent of Shops				
General Bus Stand				
Water Rate				
Building				
T.T.I.P				
Total				
Rent of Shops				
General Bus Stand				
Water Rate				
T.T.I.P				
Total				
Rent of Shops				
General Bus Stand				
Water Rate				
Building				
T.T.I.P				
Conversion Fee				
Total				
Rent of Shops				
General Bus Stand				
Water Rate				
Building				
T.T.I.P				
T.T.I.P Arrear				

Contd.....

	T.T.I.P						
	Total						
	Rent of Shops						
	General Bus Stand						
	Water Rate						
	T.T.I.P						
	Total						
	Rent of Shops						
	General Bus Stand						
	Water Rate						
	T.T.I.P						
	Total						
	Rent of Shops						
	General Bus Stand						
	Water Rate						
	Building						
	T.T.I.P						
	Total						
	Rent of Shops						
	General Bus Stand						
	Water Rate						
	Building						
	T.T.I.P Arrear						
	T.T.I.P						
	Total						
	Rent of Shops						
	General Bus Stand						
	Water Rate						
	T.T.I.P Arrear						
	T.T.I.P						
	Total						
	Rent of Shops						
	General Bus Stand						

Contd..

	Building				
	Water Rate				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	Conversion Fee				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	Conversion Fee				
	Building				
	T.T.I.P				
	Total				
	General Bus Stand				
	Water Rate				
	T.T.I.P Arrear				
	T.T.I.P				
	Total				
	Rent of Shops				

Contd.....

	General Bus Stand				
	Water Rate				
	Purchase of Excavator Machine (Sanitation)				
	T.T.I.P Arrear				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	T.T.I.P Arrear				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	Conversion Fee				
	Building				
	T.T.I.P Arrear				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	Building				
	Cattle Market				
	Cattle Market				
	Advertisement Fee				

Contd.....

	Park				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	Building				
	T.T.I.P Arrear				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	Conversion Fee				
	Building				
	T.T.I.P Arrear				
	T.T.I.P				
	Total				
	General Bus Stand				
	Building				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	T.T.I.P Arrear				
	T.T.I.P				
	Total				
	Rent of Shops				
	General Bus Stand				
	Water Rate				
	Building				
	T.T.I.P				

Contd.....

Form AR-35

Rule 22 (4) and 23

MONTHLY RECONCILIATION OF RECEIPTS (FY 20__)

Name of Local Government: _____ Month: _____ Name of Collection Officer: _____

Rupees

Detailed Receipt Head	Receipts		
	Recorded by Collecting Officer	Recorded by Accounts Office	Difference
		Amount	Action taken

Drawing & Disbursing Officer

HEAD OF OFFICES

HEAD OF FINANCE OFFICE

ACCOUNTS OFFICER

Form AR-36
Rule 33 (7) (b)

LIST OF PAYMENT TO DDO

Name of DDO: _____
Month: _____

Sr. No.	Token #	Dated Paid by Bank	Bank Ref#	Amount
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
Total				

ACCOUNTS OFFICER

Form AR-37

Rule 23

LIST OF RECEIPTS TO COLLECTING OFFICERS

Name of CO: _____

Local Government _____

Month _____

Sr. No.	Challan No./Ref No.	Date Received by Bank	Bank Ref No.	Amount
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
Total				

Accounts Officer

Form AR-38
Rule 42 (2) and 43 (1)

Local Government

OVER ALL ABSTRACT OF ACCOUNTS FOR THE MONTH / YEAR

Opening Balance

(A)	Opening Balance	Receipts
	Receipts Local Govt. Fund	
(B)	Any other source of deposit	
	Total (B)	
(C)	Receipts Public Account	
	(1) Total Receipts (A+B+C)	
	Expenditure	
(A) Current		
	Local Govt. Fund	
	Any other Head	
	Total (A)	
(B) Development		
	Local Govt. Fund	
	Special Grants	
	Total (B)	
(C) Public Account		
	(2) Total Expenditure (A + B + C)	
	Closing Balance (1)-(2)	
	Bank Position	
	Bank Of Punjab	
	National Bank	
	Any other source of deposit	
	Total	
	Variation, if any	
	(Bank Position - Closing Balance)	

ACCOUNTS OFFICER

Form AR-39

Rule 22 (3), 23, 42 (2), 43(1)

MONTHLY ACCOUNT-RECEIPT FOR THE MONTH / YEAR

Local Government

Code No.	Detail Receipt Head	Budget Estimate for Year	Previous Months	Actual for Month	Progressive

ACCOUNTS OFFICER

Form AR-41
Rule 42 (2), 43 (1)
MONTHLY / ANNUAL APPROPRIATION ACCOUNT OF EXPENDITURE

Name of Local Government _____			Detailed Function Code _____			Month _____		Grant# _____
Rupees								
Detailed Object Code	Description of Detailed Head	Budget Grant Previous Months	Addition/Reduction during the Month	Budget Grant at and of month Progressive	Total Expenditure Previous Months	Expenditure during the Month	Progressive	Balance remaining (col. (5)-(8))
1	2	3	4	5	6	7	8	9
			(+)					
			4.1					
			(--)					

State: Chaired Voted to be shown separately.

Note: Charged Voted to be shown separately.

DEMAND AND COLLECTION REGISTER FOR MISCELLANEOUS ITEMS
DEMAND
Part-I

Serial No	Name and particulars of persons against whom demand is raised	Nature and particulars of the demand	Amount of demand	Recoveries and Adjustments		Amount	Remission		Total Column Nos.7 and 8		Balance	Remarks
				Date and month	Receipt No. of Voucher		Rs.	Ps.	Rs.	Ps.		
1	2	3	4	5	6	7	8	9	10	11		
			Rs. Ps.			Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.			

Contd.....

Form AR-46
Rules 35(5)(a), 36(9)

DRAWING AND DISBURSING OFFICER'S CASH BOOK

INCOME							Remitting Bank
Date	No. of receipt or Challan	Name of payee	Particulars of receipts	Amount	Daily Total	No. and date of challan	
1	2	3	4	5	6	7	

EXPENDITURE								
Date	Name of payee	No. of Voucher	No. of Cheques	Particulars of payments	Amount	Daily Total	Closing Balance	Initials of the Head of Offices/DDOs
1	2	3	4	5	6	7	8	9