

# KHAWAJA MUHAMMAD SAFDAR MEDICAL COLLEGE, AND ALLIED HOSPITALS, SIALKOT

Dated 15 December 2021

## NOTIFICATION

1. In exercise of the powers conferred under Section 31 of the Punjab Medical Teaching Institutions (Reforms) Act 2020, the Board of Governors of the Khawaja Muhammad Safdar Medical College and Allied Hospitals, Sialkot has been pleased to make the following Regulations.

**Short title, commencement and application.** - (i) These regulations may be called the Punjab Medical Teaching Institutions Budget Regulations, 2021.

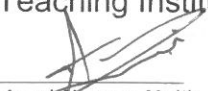
(ii). They shall come into force at once.

(iii). They shall apply to the Khawaja Muhammad Safdar Medical College and Allied Hospitals, Sialkot, unless adopted by any other such Medical Teaching Institution, established by the Government in terms of section 3 of the Act.


2. **Definition.** - (1) In these regulations, unless there is anything repugnant in the subject or context:

- a) **"Act"** means the Punjab Medical Teaching (Reforms) Act, 2020.
- b) **"Accounts Office"** means the Accounts Office of the Punjab Medical Teaching Institutions, headed by an Accounts Officer, under the administrative control of the Director Finance of the Medical Teaching Institution.
- c) **"Actuals"** means the actual figures of receipts or expenditure of an Institution, compiled by the Accounts Officer, relating to a financial year.
- d) **"Annual Budget Statement"** means the statement of estimated receipts in the Fund, Public Account and estimated expenditure therefrom, for a financial year, in terms of the provisions of Sub-section (1) (h) of Section 11 of the Act, required to be laid before the Board of Governors for approval.
- e) **"Annual development programme"** means a document submitted along with the annual budget statement indicating details of various development projects and schemes, its estimated cost and allocation for each scheme during next financial year.
- f) **"Appropriation"** means the allocation to meet specified expenditure against funds allocated in the budget estimates and placed at the disposal of the Drawing & Disbursing Officer.
- g) **"Board"** means the Policy Board, or the Board of Governors constituted under section 7 of the Punjab Medical Institution Act, 2020.
- h) **"Budget"** means a statement of estimated receipts and expenditure of the Punjab Medical Teaching Institution and Allied Hospitals for a financial year and approved by the Board of Governors of the Punjab Medical Teaching Institution.

  
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- i) **"Budget calendar"** means the timeline of each activity in relation to the preparation of budget for a financial year.
- j) **"Chairperson"** means the chairperson of the Policy Board, or the Board of Governors of the Punjab Medical Teaching Institution.
- k) **"Capital expenditure"** means the expenditure for:
  - i) acquisition of capital assets.
  - ii) expenditure on constructions of buildings; and
  - iii) investments and advances.
- l) **"Capital receipts"** means the receipts from sources other than revenue and include:
  - i) proceeds from disposal of capital assets.
  - ii) dis-investment of investments; and
  - iii) repayment of loans and advances.
- m) **"Computerized financial management system"** (CFMS) means an accounting software developed by the Institution for digitizing the budget, financial and accounting transactions of the Institution.
- n) **"Current budget"** means the sum of approved estimates of expenditure on Salary, Pension, Operating expenses, Repairs & maintenance etc., of the Punjab Medical Teaching Institution and Allied Hospitals, other than development expenditure for a financial year.
- o) **"Current expenditure"** means the expenditure allocated for salary, pension, operating expenses and repairs and maintenance of machinery, equipment & buildings, other than the development expenditure.
- p) **"Department"** means the Specialized Healthcare and Medical Education Department, Government of the Punjab
- q) **"Development expenditure"** means expenditure incurred on acquiring of buildings or construction of new building/road, addition & alteration of an existing building or expenditure on repairs of the newly purchased or previously abandoned buildings and includes expenditure on human resource development.
- r). **"Development budget"** means the sum of approved estimates of ADP schemes / development expenditure for a financial year.
- s). **"Drawing and Disbursing Officer (DDO)"** means the Dean and a Director Finance, jointly operating the Assan Assignment Accounts (Local Currency) to receive the single line grant-in-aid from the government of the Punjab, or to submit jointly sign the bills for withdrawal of single line grant-in-aid or additional grant by the government. or on the recommendations of the Chief Executive Officer, any other such officers appointed by the Board of Governors as Co-signatory DDO responsible to consolidate the budget estimates of expenditure / receipts for the next year, to make disbursement of the amount so withdrawn from the Fund or the Public Account, and act as collecting officer for the Punjab Medical Teaching Institution.
- t) **"Forms"** means the Forms annexed to these regulations.

  
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- u) **"Financial Year"** mean the year starting from 1<sup>st</sup> July each year.
- v) **"Function"** means one of the elements of the Chart of Accounts fixed to classify the nature of economic activity with reference to the functions of the Punjab Medical Teaching Institution.
- x) **"Government"** means the Government of the Punjab.
- y) **"Health Department"** means the Specialized Healthcare and Medical Education Department
- w) **"Medical Director"** means the Medical Director as defined in MTI Act annexed to the Punjab Medical Teaching Institution.
- z) **"Object"** means one of the elements of Chart of Accounts used to classify the nature of expenditure or receipt in the budget estimates of the Punjab Medical Teaching Institution.
- aa) **"Principal Accounting Officer"** means the Dean of the Punjab Medical Teaching Institution and shall be responsible for the functions as enumerated in section 15 of the Act.
- bb) **"Re-appropriation"** means transfer of savings of one or more units of appropriation to meet anticipated excess expenditure under another unit provided the receiving object is funded in the budget estimates.
- cc) **"Receipts"** means the grant-in-aid by the Government and other revenues collected by the Punjab Medical Teaching Institution and Allied Hospitals.
- dd) **"Revised estimates"** means the estimates of probable receipts or expenditure, for a financial year, framed on the basis of transactions already recorded during the course of that financial year, reported through the Statement of Excess and Surrenders, with reference to the original budget estimates.
- ee) **"Schedule of authorized expenditure"** means the schedule prepared, after approval of the Annual Budget Statement by the Board of Governors in respect of a financial year and authenticated by the Chairperson of the Board of Governors.
- ff) **"Schedule of new expenditure"** means the expenditure on new activity or service pertaining to development and current budget estimates; and
- gg). **"Statement of Excess and Surrenders"** means a statement for demand of additional allocation to meet the anticipated additional expenditure or to surrender the amount which is not likely to be spent in the financial year.

(2) Terms and expressions used but not defined in these regulations shall have the same meaning as defined in the Act or any other rules framed under the Act.

### Constituent Units of Khawaja Muhammad Safdar Medical Teaching Institute

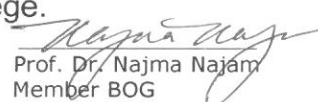
3. Under the Punjab Medical Teaching (Reforms) Act, 2020, following units will be constituent units of Khawaja Muhammad Safdar Medical Institution,

i) Khawaja Mohammad Safdar Medical College.

  
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- ii) Allama Iqbal Memorial Teaching Hospital.
- iii) Government Sardar Begum Teaching Hospital,
- iv) College of Nursing

### **Fund of the Medical Teaching Institution**

4. (1). In terms of section 26 of the Act, there shall be a Fund to be known by the name of each Punjab Medical Teaching Institution and shall vest in the Punjab Medical Teaching Institution concerned. However, the Fund established under section 14 of the Punjab Medical and Health Institutions Act, 2003 (IX of 2003) shall be deemed to have been established under the Act and cash available in the Fund, if any, shall make part of the Fund established under section 26 of the Act. The size of the grant-in-aid for the Punjab Medical Institution will be proposed by the Institution to the Department. The Department will recommend the size of the grant-in-aid and accordingly the Finance Department will allocate grant-in-aid in the Budget Estimates.

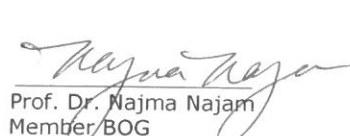
(2) The Fund shall inter alia consist of:

- a) **Revenue receipts** – Grant-in-aid from the Government will be allocated in the Budget Estimates by the Finance Department with prior consultations with the Department and Punjab Medical Institution. After approval by the Assembly, the grant-in-aid will be released as single-line mode by the Finance Department as per policy.
- b) **Capital receipts** – Any loan incurred or discharged by the Institution.
- c) **Public Account Receipts** – Securities etc., tendered by the manufacturers / contractors / suppliers in cash or any acceptable banking instrument.
- d) The Institution shall not charge any fee for medical checkup / medical advice and medicine, issued from the store of the hospital from such persons who are Government servants and other wise entitled for free medical treatment in a government hospital.
- e) The Institution shall continue to charge registration fee, cost of X-ray films, Lab Test Fee, Operation Fee, charges of Private Rooms. The rates thereof may be enhanced / reduced from time to time, provided new fee and user charges are determined, or existing charges are enhanced, reduced or waived off by the Board of Governors.
- f) The voluntary contributions or donations received from time to time from the private persons or associations shall also be make part of the Fund.
- g) The grants from any other sources, when received, shall also be make part of the Fund.

  
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(3) **Bank Account.** The Fund will be maintained as under;

- a) With prior approval of Finance Department, the Fund shall be kept in a jointly operated Bank Account, opened with any branch of the Bank of Punjab or the National Bank of Pakistan or any other "A" rated scheduled bank
- b) The single line grant-in-aid allocated in Provincial Budget estimates, released by Finance Department through any of the following two modes as agreed between Finance Department and the Specialized Healthcare and Medical Education Department,
  - i) Through normal mode, in such case the Funds will be released and placed at the disposal of the Secretary Specialized Health and Medical Education Department on a quarterly basis by Finance Department, with a copy to District Accounts Officer Sialkot. The Department of Specialized Healthcare and Medical Education shall further place the funds at the disposal of Chief Executive Officer of the Punjab Medical teaching Institution, with a copy to District Accounts Officer, Sialkot.
  - ii) The Dean and Director Finance (jointly exercising the DDO powers) will submit a bill to the District Accounts Officer Sialkot, duly supported by the release orders of funds, for issuing a cheque in favour of the Chief Executive Officer for placing in the fund in the bank account of the Institution and subsequently incurring expenditure as per approved budget estimates of the Institution. OR
  - li) As per the Policy issued by the Finance Department for operation of Assan Assignment Accounts (Local Currency), such account, to be jointly operated by the Dean and Director Finance, will be sanctioned by the Secretary Specialized Health & Medical Education Department. The Assan Assignment Account will be maintained by National Bank of Pakistan, main branch, Sialkot. On requisition by the Dean, cheque book for this account will be supplied by the District Accounts Officer Sialkot. Finance Department will release grant-in-aid through release order as well as by posting funds online in SAP/R-3 system. On the request

  
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of the Institution, the Secretary Specialized Health & Medical Education Department will request the Finance Department to assign the funds in the Assan Assignment Account. Accordingly, the Finance Department will assign the funds to the said account.

- ii) The DDOs, with the approval of BoG will shift the funds from Assan Assignment Account (Local Currency) through single / multiple cheques to the commercial / approved Public bank account for utilization as per the approved budget estimates of the Institution.

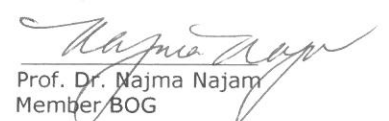
(4) The income generated by the Institution from all sources and grant-in-aid from the Government, shall form part of General Revenue Receipt of the Institution and the expenditure there against will be incurred as per approved allocations in the Budget Estimates, by the DDO or expenditure sanctioned by an officer of the Institution according to the powers delegated under the regulations.

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## Chapter-II

### RESPONSIBILITIES OF IN RELATION TO BUDGET


5. **Responsibility of the Board of Governors.** (i) the Board of Governors shall:

- ii) Perform the functions as assigned to the Board of Governors of the Medical Institution, as defined in section 11 of the Act.
- iii) Frame / approve robust monitoring system to monitor the execution of the current budget estimates / development plans for the Medical Teaching Institute, including its constituent units, aligned to the vision and mission of the Institution.
- iv) Approve Medium-Term Budgetary Framework (MTBF), normally for three years, on the principles of Out Put Based Budget (OBB) allocations and to approve Key Performance Indicators (KPI's) for output and outcome of the budgetary allocation of each unit of MTI.
- v) Review the progress of execution of the development portfolio of the Institution.
- vi) Advise to the Director Finance on any finance related matter deemed appropriate by the Board.
- vii) If the Board of Governor of the Medical Teaching Institution fails to approve the Budget Estimates of the ensuing financial year within an extended period of thirty days of the close of the financial year, the Health Department shall approve the Budget.

6. **Responsibilities of Dean / Chief Executive Officer.** (i) In terms of the provisions of Sub-section (2) of Section 15 of the Act, the Dean will be the Chief Executive Officer of the Punjab Medical Teaching Institution and will perform key role in framing the development plan for the Punjab Medical Teaching Institution, setting priorities, ensuring feasibility and sustainability.

- ii) Review progress of execution of timelines of schemes.
- iii) Ensure that the expenditure does not exceed the revised budget estimates of the Institution.
- iv) In terms of the provisions of section 11 (i) (a) of the Act, ensure that remaining within the ambit of the Government Policy objective are achieved and followed meticulously.

7. The Dean being the Chief Executive Officer and the Director Finance, will carry out the functions of DDO Jointly. Moreover, Board of Governors, on the recommendations of the Chief Executive Officer, may appoint other heads of constituent units of the Punjab Medical Teaching Institution viz., Hospital Director or Medical Director etc., as Drawing and Disbursing Officer (DDO) of the respective unit of the Punjab Medical Teaching Institution. However, such power of DDO shall be jointly exercised with the Dean or any other Director nominated by the CEO and approved by Board of Governors.

  
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8. **Responsibilities of Director Finance.** (i) Being the head of the Finance and Accounts Wing of the Punjab Medical Teaching Institution, shall examine and consolidate the budget proposals of all the constituent units of the Institution and shall,

- a) Cause to frame a development plan for the Medical Teaching Institute, including its constituent units for a Medium-Term Budgetary Framework (MTBF), normally for three years, on the principles of Out Put Based (OBB) assign allocations to Key Performance Indicators to achieve output and outcomes of the MTI.
- b) Evaluate gaps in service delivery vis-à-vis outcome within the jurisdiction of the MTI, to fill in the gaps through additional development allocations in the Budget Estimates.
- c) Interact with stakeholders for their input viz., Hospital Director, Medical Director, Nursing Director to assess their potential on revenues, gaps in needs and available allocation and develop development outlay.
- d) Prioritize the schemes the development schemes / plans which extends benefits to the public at large.
- e) Prepare draft Budget Estimated for a financial year and submit before Chief Executive Officer for recommendations and placing before the Board before the close of the financial year for its consideration and approval.
- f) He will develop robust system to reconcile expenditure of the Institution and receipts with the bank and government.
- g) He will be responsible that the accounts of the Institution are maintained on the principles of New Accounting Model (NAM), as being followed by the Provincial Government.
- h) On demand recommend emergency expenditure (supplementary grants), will ensure preparation of revised estimates which includes emergency expenditure, finalize, consolidate and revised estimates, through Chief Executive Officer, place before the for its consideration and approval by the Board.

9. **Responsibilities of the Accounts Officer.** Being the head of office of the Accounts Branch of the Institution, shall:

- i) Maintain the following documents:
  - a) Schedule of establishment of the Institution.
  - b) Consolidated Budget Control Register.
  - c) Cash Book.

  
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- d) Support the DDO in reconciliation of receipts under grant-in-aid from Government with District Accounts Officer Sialkot and other receipts and expenditure with the Bank maintain the account(s) of the Fund
- ii) Ensure that the proposals for the budget estimates of the institutions are submitted to the CEO are realistic and within approved timeframe.
- iii) Shall ensure that the figures of estimates of receipts are correct and any liability committed is not left un-discharged.
- iv) Prepare estimates of receipts for each type of income and to maintain the statement of arrears for submission to the CEO / Board.
- v) Examine proposal to enhance / reduce / new levy or to waive off existing fee, service / user charges, room rent, private treatment fee etc., and submit to the Chief Executive Officer through the Director Finance, for his consideration and submitting to the Board for approval.
- vi) Maintain demand and collection registers, review the fee collected., and ensures that the money collected is credited to the Fund of the Institution and accounts are maintained properly and reconciled.
- vii) Report the reconciled monthly/annual receipt statement, to the Director Finance for his review, including amount realized from arrear statement. Also, will report the reconciled monthly/annual expenditure statement for review by the Director Finance.
- viii) Support the Drawing and Disbursing Officer in preparation of revised estimates of budget estimates including emergency expenditure (supplementary grants) for the current financial year and estimates of expenditure for the next financial year along with explanatory memorandum explaining the reasons for change / increase / allocation as well as statement of Assets etc.
- ix) Support the DDO in incurring expenditure strictly against funds allocated for relevant objects by observing the regulations and safe custody of record.
- x) Watch flow of expenditure, if need arises, make arrangements to recoup the shortfall through re-appropriation or supplementary grant.
- xi) Consolidate statements of excess and surrenders of all constituent units to firm up the revised budget estimates of the Institution.
- xii) At year end prepare statement of liabilities and receivables as disclosure statement while submitting the Budget Estimates for approval.
- xiii) Prepare and submit the draft budget execution report biannually to Director Finance for onward submission to the Board.

  
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## Chapter -III

### ANNUAL BUDGET STATEMENT

**10. (1)(i)** Annual Budget Statement (ABS) shall contain the summary of overall estimates of receipts and expenditure pertaining to the Fund as defined in Section 26 (i) of the ACT, and consist of four parts set forth as under,

- ii) The Part-I shall contain the summary of receipts, and expenditure.
  - iii) The Part-II shall contain the details of revenue and capital receipts.
  - iv) The Part-III shall contain the details of revenue and capital expenditure.
  - v) The Part – IV shall contain the credits and debits of Public Accounts.
- (2)** Summary and details of revenue receipts, Part-II of ABS will include,
- i) Cash balance available in the "Fund" as on 1<sup>st</sup> July.
  - ii) Own Source Revenue (OSR), including income from interest and profits on investment during the respective year.
  - iii) Grant-in-aid from Government.
  - iv) Tied grants from the Government for execution of a health sector scheme.
  - v) Contribution, gift, or donation to the Punjab Medical Teaching Institution by an individual or institution.
  - vi) All proceeds from such other sources of income as placed at the disposal of Punjab Medical Teaching Institution by the Government, and
  - vii) Fresh proposal of fee proposed to tape income from new sources.
  - viii) Capital receipts generated by disposal of properties, incurring loans and advances.
- (3)** The estimates of expenditure, Part-III of ABS will include,
- i) Current (Non-development expenditure bifurcated as salary and non-salary objects.
  - ii) Development Expenditure of new and ongoing schemes, with distinction of revenue and capital expenditure.
  - iii) Schedule of New Expenditure (SNE), fresh or continued, to cater for new posts created for extension of the Institution and procurement of goods and services.

**Note.** The expenditure on development schemes shall be in line with the policy of the Government.

**(4)** The Part IV of the ABS shall contain estimates of credits and debits from Public Account received or disbursed such as trust monies, refundable securities,

  
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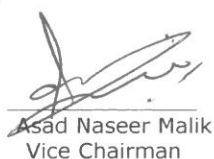
deposits, and deferred liabilities. The Accounts Officer shall be responsible for estimating the credits and debits of Public Account.

11. The Director Finance in the month of April each year will prepare Fiscal Framework forecast for the MTI and firm up the maximum possible estimates of income, by adjusting the net of capital account will ascertain the resources for development expenditure on format B..... Thereafter, he will communicate tentative ceilings for expenditure to each constituent unit of the Medical Teaching Institution to firm up the budget estimates for the next financial year.

12. **Budget Format:** - In response to the tentative budgetary ceilings, conveyed in the light of the MTFF, the constituent units / Collecting Officer, shall initiate the process of budget formulation and complete statements of budget estimates (receipts and expenditure) and will submit it to respective Directors for approval of the proposal and to forward to the Director Finance for consolidate consolidation. The statements of budgetary proposals shall be prepared by allocating respective Functional cum Object classification as per the Char of Account (CoA). The reports of the budget estimates and estimates of receipts will be printed in book shape format B.....and presented to the Chief Executive Officer for approval and laying before the Board of Governors for vote. On approval of the Budget Estimates by the Board of Governors, the Accounts Officer will post the data online, (compiled at Sub-detailed Function/ Detailed Object / DDO wise) of the current and development allocations.

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## CHAPTER-IV

### PREPARATION OF ESTIMATES OF RECEIPTS

**13. Preparation of estimates of receipts and fresh proposals for user charges.** (1) The Collecting Officer / Accounts Officer shall prepare the estimates of receipts in accordance with the instructions contained in these regulations and budget calendar and on the Forms **B..... to B.....**. The explanatory memorandum containing the justification of the estimates shall also be enclosed.

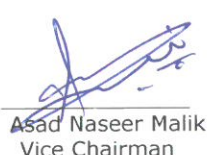
- a). The budget estimates of receipts shall consist of the accounts of the receipts of previous financial year, proposed revised estimates of receipts of the current financial year, which also include receipts levied on new activities during the financial year and estimates of receipts of the next financial year. The estimates of receipts for next financial year shall also be projected for two outer financial years.

(2) The Accounts Officer shall, while preparing estimates of receipts, be guided by the following principles:

- (a) the estimates of receipts shall be prepared diligently and accurately avoiding under estimation and over estimation.
- (b) the estimates of regular receipts against user charges and fresh levy of user charges shall be prepared separately.
- (c) the estimates of receipts and revised estimates of receipts for the current financial year, actuals of the previous financial year, receipt estimates for the next financial year, shall be prepared on **Form B.....**
- (d) no new proposal for fee and user charges etc., shall be included in the receipt estimates for approval of the Board until such proposal is finalized in consultation with the stakeholders by holding discussions, calling objections and suggestions from them.
- (e) all fresh proposals to levy new user charges etc., approved by the Board, shall be subject to assent of the Specialized Healthcare and Medical Education Department, as the case may be, Government and duly notified in official gazette.
- (f) the estimates of receipt shall cover all own source revenues, including fiscal transfers from government against the agreed allocations in the provincial budget estimates.
- (g) while preparing the revised estimates of receipts, the collecting officer shall take into account the actual receipts during the first eight months of the current financial year and actual figures of the corresponding last four months of the previous financial year, along with the explanation for upward or downward trends.
- (h) the actual figures of receipts for previous financial year and for revised estimates of the current financial year shall be the software / system generated accounts.



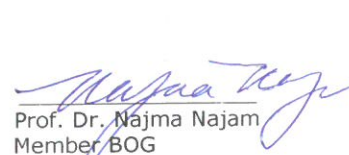
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14. **Revenue base review.-** (1) The receipt estimates for next financial year and two outer financial years shall be prepared to finance the fiscal needs of the Institution.

(2) To ascertain the revenue potential in the constituent unit, the Director Finance shall conduct a review and survey and extensive consultation with stakeholders to enhance the revenues avoid / obviate any leakage.

(3) The potential sources of receipts, on the basis of the review and survey so conducted, shall be reported to the Board.

15. **Submission of estimates of receipts by the accounts officer. -** After completing the estimates of receipts, the collecting officer shall sign the statement of estimates of receipts, as the case may be, revised statement of estimates of receipt and forward it to the Director Finance with explanatory note.

16. **Scrutiny and consolidation of estimates of receipts: -** (1) On receiving the statements of estimates of receipts from the collecting officers, the Director Finance shall examine the estimates, will finalize the proposals and consolidate the figures furnished by the collecting officers.

(2) Each Director shall prepare a note explaining any change between:

(a) the revised estimates of receipts proposed for the current financial year and the original budget estimates for the current financial year; and

(b) the estimates of receipts proposed for the next financial year.

(3) Each Director shall forward a copy of the estimates of receipts and the explanatory notes to the Director Finance.

17. **Consolidation by the Director Finance.-** (1) On receiving the estimates of receipts from the Directors, the Director Finance shall consolidate the estimates, match it with the budget estimates and will forward the same to the Dean for perusal and approval prior to their submission to the Chief Executive Officer.

(2) The Chief Executive Officer shall cause to share the estimates of receipts particularly the proposals of fresh user charges with the stakeholders before incorporating them in the budget documents.

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**CHAPTER-V**  
**ESTIMATES OF CURRENT EXPENDITURE**

**18. Preparation of estimates of current (permanent) expenditure.-** (1) The estimates of current expenditure (permanent) shall be initiated by the Accounts Officer / Drawing and Disbursing officer in accordance with earlier communicated tentative ceilings on the **Forms** .....and the Directors Finance will discuss consolidated Budget Estimates with heads of constituent units of the Institution.

(2) The estimation of current expenditure shall be based on the system generated expenditure statements of the current as well as previous financial years.

**19. Instructions for preparation of estimates of the current (permanent) expenditure.-** (1) The estimates of current expenditure (non-development) for the ensuing financial year shall be estimated on the principles of Output Based Budgeting. The funds should be allocated against Key Performance Indicators (KPI) leading to output and outcome. While allocating such funds against KPI's the actual expenditure of the previous financial year on the similar activities should also be considered. However, the revised budget estimates of the current financial year including actual expenditure incurred in emergency should be so determined so as to meet the requirements of additional funds, if any, and savings are surrendered.

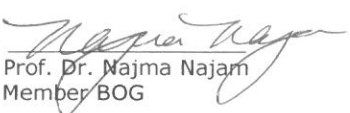
(2) The following principles shall be observed while preparing the estimates of the current (permanent) expenditure:

- (a) the estimates of current (permanent) expenditure shall be prepared diligently and accurately, avoiding under-estimation or over-estimation vis-à-vis the budgetary ceilings already conveyed,
- (b) while firming up revised budget estimates of the current financial year, the drawing and disbursing officer shall take into account the actual expenditure figures of the first eight months of the current financial year and actual expenditure figures of the corresponding last four months of the previous financial year;
- (c) provision for all foreseeable operational expenditure shall be as far as possible accommodated in the revised estimates,
- (d) all material reasons, facts and circumstances relied upon in adopting figures for the revised budget estimates for the current financial year and budget estimates for the next financial year shall be recorded clearly.
- (e) adequate provisions shall be made for all items of the expenditure.
- (f) no provision shall be made for the post which is not included in the approved schedule of establishment.
- (g) the calculation of estimates of pay of the employees shall be worked out on worksheet (**Form B**.....) as per their respective pay being drawn by the incumbents of the post. In case of estimates against a vacant post, the mean of minimum and maximum of pay scale of such post shall be taken into account.

  
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- (h) the estimates of allowances associated with each post as per entitlement of the employee shall be calculated on worksheet (B.....).
- (i) the increase in current expenditure shall be proportionate to the increase in revenue receipts and no over estimation shall be included in the estimates of current expenditure.

**20. Submission of estimates of expenditure by the Accounts Officer.-** After completing the budget estimates of the current expenditure on the prescribed forms, the Accounts Officer shall retain one copy for his record and forward the original to the Director Finance with his explanatory note in **Form B.....** supporting the proposals.

**21. Director of each unit to consolidate estimates of expenditure. -(1)** Each Director shall prepare a note explaining differences, if any, between,

- (a) the revised estimates proposed for the current financial year and the original budget estimates approved for the current financial year,
  - (b) the budget estimates proposed for the next financial year; and
  - (c) reasons for incurring expenditure in emergency, if any.
- (2) The Directors of the constituent units shall forward a copy of the budget estimates and the explanatory notes to the Director Finance.


**22. Consolidation by the Director Finance. - (1)** The Director Finance shall consolidate the estimates received from Directors.

(2) The Director Finance shall ensure that the next year budget aligns to estimate of projected receipts as well as the budgetary ceilings already communicated by his office.

(3) The estimates shall form part of the book-shape budget documents and shall be forwarded to the Dean / Chief Executive Officer for final approval of the budget estimates of the proposals prior to their submission to the Board of Governors.

(4) The Chief Executive Officer shall cause to share the estimates of expenditure particularly the new expenditure proposals with the stakeholders before incorporating them in the budget documents.

**23. Conditional grants:** All conditional grants may be added in the estimates of receipts at appropriate place and utilized, by incorporating the schemes in development budget estimates, the purpose for which those were approved and in accordance with any other conditions of the grant.

  
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## CHAPTER-VI

### SCHEDULE OF NEW EXPENDITURE (SNE) (CURRENT BUDGET)

**24. New expenditure. - (1)** The expenditure on the new purpose shall include recurring cost of the development projects, going to complete during next financial year and the expenditure relating to new activities / purpose.

**(2)** The new expenditure shall also be provided as a separate booklet with the budget documents of Current Expenditure as a statement of new expenditure.

**25. Proposals for New Current Expenditure. - (1)** Each Director shall submit all proposals involving new current expenditure along with their estimates for next financial year to the Director Finance.

**(2)** The schedule of new expenditure shall be prepared in **Forms B..... to B.....**

**(3)** An explanatory memorandum justifying the new proposals shall be added in **Form B.....**

**(4)** In addition to the new or continued SNEs, the details of the estimated recurring expenditure of the development projects to be completed during the next financial year shall also be communicated to the Director Finance by the concerned Director.

**26. Proposals for Schedule of New Expenditure (SNE). (1)** The Directors while preparing any proposal for the new current expenditure shall ensure that:

**(a)** all proposals specify the:

**(i)** number of personnel required (to meet the targets of receipts or the service delivery set out in the OBB);

**(ii)** any criterion for creation of new posts, to meet those targets, fixed by the Board or the Government.

**(iii)** rates of remuneration (pay and allowances associated with the post);

**(iv)** the duration of employment (temporary or likely to continue depending upon the targets for which input is required); and

**(v)** a comparison of the posts already sanctioned in the schedule of establishment vis-à-vis the benefits the proposed new posts shall set forth.

**(b)** all possible and foreseeable implications may be described, quantified and already included in the estimates of receipts; and

**(c)** for non-salary new expenditure, the details of expenditure on purchase of moveable / immoveable assets have been specified, on prevailing unit cost.

**(2)** The respective Director shall forward the estimates of new expenditure separately to the Director Finance.

**(3)** The drawing and disbursing officers shall ensure timely submission of the schedule of new expenditure to the Chief Executive Officer in accordance with the timeline specified in the budget calendar for approval by the Board.

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**27. Benchmark for developing the proposal of Schedule of New Expenditure.**

(1) All items of the new expenditure shall be examined, with due care, in first instance by Accounts Officer and later on by the Director Finance particularly, before they are included in the schedule of new expenditure.

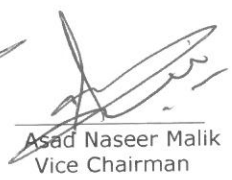
(2) Following benchmark shall be applied while finalizing schedule of new expenditure (SNE):

- (a) the schedule of new expenditure pertains to the functions of the Medical Teaching Institution.
- (b) the schedule of new expenditure is in line with the projections of expenditure for achieving the targets set forth in outcome.
- (c) the proposal is likely to augment the own source revenue or service delivery and is beneficial to the public of the area as envisaged in outcome.
- (d) new expenditure on current account has been kept, as far as possible, at the maximum level to improve service delivery.

(3) The Director Finance shall consolidate the estimates of new expenditure received from Directors and after examining / matching the permanent expenditure plus SNE with the estimated resources along with his comments shall forward it to the Chief Executive Officer for submission to Board.

(4) Before the proposals for schedule of new expenditure, with or without any change, made part of the budget estimates, the Chief Executive Officer shall cause to share the proposals with the stakeholders. The observations by the stake holders, if any, shall be considered in a meeting, chaired by the Chief Executive Officer. As such the feasible proposals given by stake holders shall be made part of the budget estimates.

  
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## CHAPTER-VII DEVELOPMENT BUDGET

**28. Annual Development Programme. -** (1) The annual development programme (ADP) shall reflect the strategic intervention to implement the vision and objectives envisaged in the vision / mission statement.

(2) The ADP may follow the medium-term development perspective and an effective linkage of policy, planning and resource mobilization, finalized through the Budget Strategy Paper (BSP).

(3) The ADP preferably may be prepared on Medium-Term Development Framework for three years portfolio, which includes budget estimates for the next financial year and projections of two outer financial years.

**29. Prioritization of the development projects. -** (1) The projects in the ADP, as of prioritized by the Chief Executive Officer and the stakeholders and approved by the Board remaining within the available resources as per following yardsticks; -

- (a) projects dealing with emergencies may get priority.
  - (b) focus must be on completion of service delivery outlets or improving existing service delivery activities providing immediate relief and benefits.
  - (c) gender mainstreaming and covering marginalized population; and
  - (d) coverage of less invested areas for addressing disparities.
- (2) The priority projects may be undertaken by making, if required, readjustments for completion of projects, during the year.
- (3) Besides the criteria specified in sub-regulation (1) above, the priority projects may get priority in allocations of funds in following manner: -
- (a) maximum allocation should be provided to on-going projects that are at fairly advanced stage of implementation and have a demonstrated multiplier effect on the life of poor and marginalized community.
  - (b) full funding should be allocated to projects that are due for completion in next financial year.
  - (c) allocations for **new schemes** should not be less than the fixed percentage of the ADP, as communicated by the Government.
  - (d) Priority to the cost-effective projects (less cost with more benefits).
  - (e) project with minimum possible gestation period may get precedence so that the benefits of the project accrue to the public in time.
  - (f) while preparing ADP, no unapproved scheme / block allocations shall be included in the ADP, and

  
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- (g) the sector, title of the scheme, its approved cost, location, etc., have been carefully examined and cited in the ADP to avoid any change during the project execution.

(7) The Annual Development Programme shall be converted to the Budget Estimates (Development) classifying the schemes, as the case may be, projects by sector, sub-detailed function level and reflecting the allocation for a scheme at detailed object level, with geographic location, if applicable.

(8) The annual development program may be given due attention to gender mainstreaming, marginalized communities.

(9) The project shall indicate the benefits, number and types of beneficiaries, including women and marginalized groups where the project is to be executed.

**30. Preparation of New development projects. -** (1) A new development project shall be prepared on **Form B**.....

(2) The project proposal shall be forwarded for approval to the Director Finance. **Forms B**.....to **B**.....

(3) The new development project will be processed' as follows:

- (a) identification of development project (sector, site location & citation);
- (b) project outline.
- (c) feasibility report on the basis of the detailed development project proposal discussing benefits for the community.
- (d) rough cost estimates.
- (e) approval by the competent authority; and
- (f) technical sanction of the detailed estimates.

**31. Funding for the annual development programme. -** (1) The main source of funding of a new development project may reflect the projections approved in the ceilings for development:

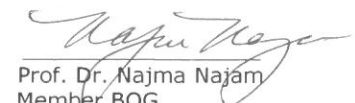
- (a) total receipts of the Punjab Medical Teaching Institution, including own source revenue, new user charge proposals and fiscal transfers less the current expenditure will be available to finance the development budget of Punjab Medical Teaching Institution. The funds thus made available shall be distributed among the ongoing and new schemes as per priority indicated by the Chief Executive Officer,
- (b) development grants from the Government, and
- (c) development grants or moneys received from other sources.

**32. Project Completion: -** (1) On the completion of development project, the project completion certificate (PC-IV) shall be provided by the engineer incharge to the Chief Executive Officer.

  
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(2) The operational and maintenance cost of the completed development project shall be worked out on the basis of the evaluation of the completed project / scheme by the Director Finance of Punjab Medical Teaching Institution and included in the budget estimates (Current).

**CHAPTER-VIII**  
**APPROVAL OF THE BUDGET ESTIMATES (CURRENT & DEVELOPMENT)**  
**INCLUDING ADP**

**33. Presentation of Current / Development Budget Estimates and the Annual Development Programme (ADP) to the Board. - (1)** The Current and Development Budget estimates, along with ADP framed in accordance with the provisions of these regulations shall be placed before the Board of Governors for its consideration and approval.

(2) Once the Current and Development Budget Estimates are considered and approved by the Board of Governors, it will serve as a roadmap for the Institution to ensure service delivery for the residents of the area.

**34. Presentation of the annual budget to the Board. - (1)** The time schedule of presentation of documents of the budget estimates including the ADP to the Board for its consideration and vote shall correspond to the budget calendar.

(2) In the month of March each year, the Chief Executive Officer shall present the budget for consideration and approval by the Board, but not later than 5<sup>th</sup> June each year.

(4) The budget documents shall include:

- (a) Presentation on Budget Estimates for ensuing financial year to Board by the Chief Executive Officer.
- (b) Annual Budget Statement, which reflect the BE & RE of current financial year and BE of ensuing financial year both for receipts and expenditure,
- (c) Receipt Estimates for ensuing financial year including revised estimates.
- (d) Budget Estimates (Current) for ensuing financial year including revised estimates, showing the agreed outcome,
- (e) Schedule of New Expenditure (Current) (SNE).
- (f) Budget Estimates (Development).
- (g) Annual Development Programme (ADP)
- (h) Budget sanctioned and incurred in emergency.

  
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- (i) Estimates of Credits & Debts from Public Account.
- (k) Statement of arrears, and
- (l) Budget Execution Report (Annual Statement of Accounts of the outgoing financial year along with commentary) .

(5) The Board, if not in agreement with the Budget Proposals, it may get the same reviewed by constituting a Finance & Budget Committee.

**35. Approval of Budget Estimates:** (1) The Board of Governors, with a simple majority of vote of members present, may:

- (a) revise the draft estimate of receipts and expenditure in such manner as the Board may considers appropriate.
- (b) may constitute a committee and refer the same to the committee for review the budget proposals and
- (c) approve the estimate of receipt and expenditure, as presented.

(2) Where the Chef Executive Officer considers that the revision of estimate of receipts and expenditure approved by the Board of Governors is not in consonance with the provisions of the Act policy of the Government or is otherwise inappropriate, he may, again present the estimate of receipt and expenditure, with or without any revision, before the Board for its consideration.

(3) The Board may consider the estimate of receipt and expenditure presented before it under sub-section (2) above and:

- (a) approve it with a simple majority of vote of members of the Board present; or
- (b) revise or reject it with a two-third majority of vote of total members holding office.

(4) Following shall be the approved estimate of receipt and expenditure of the MTI for the ensuing financial year:

- (a) the estimate approved under clause (c) of sub-section (1) above.
- (b) the estimate approved under clause (a) sub-section (3); and
- (c) the estimate revised and approved under clause (b) sub-section (3) above.

(5) The approval of the budget estimates by the Board shall be subject to the observance of following limitations: -

- (a) the estimated budget estimates (Current and Development) for the next financial year exceed the estimated receipts for that year.
- (b) minimum expenditure requirements provided as fixed by the Government towards one or more public services for maintaining minimum service standards pertaining to that public service

  
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(c) any other limitation for providing allocation is imposed by the Government.

(6) The vote for approval of the annual development plan (ADP) or its rejection by the Board shall be the same as prescribed in sub-section (3) and (4) of these regulation 35 of these regulations.

(7) In case, the Board of Governors fails to approve the budget estimates current / development of receipts and expenditure within the extended period, the Government shall:

- (a) approve and certify the budget estimates of receipts and expenditure for next full financial year, the Director Finance Shall prepare a Schedule of Authorized Expenditure (SAE) and submit to the Secretary for authentication, and / or
- (b) refer back to the Board of Governors with specific direction for compliance and to resubmit for approval by the Government..

(8) The budget estimates of receipts and expenditure with or without ADP so certified, shall be deemed to be the budget estimates of receipt and expenditure and, as the case may be, the ADP for the next financial year.,

**36. Schedule of authorized expenditure. - (1)** On approval of the budget estimates by the Board of Governors, the Director Finance shall:

- (a) prepare a Schedule of Authorized Expenditure, and
- (b) submit it to the Chief Executive Officer for authentication.

(2) The schedule so authenticated shall be communicated to all Directors including Director Finances and Accounts Officer.

(3) The Schedule of Authorized Expenditure shall lapse on close of the financial year to which it relates.

**37. Communication of approved Budget Estimates. - (1)** On 1<sup>st</sup> July each year, the Chief Executive Officer shall provide the budget documents to;


- (a) The Specialized health and Medical Education Department.
- (b) The Finance Department Government of the Punjab.

(2) The Accounts Officer shall cause to post online the budget estimates on CFMS..

**38. Review of approved budget: (1)** In case the Department find the budget estimates have been approved in disregard to the provisions of the Act, regulations or the policy, the Government, the Secretary of the department may direct the MTI to refer its budget estimates to the Board of Governors for review.

(2) The estimates of receipts and expenditure, as approved by the Board of Governors, shall be considered as the Budget Estimates of that financial year.

  
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## CHAPTER-IX BUDGET EXECUTION

**39. Current Budget Management.** - (1) The Directors and drawing and disbursing officer shall ensure that:

- (a) expenditure is being charged against the funds allocated and against relevant object code in conformity with the Schedule of Authorized Expenditure.
- (b) the total expenditure against an object remains within the approved allocations.
- (c) timely measures are adopted in case expenditure exceeds allocations, either through transfer of funds or additional allocations got approved from the Board or both; and
- (d) develop effective means to implement the budget as approved by the Board.


(2) The Chief Executive Officer shall in coordination with Directors and the Director Finance, Finance Committee of the Board arrange for monitoring of the expenditure & receipts.

**40. Management of the Development Budget.** - (1) The Chief Executive Officer, the Directors and drawing and disbursing officer shall jointly be responsible for execution and shall ensure that:

- (a) development expenditure is being charged against the relevant project in conformity with the schedule of authorized expenditure.
- (b) the total development expenditure against a project is within the approved cost.
- (c) timely measures are adopted in case the project expenditure is likely to exceed project allocations either through transfer of funds from other project(s) or approval of additional allocation from the Board or both; and
- (d) develop effective means to implement the budget as approved by the Board.

(2) The Chief Executive Officer shall co-ordinate with the Development Committee of the Board for monitoring of the project expenditure and project execution, using participatory monitoring and evaluation approach.

**41. Management of the Receipt Collection.** - (1) The Chief Executive Officer, Directors and collecting officer shall ensure that all the revenue budget due is realized and credited immediately to the Fund and recorded under the proper receipt object.

  
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(2) The Chief Executive Officer, Finance Committee of the Board and Directors, by holding monthly meetings, shall monitor, control and supervise the collection trends to meet the collection targets and if slow pace of collection is noticed, shall suggest corrective measures.

**42. Revision of Approved Budget. -** (1) In case, the expenditure under one or more objects is likely to exceed the approved allocations; the Director shall take immediate steps to avoid denial of facility to the public / excess expenditure by:

- (a) exercising strict control over the pace of expenditure; or
- (b) cause to reduce allocations by transferring the funds from one object to another object through re-appropriation,

(2) the drawing and disbursing officer may prepare a proposal for re-appropriation and process it through the Chief Executive Officer but if it involves different drawing and disbursing officers, the Director Finance shall prepare the proposal himself for re-appropriation.

(3) The Officer authorized may get re-appropriation of funds from one object to another object or as the case may be, however will take approval of the Board on quarterly basis.

(4) In case the additional expenditure requirements cannot be met through transferring funds from one object to another object or as the case may be, by re-appropriation, the Chief Executive Officer may, keeping in view the state of emergency, forward the proposal to the BoG and on its approval, the Chief Executive Officer may forward proposal to the Finance Department through the Secretary Specialized Health and Medical Education Department requesting for provision of additional grant-in-aid, stating wherein the necessity of the expenditure to be incurred.

(5) The form and manner in which the emergent expenditure statement is presented to the council shall be the same as prescribed for the annual budget statement.

**43. Readjustment of Income and Expenditure of the approved Estimates:-**

(1) if at any time during a financial year, it appears that estimated receipts of the MTI will not be adequate to meet the estimated expenditure under one or more than one object, the concerned Director or, as the case may be, board shall, subject to other relevant provisions of the Act, take immediate following measures:

- (a) reduce the budgeted allocation of expenditure under one or more than one object, or
- (b) approve additional allocations by supplementary enhancement of user charges through increase of rates or charges to fund the additional requirements, as prescribed; or
- (c) take both the actions at sub-clauses (a) and (b) above by reducing the expenditure under one or more than object and enhancing the rate of user charges, fee or for a fresh levy of user charges proposal.

(2) The readjustment of approved estimates, as specified above, shall be,

  
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subject to the approval of Board, in the manner of annual budget statement.

(3) The readjustment of receipts and expenditure, made by the Government, as in sub-section (3) above of these regulations, shall be deemed as approved provisions of the receipts and expenditure for that financial year.

**44. Statement of Excess and Surrenders. - (1)** The timeline for preparation and submission of excess and surrenders statement shall correspond to the 'budget calendar'.

(2) The statement of excess and surrender shall be prepared by the concerned Director on the basis of first eight months of the financial year, gleaned from the CFMS by the concerned drawing and disbursing officer.

(3) The statement of excess and surrenders shall be prepared and submitted by the Director to the Director Finance.

(4) The statement of excess and surrenders shall be completed on the basis of actual expenditure incurred during the first eight months of the financial year and adding expenditure for last four months of the previous financial year for estimating the expected expenditure for the remaining four months of the current financial year. The expected excess funds shall be surrendered from an object and additional funds will be added to the object facing shortfall. The funds allocated through emergent allocation shall be added and final figures be worked out as revised estimates of the Institution.

(5) The statement of excess and surrenders shall form the basis of:

- (a) preparing the revised estimates of the current financial year,
- (b) formulating the demand for additional funds, if any, for the current financial year,
- (c) determining the estimated closing cash balance of the Fund as on 30<sup>th</sup> June.

(6) The Finance Director shall submit together with the statement of excess and surrenders a note explaining reasons thereto to the Chief Executive Officer, for its approval / submitting to the Board along with Budget Estimates of the Institution.

(7) The form and manner in which the revised budget statement is processed and approved by the Board shall be the same as are as for the Annual Budget Statement.

  
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**CHAPTER-X**  
**MISCELLANEOUS**

**46. Interpretation of the regulations.** - In case of any ambiguity or inconsistency arising in the interpretation of provision of these Regulations, the matter for clarification shall be referred to the Specialized Healthcare and Medical Education Department, the interpretation of the Department shall be final.

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**Chief Executive Officer**

  
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