

MODULE FOR REGIONAL TRAINING COURSES ON DDO POWERS/ FINANCIAL MANAGEMENT FOR DISTRICT PUBLIC PROSECUTORS/DELEGATEE OFFICERS PLANNED TO BE HELD AT LAHORE, MULTAN AND RAWALPINDI

MODULE OBJECTIVES

This module on Financial Management for District Public Prosecutors and Delegatee Officers has been designed to improve the knowledge and skills of the participants with regard to **financial management** with Special focus on the Functions, Powers, Duties & Responsibilities of Drawing and Disbursing Officers. After the completion of this module, the participants would be able to understand:-

1. Various aspects of Financial Discipline and prevailing financial system in the Province, Districts & Tehsils with special reference to **Prosecution Department**
2. Punjab Financial Rules
3. How to Prepare Budget, Statements of Excess and surrender
4. Maintenance of Cash Book and Stock Registers
5. Duties and Responsibilities of DDOs
6. Delegation of Financial Powers Rules
7. How to Prepare/maintain Service Books and Leave Accounts
8. Reconciliation of Accounts, dealing with Audit Observations/paras
9. How to prepare various kinds of bills
10. Punjab TA Rules
11. PPRA Act and Rules, 2009.
12. Participants would be able to learn rules so as to maintain financial discipline in their offices.

Methodology

In this module, the following methodologies would be adopted:-

- i) Lectures
- ii) Interactive Discussions & sharing of experience.
- iii) Question Answer session
- iv) Exercises

TOPICS TO BE COVERED DURING THE COURSE

DAY 1

1) JOB DESCRIPTION OF DISTRICT PUBLIC PROSECUTOR AS PER PROSECUTION GUIDELINES

As Drawing and Disbursing Officer

Contents

The DPP will strictly follow The Delegation of Financial Powers Rules. The DPP being the DDO will supervise that the account record mentioned in column 4, is being maintained and updated properly by the Accounts staff. DPP will ensure that competitive statements are prepared and verified timely from the District Accounts Office by the Assistant. If there is any discrepancy in the account, the DPP will manage to get it rectified from the concerned Accounts Office. After maintaining this record DPP will submit Monthly Expenditure/Reconciliation Statement to the PG office for settlement of accounts. Further DPP will prepare excess and surrender statement and submit it to the PG office as requisitioned. The DPP will ensure that every official is getting pay from bank through computerized pay slip. The DPP will ensure the Assistant has maintained the purchase items file, cash book, stock register as per rules and other files mentioned in column No.4

2). FINANCIAL MANAGEMENT SYSTEM

Contents:

- Constitutional provisions
- Constitution of Pakistan 1973 and maintenance of Financial Discipline.
- Article 118 of the Constitution.
- Article 119 of the Constitution
- Article 169 of the Constitution.
- Article 170 of the Constitution.
- Rules governing Financial Discipline.
- Consequences of Financial Indiscipline.
- Pre-cautionary measures while applying Financial Rules.
- How to ensure good Financial Governance.

3) DUTIES AND RESPONSIBILITIES OF DRAWING AND DISBURSING OFFICER

Contents

- i) Role of D.D.O in Cash matters
- ii) Role of D.D.O's in Purchase matters
- iii) Role of D.D.O's in Store Matters
- iv) Role of D.D.O's in General Matters
- v) Role of D.D.O's in Budget Control
- vi) Role of D.D.O's in Audit Matters
- vii) Important Assignments of D.D.O's.
- viii) Role of DDO's as a pay master.
- ix) Role of DDO's as a custodian of moveable / immoveable property.
- x) Role of D.D.O's as a liaison officer.
- xi) Role of D.D.O's as a responsible officer to the auditor.

4) PUNJAB FINANCIAL RULES VOL-I & II

Contents

- i) Provisions of Punjab Financial Rules Vol-I
- ii) General Principles and Rules
- iii) Handling of Cash
- iv) Contingencies
- v) Pay and Allowances.
- vi) Budget
- vii) Powers of Sanctions

5) PREPARATION OF BUDGET AND STATEMENTS OF EXCESSES AND SURRENDER

Contents

- i) Budget Calendar.
- ii) Budget Call letter.
- ii) Estimates of Receipts.
- iv) Instructions for collecting officers.
- ii) Preparation of Estimates of Current Expenditure.
- iii) Submission of Estimates of Expenditures by DDO and its consolidation.
- iv) Statement of New Expenditure.
- v) Instructions regarding new expenditures.
- vi) Development Project Processing.
- x) Development budget & ADP.
- xiii) Budget presentation
- xiv) Budget Documents.
- xv) Communication & Distribution of grants into different offices.
- i) Expenditure Management.

- ii) Reconciliation of Expenditures.
- iii) Monthly reports of Expenditures.
- iv) Receipt Management.
- v) Reconciliation of Receipts.
- vi) Re-appropriation and supplementary grants.
- vii) Procedure for the re-appropriation.
- viii) Competent authority to accord approval for re-appropriation & for supplementary grants.
- ix) Circumstances under which re-appropriation / supplementary grant are considered to be justified.*
- x) Preparation of Excess & Surrenders statement.

Practical Exercise on Preparation of Excess and Surrender Statements

6. PUNJAB DELEGATION OF FINANCIAL POWERS RULES, 2006

Contents

- i) The Punjab Delegation of Financial Powers Rules, 2006
- ii) Power delegated to Officers in Category-I,
Officer in Category-II,
Officer in Category-III, and
Officer in Category-IV
- iii) Powers Common to All Departments
- iv) Special Powers to certain Departments & offices.

DAY 2

1) THE PUNJAB PROCUREMENT RULES—2009.

Contents

- i) Definitions.
- ii) Principles of procurement
- iii) Procurement planning
- iv) Limitations on splitting
- v) Specifications
- vi) Approval mechanism
- vii) Advertisement
- viii) Response time
- ix) Pre-qualification of suppliers and contractorsPetty purchases
- xi) Principal method of procurement
- xii) Open competitive bidding
- xiii) Acceptance of bids and award of procurement contracts
- i) Performance Guarantee.
- ii) Limitation on negotiations.
- iii) Confidentiality.
- iv) Alternative methods of procurements.
- v) Payments to suppliers / contractor.
- vi) Entry into force of the contract.
- vii) Closing contract.
- viii) Record of procurement proceedings.
- ix) Redressal of grievances by the preserving agency.
- x) Arbitration.
- xi) Mis-procurement.
- xii) Overriding effect.

2) **PREPARATION OF BILLS, MAINTENANCE OF TOKEN REGISTER, CASH BOOK AND STOCK REGISTERS**

Contents

- i) Provisions of Rules Regulating Stocks and Stores
- ii) Authorization
- iii) Purchase and acquisition of stores
- iv) Payment Vouchers/ Documents
- v) Receipt of Stores
- vi) Issue of Stores
- vii) Transfer of Charge
- viii) Accounts of Stores
- ix) Classification
- x) Dead Stock
- xi) Form of Certificate of Verification
- xii) Inspection
- xiii) Delegation of Financial Powers
- xiv) Auction of Unserviceable/Surplus Items
- xv) Stock Registers

CASH BOOK

- i) General provisions as per Punjab Financial Rules Vol-I
- ii) Different kinds of Cash Book
- iii) Forms of Government General Cash Book (PFR Form 1)
- iii) Method of recording transactions in a Cash Book

Practical Exercise on Recording of Transactions

3) **RECONCILIATION OF ACCOUNTS & ITS IMPORTANCE.**

Contents

- i) Maintenance of Cash Book & relevant Registers.
- ii) Schedule of payments issued by DAO/ AG.
- iii) Verification of Monthly Accounts by DAO/AG.
- iv) Reconciliation with the Treasury Offices/AG Punjab/DAO Office.
- v) Consequence of non maintenance and reconciliation of accounts.
- vi) Detection of fraud, embezzlement, and miss appropriations through reconciliation statements.
- vii) **Practical Exercise.**

4) MAINTENANCE OF SERVICE BOOK AND LEAVE ACCOUNT

- i) Provisions of Punjab Financial Rules about Service Books
- ii) General Instructions
- iii) Form of the Service Book
- iv) How to make entries in a Service Book
- v) How to prepare a leave account

Practical Exercise

5) AUDIT OF FINANCIAL TRANSACTIONS & SETTLEMENT OF AUDIT OBJECTIONS/ PARAS

- 1. Objectives of Audit
- 2. Types of Audit
- 3. Auditable documents
- 4. Audit Inspection Report
- 5. Statutory Authority for Audit
- 6. Audit & Settlement of Audit Paras
- 7. Public Funds & Accountability
- 8. Audit Report: Financial Irregularities.
- 9. Procedure for Audit
- 10. Appropriation Accounts
- 11. Classification of Audit Paras.
- 12. Constitution & Composition of D.A.C / S.D.A.C / P.A.C and their authorities W/R to settlement of Audit Paras.
- 13. Procedure for Settlement of Audit Paras.
- 14. Implementation of decisions of Public Accounts Committee.
- 15. Limitation of Audit.
- 16. How to avoid Audit Objections & Financial Irregularities.
- 17. Preparation of Annotated replies of outstanding Audit Paras