

CHAPTER 21

BUDGET

PART A—GENERAL

The Punjab Budget Manual contains detailed instructions in regard to all matters concerning the preparation of budget estimates. This manual should be consulted whenever any question regarding the budget arises. The instructions given below are intended only for a brief summary of the principal points to be borne in mind by judicial officers in dealing with expenditure.

Introductory.

2. The mere fact that budget provision exists is no authority for incurring expenditure. Sanction of competent authority must in all cases be obtained before any expenditure is incurred; and the sanctioning authority must ascertain whether budget provision exists before according sanction.

Sanction and budget provision necessary for expenditure.

3. For the purposes of these rules the Head of the Department, Controlling Officer, and Disbursing Officer for each major or minor head of accounts concerning the Judicial Department shall be the authority named in the following statements :-

Heads of departments, controlling and disbursing authorities.

1	2	3	4	5
Major Heads including group heads thereunder	Minor Heads including sub-heads thereunder	Disbursing Officer	Controlling Officer	Head of Department
27-Administration of Justice	A—High Court E-Civil and Sessions Courts- (1) District and Sessions Judges 2)Subordinate Judges (3) Process-serving establishment, District and Sessions Judges Courts (4) Process-serving establishment-Sub-Judges' Courts (5) Circuit and Sessions Houses F-Courts of Small Causes G-Criminal Courts	Registrar, High Court District and Sessions Judges Senior Subordinate Judges District and Sessions Judges Senior Subordinate Judges District and Session Judges Judges of Small Cause Courts Deputy Commissioners	Registrar, High Court District and Sessions Judges Ditto Ditto Ditto Ditto Ditto Ditto	Chief Justice of the High Court Ditto Ditto Ditto Ditto Ditto Ditto

4. Responsibility for the preparation of the statements of estimated revenue and expenditure, as well as for applications for supplementary grants, or demands for excess grants lies with the Controlling and Disbursing Officers shown above.