AUDIT & ACCOUNTS TRAINING CENTRE
DACCA.

CENTRAL GOVERNMENT



COMPILATION
of the
TREASURY RULES

VOLUME II

(Appendices and Form.)

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TREASURY RULES OF THE CENTRAL GOVERNMENT

Volume II

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NOTES.—(1) The following forms, which are intended for general use in connection with transactions of the Central Government, have been standardised in the "T.R." series to be controlled by the Government :—

Forms T. R. 1, 4, 4-A, 5, 6, 14, 16 to 18, 20 to 35, 37, 38, 41 to 43, 45, 51, 56 to 58 58-A, 61 and 62.

(2) Forms T. R. 2, 3, 7 to 10, 12, 12-A, 13, 36, 39, 40, 59, 60, 63 to 69 and T. E. 7 to 11 which are intended for use in Central treasuries or in connection with special transactions only will be printed in a separate "Try" series to be controlled by the Accountant General, Central Revenues.

(3) Supplies both in respect of the "T. R." and the "Try" series of forms are obtainable from the Controller of Printing and Stationery, Karachi

(4) Forms T. R. 44 and T. E. 1 to 5 and 12 will be printed and supplied by the State Bank.

(5) The remaining forms, namely, Forms T. R. 11, 15, 19, 46 to 50, 52 to 55 and 70 will not be printed, typed or manuscript copies being used, when necessary.

APPENDIX 1 (*Not printed*)

APPENDIX 2

(*See* RULE 146)

Different Classes of Receipts exempt from Stamp Duty.

NOTE.—The contents of this appendix have no validity except in so far as they reproduce the exact wording or represent correctly the meaning of the relevant act. rule or order by which the exceptions have been granted. No doubt full case should be decided except by reference to the appropriate act, rule or order, as the case may be, and if necessary, to the Government.

The following items are exempt from stamp duty :—

(1) Receipt given by or on behalf of the Government of Pakistan.

(2) Receipt on cheques or bills of exchange payable on demand.

(3) Receipt given for payment of interest on Government Promissory Notes.

(4) Receipt for pensions or allowances by persons receiving such pensions or allowances in respect of their service as non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the Government of Pakistan in any other capacity.

NOTE.—The Expression soldiers/airmen used in this appendix includes persons below the rank of non-commissioned officers who are enrolled under the Indian Army Act, 1911/Indian Air Force Act, 1932.

(5) Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.

(6) Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an Order.

(7) Receipt endorsed by the holder of a Post Office Cash Certificate at the time of its discharge.

(8) Receipt given by an officer of the Pakistan Posts and Telegraphs Department in respect of a sum paid to him by the Government as an advance for the purchase of railway or steamer tickets.

(9) Receipt or bill of lading issued by a Railway Administration or an Inland Steamer Company for the fare for the conveyance of passengers or goods or both or animals or for any charges incidental to the conveyance thereof or given to Railway Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges.

(10) Receipt given by a Railway, or Administration, or an Inland Steamer Company, for money received by it from another Railway Administration or Inland Steamer Company or from a Tramway Company or other Carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.

(11) *Deleted.*

(12) Receipt for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of Pakistan military, naval or air forces and those of the irregular corps in Baluchistan when serving in such capacity, or by mounted police constables.

(13) Receipt given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman of any of the said forces and serving in such capacity.

(14) *Deleted.*

(15) Receipt given for pension or allowances paid by the Central Government to an heir of a decesased non-commissioned officer or petty officer, Soldier, Sailor or air-man of Pakistan military naval or air forces.

(16) Receipt for any payment of money without consideration, such as receipt for grant-in-aid bills, for fees paid to Barristers-at-Law, and for Scholarships, etc.

(17) Receipt for any payment of rent by a cultivator on account of land assessed to Government revenue.

(18) Receipt given by a headman or lambardar for land revenue or taxes collected by him.

(19) Receipts given by an Opium Cultivator or his representative or by a Lambardar or Khattadar in the Province of Punjab for money paid to him by the Government as an advance for the cultivation of opium.

(20) Receipt endorsed on instruments executed by or on behalf of any Society for the time being registered or deemed to be registered under the Co-operative Societies Act, 1912, or instruments executed by any officer or member of any such Society relating to the business of the Society.

(21) Receipts for payments made by or on behalf of Government in States which have acceded to Pakistan.

(22) Receipt given by a person, for advance exceeding Rs. 20 received by him from the Provincial Government under the Agriculturists' Loan Act, 1884 (XII of 1884).

(23) *Deleted.*

(24) Such other receipts or class of receipts as may be legally exempt from stamp duty.

NOTE 1.—Cash memorandum issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of secton 2 (23) of the Stamp Act (Act II of 1899) and need not be stamped even if the amount exceeds Rs. 20 unless they contain an acknowledgment of the receipt of money from the purchasers as named therein of the price of the articles sold.

NOTE 2.—The following documents do not come under the exemption but are chargeable with stamp duty under the general rules :—

(*a*) Receipts other than those mentioned in items (9) and (10) above, given by a Railway Company, including a Company to which a State Railway has been leased,

or by a Municipality; but receipts given by Railway Companies in respect of transactions which relate to Government-owned Railways, or which can be identified as pertaining to Government-owned portions are exempt from stamp duty.

This rule applics aiso to receipts drawn for claims the adjustment of which may be made through the accounts.

(*b*) Receipts given by State Railways for terminal tax collected by them on behalf of local bodies, unless exemption is granted for such receipts in any Province under Section 9 of the Stamp Act or by any other law.

(*c*) Receipts signed by a Government officer as Chairman of a Municipality.

(*d*) Receipts other than those mentioned in item (16) above drawn on account of Cantonment and other Local Funds.

(*e*) Receipts for advances taken by Government servants other than those of the Posts and Telegraphs Department in respect of sums paid to them by the Government as advances for the purchase of railway tickets.

(*f*) Receipts for amounts of emigrants' money orders.

(*g*) Receipts for refund or prepayment of deposits, other than those covered by item (20) above.

(*h*) Receipts on acquittance rolls of establishments.

(*i*) Receipts drawn by the Accountant General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitagle Endowments.

NOTE 3.—The Stamp Act (Act II of 1899) does not extend to tribal areas outside Pakistan.

APPENDIX 3

(See Note 2, below Rule 222).

Memorandum of Instructions for Deductions of Income-tax and Super-tax from Salaries, etc.

1. *Important changes in the Income-tax Law.*—The attention of all persons responsible for paying any income chargeable under the head " salaries" is invited to the change introduced by the Income-tax Excess Profits Tax and Business Profits Tax (Amendment) Act, 1948, regarding the taxation of salaries paid by or on behalf of the Government of Pakistan or a Provincial Government in Pakistan to persons serving abroad. Such salaries are now taxable. The exemption from tax in respect of leave salaries and allowances paid in the United Kingdom or in any Colony was cancelled as from 1st April, 1939.

2. *Basis of Charge.*—Salary paid to a person or due to him, whether paid or not is liable to tax. An advance by way of loan or other wise of income chargeable under the head " salaries " is deemed to be salary due on the date when the advance is received.

3. *Both Income-tax and Super-tax to be deducted by the Employer.*—It is obligatory for the employer to deduct both income-tax and super-tax at the time of payment.

4. *Rate of Tax.*—In the case of an employee, who is resident in the Province of Pakistan or the Capital of the Federation or who is paid outside the Province of Pakistan or the Capital of the Federation, by the Government of Pakistan or a Provincial Government, income-tax and super-tax must be deducted at a rate representing the average of the rates applicable to his estimated total income under the head ' Salaries '. The rates of income-tax for the year commencing on 1st April, 1950, which are applicable to all deductions to be made on or after that date are (except for companies and for cases to which the maximum rate of tax applies).

	Rate.
1. On the first Rs. 1,500 of total income	*Nil.*
2. On the next Rs. 3,500 of total income	One anna in the rupee.
3. On the next Rs. 5,000 of total income	Two annas in the rupee.
4. On the next Rs. 5,000 of total income	Three and a half annas in the rupee.
5. On the balance of total income	Five annas in the rupee.

Provided that—

(*i*) no income-tax shall be payable on a total income which, before deduction of the allowance, if any, for earned income, does not exceed Rs. 3,000 ;

(*ii*) the income-tax payable shall in no case exceed half the amount by which the total income (before deduction of the said allowance if any, for earned income) exceeds Rs. 3,000 ;

Income Tax Circular Slip

(*iii*) the income-tax payable on the total income as reduced by the allowance for earned income shall not exceed either.—

(*a*) a sum bearing to half the amount by which the total income (before deduction of the allowance for earned income) exceeds Rs. 3,000 the same proportion as such reduced total income bears to the unreduced total income ; or

(*b*) the income-tax payable on the income so reduced at the rate herein specified ;

whichever is less.

The rates of super-tax (except for local authorities, co-operative societies and companies) are ;

	Rate.
1. On the first Rs. 25,000 of total income	*Nil.*
2. On the next Rs. 5,000 or total income	Two and a quarter anna in the rupee.
3. On the next Bs. 5,00 of total income.	
4. On the next Rs. 10,000 or total income	Three and a half annas in the rupee.
5. On the next Rs. 10, 000 of total income	Four annas in the rupee.
6. On the next Rs. 15,000 of total income ..	Five and a half annas in the rupee.
7. On the next Rs. 15,000 of total income	Six and a half annas in the rupee.
8. On the next Rs. 15,000 of total income	Seven annas in the rupee.
9. On the next Rs. 50,000 of total income.	Seven and a half annas in the rupee.
10. On the next Rs. 1,00,000 of total income	Eight annas in the rupee.
11. On the balance of total income	Nine annas in the rupee.

5. *Non-Resident Employees.*—In the case of an employee (other than who is paid by the Central Government or a Provincial Government) who is not resident in Pakistan, Income-tax should be deducted at the time of payment at the maximum rate and super-tax at the rate or rates applicable to his estimated income under ' salaries '.

6. *Salaries (and Leave salary) paid abroad but earned in the Provinces or Pakistan and the Capital of the Federation.*—The salary (including leave pay and pension payable outside Pakistan) of an employee whether resident or non-resident, is deemed to accrue or arise in the Provinces of Pakistan or the Capital of the Federation, wherever paid, if it is earned in the Provinces of Pakistan or the Capital of the Federation; also where ' salary ' earned in the Provinces of Pakistan or the Capital of the Federation is payable outside the Provinces or the Capital no allowance in respect of that payment will be made in computing the income of the employer, unless tax has been paid thereon or deducted there from under section 18.

7. *Leave salary paid abroad.*—This is liable to Pakistan income-tax as stated in paragraph 1 and the paying officers should deduct income-tax

from such salary in the same manner as tax is deducted from salary paid to employees of the Government of Pakistan who are serving abroad. Other employers are required to deduct tax in accordance with paragraphs 4,5 and 6 above.

7A-. *Salaries paid to employees of the Central and Provincial Governments of Pakistan serving abroad.*—Such salaries are deemed to accrue or arise in Pakistan wherever paid and therefore Pakistan income tax is to be deducted before payment is made by the officer responsible for paying such salaries (except whose specific direction to the contrary is given by the Central Government).

8. *Failure to deduct tax or to pay over the tax deducted.*—Any person responsible for paying "salaries", who does not deduct tax or after deducting fails to pay the tax as required will, without prejudice to any other consequences which he may incur, be deemed to be in default personally in respect of the tax.

9. *Items inlcuded under "salaries".*—The following payments should be included under the head "salaries" for the purpose of deducting tax at source :—

(*i*) House rent allowance ;

(NOTE.—The value of rent-free quarters is also taxable under section 7. Though the employer may not be legally bound to deduct tax from it, it will usually be more convenient to include this amount in the amount upon which the tax to be deducted from salary is computed and arrangements may be made accordingly.)

(*ii*) Any bonus, gratuity, fees, commission, perquisites or other allowence or profit in lieu of or in addition to salary ;

(*iii*) Income-tax paid by the employer on behalf of the employees in respect of the salary ;

(*iv*) Payments due to or received by an employee in connection with the termination of his employment, consisting of employer's contribution and interest, unless the payment is made solely as compensation for the loss of employment and not by way of remuneration for past services. This does not, however, apply to—

(*a*) any payment from a provident fund to which the Provident Funds Act, 1925, applies ;

(*b*) any payment from a recognized provident fund under Chapter IXA,* if such payment is exempted from payment of income-tax under that chapter;

(*c*) any payment from an approved superannuation fund under Chapter IXB* made on the death of a beneficiary or in lieu of, or in commutation of an annuity, or by way of refund of

*Of the Income-tax, Act.

contributions on the death of a beneficiary or on his leaving the employment in connection with which the fund is established.

10. *Life insurance premiums, provident fund and other contributions.*—Rebate of income-tax (but not super-tax) calculated at a rate representing the average of the rates of income-tax applicable to the total income of the employee is admissible in respect of the following deductions, contributions and premiums, subject to the condition that the aggregate of the total sums exempted shall not exceed in the case of an individual 1/6th of the total income or Rs. 6,000 (Rs. 12,000 in the case of a Hindu Undivided Family), which ever is less :—

(*a*) sums deducted from a Government servant's salary in accordance with the conditions of his service for the purpose of securing a deferred annuity to him or making provision for his wife or children ;

(*b*) contributions to a recognized provident fund subject to the provisions of Chapter IXA*;

(*c*) contributions to a recognized superannuation fund subject to the provisions of Chapter IXB*;

(*d*) sums paid by the employee to effect an insurance on his life or on that of his wife or in respect of a contract for a deferred annuity on his life or on that of his wife. Before any rebate is given in respect of any of these sums, the employer should satisfy himself that it is properly due and, if in doubt, should communicate with the Income-tax Officer. (*See* note on the examples below).

11. *Employees' expenses.*—Tax is not payable in respect of any sum which the employee, by the conditions of his employment, is required to spend out of his remuneration wholly, necessarily and exclusively in the performance of his duty. The cost of travelling from a person's residence to his place of employment is not admissible. Except where the Income-tax Officer has agreed the amount to be allowed, income-tax and super-tax should be deducted on the gross income before deducting such expenses paid by the employee, who may claim the allowance either by adjustment of a later deduction or by refund at the end of the year when he is making his return of income.

12. *Fractions.*—In calculating the amount of tax payable the amount due on a fraction of a rupee of income should be neglected and in determining the the amount of tax payable, fractions of an anna less than six pies should be disregarded and fractions of an anna equal to or exceeding six pies should be regarded as one anna.

13. *Excess or deficient deductions.*—Any excess or deficiency arising out of any previous deduction of tax from the salary of a particular person can be adjusted at the time of any subsequent deduction of tax with reference to

*Of the Income-tax Act.

the salary paid to the same person. Such adjustments should not, however be made from payments on or after 1st April in any year in respect of an excessive or deficient deduction prior to that date.

14. *Calculation of Tax.*—Examples to show how the tax is to be deducted, and claims for insurance premiums, etc., should be calculated, are given below :—

Example 1.—Income Rs. 3,600 per annum. Life insurance premium Rs. 150 per annum.

Income-tax payable per annum—

Rs.		Rs. A. P.
Gross Income		3,600 0 0
Less earned income relief (an amount equal to one fifth of the earned income but not exceeding four thousands rupees).		720 0 0
Taxable income		2,880 0 0
Tax on first Rs. 1,500 at *nil*		*Nil*
Tax on next Rs. 1,380 at the rate of one anna in the rupee		86 4 0
Total Rs. 2,880		86 4 0
Average rate of tax : $\frac{345}{4 \times 2.880}$ = 5.8 pies.		
Life Insurance relief on Rs. 150 at 5.8 pies		4 8 0
Net yearly tax :	Rs.	81 12 0
Tax to be deducted from the monthly income of Rs. 300 is therefore		6 13 0

Example 2.—Monthly income Rs. 3,500 Rs. 42,000 per annum.

Provident fund contribution	Rs. 5,000	—Rs. 9,000. Restricted to 1/6th of salary and to Rs. 6,000 in the aggregate. (If the assessee were Hindu Undivided Family the limit would be Rs. 12,0000.
Life Insurance premium	Rs. 4,000	

Income-tax payable—

		Rs. A. P.
Gross Income		42,000 0 0
Earned income relief		4,000 0 0
Taxable Income	Rs.	38,000 0 0

	Rs. A. P.
Tax on first 1,500 at *nil*	*Nil.*
Tax on next 3,500 at the rate of one anna in the rupee	218 12 0
Tax on next 5,000 at the rate of two annas in the rupee	625 0 0
Tax on next 5,000 at 3½ annas in the rupee	1,093 12 0
Tax on next 23,000 at five annas in rupee	7,187 8 0
Total Rs. 38,000	Rs. 9,125 0 0

Average rate of income tax $\frac{9,125}{38,000}$ = 46.11 pies

	Rs.	A.	P.
Provided Fund and insurance relief on Rs. 6,000 at 46.11 ..	1,440	15	0
Net annual income-tax Rs.	7,684	1	0
Monthly deduction of income-tax .. .. Rs.	640	5	0

Super-tax payable—

	Rs.	A.	P.
First Rs. 25,000 at *nil*	*Nil.*		
Next Rs. 5,000 at 2½ annas in the rupee	703	2	0
Next Rs. 5,000 at 3 annas in the rupee	937	8	0
Next Rs. 7,000 at 3½ annas in the rupee	1,531	4	0
Rs. Total 42,000 Rs.	3,171	14	0

(No deduction of super-tax is to be given in respect of provident fund contributions or life insurance premiums.)

			Rs.	A.	P.
Monthly super tax payable..			264	5	0
Monthly salary .. .. Rs.	3,500	0 0			
Deduct—Income-tax .. Rs.	640	5 0			
Super tax .. Rs.	264	5 0			
	904	10 0			
Net payment each month .. .. Rs.	2,595	6 0			

NOTE.—In the case of life insurance policies which have been in existence during the whole of the preceding year, the person paying the salary should not insist on production of the premium receipts unless he has reason to beleive that the policy has expired or been surrendered. A proportionate allowance should be given each month based on the total premiums expected to be paid within the year. Where a new policy has been taken out the first premium receipt should be called for and the allowance gvien in the next deduction of income-tax.

Example 3.—(*a*) Suppose a person's salary is Rs. 400 per mensem ; his total salary during the accounting year 1949-50 will be Rs. 4,800. Suppose he drew an advance of pay in February, 1950 of Rs. 400 and that he paid Life Insurance premium, etc., of Rs. 600 Tax at source on Rs. 4,800 after relief on account of Life Insurnace premium of Rs. 600 = Rs. 123-6-0 as shown below.

			Rs.	A.	P.
Income			4,800	0	0
Less Earned Income Relief 1/5th			960	0	0
Taxable income ..			3,840	0	0
Income tax on First Rs. 1,500 at *nil*			*Nil.*		
Income tax on Next Rs. 2,340 at -/1/-			146	4	0
Rs. 3,840			146	4	0
Average rate of tax	146 4 0	7.31 pies.			
	3,840	in the rupee.			

Income tax on Rs. 3,840—600=3,240 @ 7.31 pies in the rupee	Rs.	123	4 0

IN 1950-51 ASSESSMENT.

His position would be as under :—

Salary		4,800	0 0
Advance		400	0 0
Total ..		5,200	0 0
Less Earned Income Relief 1/5th		1,040	0 0
Total Income ..	Rs.	4,160	0 0
Income tax on First Rs. 1,500		*Nil.*	
Income tax on Next Rs. 2,660 @ -/1/-		166	4 0
Rs. 4,160		166	4 0
Average rate of tax $\frac{166\ 4\ 0}{4,160}$ 7.67 pies in the rupee.			
Less Life Insurance Relief on Rs. 600 @ 7.67		24	0 0
Net tax payable		142	4 0
Less tax already paid		123	6 0
Balance revcoverable by direct assessment	Rs.	18	14 0
(*b*) During the accounting year 1950-51 his salary would be taken at		4,800	0 0
Less advance recoverable		400	0 0
Balance ..		4,400	0 0

The tax recoverable from him at source under section 18 (2) would be as under :—

Income as shown above		4,400	0 0
Less Earned Income Relief 1/5th of the income		880	0 0
Total Income ..		3,520	0 0
Income tax on First Rs. 1,500		*Nil.*	
Income tax on Next Rs. 2,020 @ -/1/-		126	4 0
Average rate of tax $\frac{126\ 4}{3,520\ 0}$ 6.89 pies in the rupee.			
Less Life Insurance Relief on Rs. 600 @ 6.89 pies		21	9 0
Therefore the year's tax is		104	11 0
Average monthly tax = $\frac{104\ 11\ 0}{12}$		8	12 0

NOTE.—A house-building or motor car advance is not an advance of pay and tax is not therefore to be deducted when the advance is drawn.

The above examples show the method of deduction of tax in cases where the salary remains the same throughout the year. It is not, however, the intention that the tax should be collected in 12 equal monthly instalments

in cases where, on account of the employee going on leave or for other reasons, the salary figure varies. In such cases the tax should be deudcted on the amount paid every month at a rate representing the average rate of income-tax and super-tax per rupee applicable to the estimated total income of the employee, *e.g.*, in the case of an employee going on leave, the disbursing officers should calculate the average rate of income-tax and super-tax per rupee on the basis of the—

(*a*) salary drawn during the year before the commencement of the leave ; plus

(*b*) salary to be drawn while on leave ; plus

(*c*) salary to be drawn on return from leave during the same fiscal year.

APPENDIX 4

(*See* NOTE 2 BELOW RULE 230)

Rules made by the Auditor General for regulating the preparation of Last Pay certificates in cases of transfers on duty, or of return from leave.

1. Transfers on duty may be of two kinds :—

   (*i*) A Government servant may proceed on duty from one province or circle of audit to another.

   (*ii*) A Government servant may proceed on duty from one pl[redacted]ac[illegible] another in the same province or cricle of audit.

2. In the former case the certificate should be given as follows :—

   (*a*) If the Government servant is employed at the station of the Accountant General of his province, the certificate should be given by that officer, provided that the system of payment after pre-audit is followed in the audit office; otherwise the procedure laid down in clause (*b*) below should be adopted.

   (*b*) If he has to pass through that station on his way to his new province, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant General.

   (*c*) If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servant's new province.

Exception.—As an exception to the preceding rules, the last pay certificates of non-gazetted Government servants transferred from one province or circle of audit to another may be given by the head of the office and need not be countersigned by the Accountant General concerned but in the case of transfers out of Pakistan, the last pay certificate should be signed by the Accountant General.

3. In the second case of transfer, the Government servant should obtain last pay certificate from the officer in charge of the treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

4. A Government servant who has drawn his leave salary in Pakistan should, before returning to duty, obtain a last pay certificate from the Accountant General by whom or within whose jurisdiction, his leave salary was last paid.

5. The last pay certificate shall be prepared in all cases mentioned above in the form shown in the Annexure. This form provides for detail of the fund deductions, although the officer preparing the bills is responsible for their correctness; but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any of which he may afterwards receive notice to the treasury or the disbursing office from which the Government servant will in future draw pay.

6. In all cases of transfers from one district to another within the same audit circle, the last pay certificate should specify the last regular or monthly payment ; and the entire pay for the month in which transfer has been made, should be paid in the new district except where the Treasury or the Financial Rules of a Government provide to the contrary.

7. In the case of the pay bill of a Government servant of whatever rank required to accompany the headquarters of Government to a hill station or other station which has been declared to be the head quarters of Government for the time being, the signature or counter signature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

Appendix 4

ANNEXURE.

LAST PAY CERTIFICATE

Observe

Last pay certificate of.....

of the.....

proceeding on .....

to .....

2. He has been paid up to.....
at the following rates :—

Particulars.	*Rate.*
Substantive pay	
Officiating pay	
Deductions.	
.....	
.....	
.....	

3. He made over charge of the office of.....

.....

on the.....NOON of .....

4. Recoveries are to be made from the pay of the Government servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

Period.	*Rate*	*Amount*
From.....to.....at Rs. .....a month.		
From.....to.....at Rs.....a month.		
From.....to.....at Rs.....a month.		

6. He is entitled to draw the following :—

7. He is also entitled to joining time for.....days.

8. The details of the income-tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

(*Signature*) .....

(*Designation*) .....

Dated.....19 .

(P.T.O.)

APPENDIX 4

LAST PAY CERTIFICATE.

REVERSE

Detail of recoveries.

Nature of recovery .....

Amount Rs. .....

To be recovered in .....instalments.

Deductions made from leave salary.

From.....to.....on account of.....Rs. .....

From.....to.....on account of.....Rs. .....

From.....to.....on account of.....Rs. .....

Names of months.	Pay.	Gratuity, Fee, etc.	Funds and other Deductions.	Amount of income-tax recovered.	Remarks.
April 19 ..					
May 19 ..					
June 19 ..					
July 19 ..					
August 19 ..					
September 19 ..					
October 19 ..					
November 19 ..					
December 19 ..					
January 19 ..					
February 19 ..					
March 19 ..					

APPENDIX 5

See Rule 401 (2)

Extract from the rules in the Income-tax Manual regarding Refunds of Income-tax (and super-tax)

1. All refunds will be granted on the special income-tax form of refund.

2. Each order for refund of income-tax contains the following certificates :—

(*i*) Certified that with reference to the assessment record of for the year No. a refund of Rs. is due to

(*ii*) Certified that the income-tax concerning which this refund is given has been credited in the treasury.

(*iii*) Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

* * * * *

The whole onus of granting a refund is on the Income-tax Officer alone and it will be a part of the duties of inspecting officers, and not of the Audit Department, to see that the rules have been properly observed.

3. Each order of refund will be numbered serially and will be stamped with the stamp of the office of issue. The month and the date of issue will be written and not indicated by a figure.

4. The books of refund vouchers will remain in the personal custody of the Income-tax Officer who will intimate to the Treasury Officer, Sub-treasury Officer or to the office of the State Bank of Pakistan or a Branch of the Imperial Bank of India, as the case may be, the book which he is using. In the case of special circles dealing with salary cases, the number of the book brought into use will be notified to the Accountant General who will publish it in the *Gazette*. Income-tax Officers will maintain separate refund order books for each treasury or sub-treasury.

There will ordinarily be only one Refund Order Book for treasuries or sub-treasuries in a district or circle but the Commissioners of Income-tax may at their discretion prescribe separate Refund Order Books for each treasury or sub-treasury where they may consider it necessary to do so.

* * * *

7. A refund voucher will ordinarily be made payable only within the circle in which it is issued, the place of payment being the sub-treasury or the treasury of the district, unless there is an office of the State Bank of Pakistan or a Branch of the Imperial Bank of India at a station conducting the cash business of the Government in which case the voucher will

be made payable there. But if for particular reasons, the voucher has to be sent to another district, the Sub-treasury Officer, Treasury Officer of the district or the Manager or Agent of the Bank where the voucher is made payable will be informed by the Income-tax Officer. In the case of special circle dealing with salary cases, the voucher can be cashed in any sub-treasury, treasury or office of the State Bank of Pakistan or a Branch of the Imperial Bank which falls within the area of the circle.

8. The encashment of refund vouchers issued as payable in a district within an income-tax circle will be verified by Treasury Officers at fixed intervals of not more than one month as may be arranged with Income-Tax Officers. Where a voucher is issued as payable in a district other than that comprised in the circle, the fact of payment will be notified to the Income-tax Officer by the Treasury Officer.

9. Where a refund is paid by money order, the Income-tax Officer will show the amount found to be due for refund in the first certificate of the voucher, but will pass for payment a sum representing the amount due for refund *plus* the amount of money order commission. For instance, if the refund were for a sum of Rs. 25, the entry in item 4 of the refund voucher would be "Passed for payment of rupees twenty-five, annas four (Rs. 25-4-0") that is, Rs. 25 as above *plus* As. 4 for money order commission. The money order forms will be duly completed by the Income-tax Officer and sent by him to the Post Office along with a cheque drawn in favour of the Postmaster concerned for the amount of the refund *plus* money order commission. The Post office will arrange to pay the amount of the refund to the refundee. The postal receipt received by the Income-tax Officer will be pasted on the back of the counterfoil of the refund order and the payee's acknowledgment when received from the Postmaster will be sent to the Accountant General with the paid refund voucher. If in some cases it is not possible to transmit the payee's acknowledgment to the Accountant General along with the paid refund voucher, it will be sent to him later. The Income-tax Officer will also submit monthly to his Accounts Officer a classified account of the refunds made by him by cheques during the month. He will maintain a cash book in Form P. W. A. 1, and as soon as cheque is issued the transaction will be recorded in it. He will also furnish to the Accounts Officer concerned with his monthly account a list of cheques issued by him during the month. If in any case the money order is returned by the Post Office undelivered, its amount will at once be taken to the cash book as an item of receipt and remitted to the treasury.

10. If a refund under section 48 or 49 of the Income-tax Act is due to an assessee who is not resident in Pakistan such refund should be paid in rupees to the beneficiary's account in Pakistan and it should be left to him to obtain remittance abroad if admissible under the Exchange Control Regulations.

11. When a duplicate voucher is asked for because the period of the original voucher has expired, the original should be cancelled by the Income-tax Officer and attached to its counterfoil. A new voucher will then be issued, necessary cross references being entered in the counterfoils of both vouchers.

12. When a duplicate voucher is asked for on the ground that the original has been lost, the duplicate will not be issued until the period of the original voucher has expired and until the Income-tax Officer has satisfied himself that it has not been cashed and has stopped payment of it at the treasury on which it was issued.

13. In the special salary circles, when a refund is due to a person in receipt of salary which is being taxed at the source, the Income-tax Officer may, if convenient to the assessee, *e. g.*, in the case of Railway servants in receipt of small pay who have no banking account, grant the refund, by authorising short payments of the tax due on the next salary or pay bill or bills. Where this procedure is adopted the fact of the deductions should be noted in the monthly invoice of income-tax deductions.

APPENDIX 6

(*See* Rule 411)

Rules for the Payment of Compensation for Land taken up under the Land Acquisition Act.

1. Unless there be something repugnant in the subject or context, the rules given in this appendix for the acquisition of land for the Public Works Department apply *mutatis mutandis* to other departments of the Government also.

2. The term 'Act' used in this Appendix means the Land Acquisition Act, Act I of 1894.

Land Acquisition Officers.

3. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department and invested with the powers of a Collector under the Act, the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

4. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works officers, the expenditure being accounted for under the rules in the Account Code. The following procedure shall be observed by such officers.

5. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

6. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

7. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

8. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as Revenue Deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be accounted for as Public Works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary Revenue Deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

9. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 5. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

10. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts in triplicate in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the

Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the Court will be accounted for as

expenditure in the Public Works accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

11. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

12. The Head of the Local Administration may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

Payments under the Act after the Special Officer is relieved of his Special Duties.

13. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 10 and 11 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

14. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the civil treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 5 and 6. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in paragraph 7, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 5. The procedure laid down in paragraph 8 should also be observed by such Collector or Civil Officer.

15. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 9. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments into Civil Courts the procedure laid down (in paragraphs 10 and 11 should be observed.)

16. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the treasury to the payee, altering the words "Paid in my presence ——— (in cash / by cheque)" to "Pay—", or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Procedure in the office of the Accountant General.

17. Whether the payment is made by a special officer or by the Collector (or other Civil Officer) the audit of the Accountant General will consist in seeing that every payment is supported by a receipt in Forms C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding rules. The Accountant-General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

18. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A.; when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward the completed statements in Forms A, AA and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant General.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by the Government. If, however, the land is acquired for a body financially independent of the Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be debited against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Courts.

20. Investments under sections 32 and 33 of the Act of money deposited

in Courts should be arranged for, in the case of purchase of Government securities, in communication between the Court and the State Bank of Pakistan and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Bank will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Adjustment and Recovery of payments on behalf of bodies financially independent of the Government.

21. In any case in which land is acquired for a municipality or other body financially independent of the Government, the Head of the local administration may direct that the payments instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for the Government. If the Head of the Local Administration issues such an order, the Collector or other officer who makes payments on account of the land acquired, shall draw funds from the treasury and make payments in the manner laid down in these rules using the forms prescribed and shall render his accounts to the Accountant General. The municipality or other body will pay the estimated cost of the compensation to the credit of the Government in advance* on such dates and in such instalments as the Head of the Local Administration may direct, further payment to the Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payment as prescribed in these rules, debiting the payments against the advances received from the municipality or other body.

* These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits— "Deposits for work done for public bodies or individulas", while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay into the treasury for credit of the special deposit head ; any balance of the sum originally credited which is not claimed at the expiration of a year from date of the award will be paid into a Civil Court by the officer in accordance with paragraph 10.

Form A.

No. and date of Statement———————————.

Date of Award———————————.

Name of work for which land has been acquired———————————.

No. and date of declaration in———————*Gazette, viz.*, No.———————, dated———————page———.

Statement showing compensation awarded by———————*under Section*———————

———————*Act I of 1894 to all the persons interested in the plot of land situated in the village of*———————

———————*in state*,———————, *No.*———————*on the Revenue Roll*

of the District of———————, *Pergannah*———————

1	2	3	4	5	6	7	8	9*		10*	
Serial No.	Names of persons to whom payments is due under the award.	Area of land.	Abatement of land Revenue.	Valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	Remarks.	Number and date of voucher.		Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired.	
								No.	Date	Date	Reference to the report stating the date.
			Rs. a.	Rs. a.	Rs. a.						

*To be filled up in the Accountant General's office.

Note 1.—Each ward statement should be confined to the lands to be taken under one declaration—*i. e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note 2.—Regarding col. 7, see Note to Form AA.

Form AA

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No.———— dated————,

Name of work for which land has been acquired————

No. and date of declaration in ————*Gazette, viz.*, No.————, dated———,

page ————.

1	2	3					
		Particulars of amount entered in column 6 of the Award Statement.					
		a	b	c			d
				Amount deposited in court.			
Serial No. in the Statement of Award under section 11 of the Act.	Name of person to whom payment is made under the award.	Amount accepted without protest.	Amount accepted under protest.	Amount.	Court.	Reasons for depositing	Amount undisbursed owing to non-attendence, and the treasury in which it is deposited.
		Rs. a.	Rs. a.	Rs. a.			Rs. a.

NOTE.—In noting these particulars in the Award Statement it may be sufficient to enter the letter a, b, c, or d, as the case may be, in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c, or d in this statement.

Form B

No. and Date of Statement———————————

Name of work for which land has been acquired———————————

No. and date of declaration in———————*Gazette, viz.*, No.————, dated————, page————,

Statement showing the amount of compensation awarded by the Court of————, under Section 26 of Act I of 1894.

1	2	3	4	5	6	7	8
Serial No. in the Statement of Award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		Rs. a.	Rs. a.	Rs. a.	Rs. a.		

Form C

(observe)

No. of vouchers———.

Name of work for which the land has been acquired———.

No. and date of declaration in———*Gazette viz.*, No.———, dated——,

Serial No.———in Award Statement No.———, dated———.

Name of payee———,

I———of———,

pergannah———, zillah———,

do hereby acknowledge to have received Rs.———

———on account of cost of land taken up by the Government,

as detailed on reverse.

Signature of Payee———,

Locality———.

NOTE.— The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Pakistan language.

Form C

(observe)

No. of vouchers———.

Name of work for which the land has been acquired———.

No. and date of declaration in———*Gazette viz.*, No.———, dated——,

Serial No.———in Award Statement No.———, dated———.

Name of payee———,

I———of———,

pergannah———, zillah———,

do hereby acknowledge to have received Rs.———

———on account of cost of land taken up by the Government,

as detailed on reverse.

Signature of Payee———,

Locality———.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Pakistan language.

FORM C.

(Reverse.)

DETAILS OF LAND, ETC., AND THEIR VALUES.	DETAILS OF LAND, ETC., AND THEIR VALUES.
Mouza....., *Pergannah*....., *Zillah*	*Mouza*....., *Pergannah*....., *Zillah*.....
Land....., *Bigha*....., *Cotta*....., *Chuttack*	*Land*....., *Bigha*....., *Cotta*....., *Chuttack*.
Value.....*Rupees*.....*Annas*.....	*Value*.....*Rupees*.....*Annas*.....

FORM CC.

Consolidated voucher for payment made during————*19* , *in accordance with Award Statement No.*————
dated————, *on account of land acquired for*————*in the district of*————,
Tehsil,————*Mouza*————

1 Serial No. in Award Statement.	2 Name of payee.	3 Area of land.	4 Amount paid.	5 Signature of the payee and date of payment.
			Rs. A.	
	Total..			

Paid in my presence in cash / by cheque to the above person the total sum of Rupees†.....annas.....only.

†In words.

Dated.....

Signature of Officer

Appendix 6

FORM D.

Name of work for which land has been acquired .....

To the Judge of the Court at .....

The sum of Rs. ..... on account of compensation for land taken up for the above purpose. payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	Rs. A.	
		Total .		

Land Acquisition Officer.

Dated.....19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM D.

Name of work for which land has been acquired .....

To the Judge of the Court at .....

The sum of Rs. ..... on account of compensation for land taken up for the above purpose. payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	Rs. A.	
		Total .		

Land Acquisition Officer.

Dated.....19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM D.

Name of work for which land has been acquired .....

To the Judge of the Court at .....

The sum of Rs. ..... on account of compensation for land taken up for the above purpose. payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	Rs. A.	
		Total .		

Land Acquisition Officer.

Dated—————19 .

Received the above amount for credit to Civil Court Deposits.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM E.

Name of work for which land has been Acquired.....

To the Officer in charge of .....Treasury.

Please receive for transfer to credit of Revenue Deposits the sum of Rs.....on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	Remarks.
		Acres.	Rs. A.	
	Total			

Dated.....19 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

FORM E.

Name of work for which land has been Acquired.....

To the Officer in charge of .....Treasury.

Please receive for transfer to credit of Revenue Deposits the sum of Rs.....on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	Remarks.
		Acres.	Rs. A.	
		Total	..	

Dated.....19 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX 7.

(*See* Rule 419.)

Instructions for Commissions and Committees.

1. These orders apply to Commissions and Committees of the Government which do not remain exclusively at the headquarters of the Government. In what follows, the term "Commission(s)" applies also to such Committees. The Secretary will be the officer in charge of the accounts unless a separate officer has been nominated for this purpose.

2. All expenditure will be incurred under the orders of the proper department of the Government and no disbursements may be made except in accordance with authorised rules and orders. The expenditure will, unless specific orders to the contrary are issued, be audited and brought to account by the Accountant General, Pakistan Revenues (hereafter referred to as the "Accounts Officer").

Cheques.

3. The Accounts Officer should be supplied with specimen signature of the Secretary to the Commission and he will arrange for the supply of necessary funds on the application of the Secretary. Applications should ordinarily be made by letter in sufficient time to admit of an assignment being granted on the treasury by letter or, when necessary by telegram. The Secretary will draw against such assignments by means of cheques which may either be made payable to the Secretary when he requires cash or to individuals to whom the Secretary has to make payments. Cheques books will be furnished by the Accounts Officer on requisition to him. Before a cheque book is brought into use, the Secretary should advise the Agent or Manager of the Bank or the Treasury Officer concerned and supply him with the specimen signatures. As far as possible the Secretary should make payments by cheque in order to avoid the risks involved in the custody of cash.

Bills.

4. Bills should be prepared in the appropriate bill forms prescribed in Part V and attention is directed to the requirements of rule 138 in this connection. A rubber stamp should be used to record on each bill the names of the major and minor heads (if any) concerned and the name of the Commission. No separate bills in respect of contingent charges need be submitted, the payees' receipts being treated as bills in such cases.

Payees' receipts for items not exceeding Rs. 25 need not be furnished to the Accounts Officer but should be retained by the Secretary after cancellation for a year before destruction. Such items should be detailed on the reverse of the abstract submitted to the Accounts Officer under paragraph 5 below. Where payees' receipts cannot be obtained without a disproportionate amount of trouble, a certificate from the Secretary to the effect that the expenditure has actually been incurred will be accepted. Vouchers in appropriate forms should accompany the abstract mentioned in paragraph 5.

Attention is also directed to the necessity of furnishing an absentee statement or a nil report regarding absentees with vouchers relating to the pay of the establishment.

Cash Book and Account.

5. A Cash Book should be maintained in Form T. R. 4A, and an abstract of the same in such form as may be prescribed by the Accounts Officer (duly signed by the Secretary) should be submitted to the Accounts Officer each month, so as to reach him not later than the 10th of the following month. The abstract should show (on the receipts side) the opening cash balance and (on the disbursement side) the closing cash balance of the month, the latter being verified by the Secretary by actual count. If he is unable to do this, he should make appropriate modification in the certificate regarding actual count. The following certificates should be recorded by the Secretary on the abstract :—

"(1) The closing balance has been verified by actual count and found correct.

(2) Conveyance hire shown in the abstract was unavoidable and was not incurred for a gazetted Government servant.

(3) Articles of non-expendible stores included in the abstract have been duly accounted for in a stock register maintained by me and that the rates paid are not high as compared with market rates and were received in good order."

Receipts.

6. Receipts of Government money should not be acknowledged by letter. Counterfoil machine numbered receipt books (Form T. R. 5) should be used and all receipts should be signed by the officer in charge of the accounts and by a clerk. This officer should attest the relevant entry in the cash book when he signs the receipt.

Verification of Cash.

7. The actual cash balance should be verified during the month by the officer in charge of the accounts and he should then record a dated certificate 'cash in hand verified and found to be Rupees (in words)————(Rs. -/-/-).

(*See* also paragraph 5 regarding monthly verification of cash by the Secretary.)

Custody of Cash.

8. A cashier should be appointed to each Commission, who will be responsible for the custody of cash and control of receipts and payments. Wherever possible the cashier should be a person who holds a lien on a permanent post under the Government, but if this is not thec ase he should be required to give adequate security. Money should not be drawn in advance or in excess of immediate requirements or merely to prevent a lapse

of funds. A cash box should be provided for holding the cash and it should be deposited in the nearest treasury or sub-treasury for safe custody when an appreciable sum of money has to be kept overnight : such action must in particular be carried out when some days will elapse before the cash is again required. If the cash box is not deposited at the treasury overnight, proper steps should be taken for its safety.

9. Government money should be kept in an entirely separate cash box from private cash and transactions relating to services rendered to the personnel of the Commission should be kept out of the Government accounts. Persons entrusting their private money to the cashier do so at their own risk, but the Secretary should depute some one to verify monthly the cash balances held against such private transactions.

Control of Expenditure.

10. The following general instructions relating to the control of expenditure will be applicable, except to the extent that they are abrogated by specific instructions to the contrary :—

(1) The Administrative Department concerned will be responsible for the control of expenditure.

(2) The Secretary will send the controlling authority a monthly statement showing to the nearest rupee the progressive expenditure from the 1st of April of the current year to the end of the past month under the heads :—

Pay of officers (non-voted).
Pay of officers (voted).
Pay of Establishment.
Allowances and honoraria.
Contingencies.

(3) For the purpose of control, the Accounts Officer will also send to the controlling authority a monthly statement of book adjustments relating to the expenditure of the Commission and will intimate to the Secretary and to the controlling authority any instances of misclassification in the accounts prepared by the Secretary.

(4) In special cases, sub-heads other than those mentioned in clause (2) may be prescribed.

Purchase of Books and Stationery.

11. The Secretary is authorized to incur expenditure on the following items subject to the cost being met within the sanctioned allotment of the Commission :—

(1) The purchase of such books and publications as may be required for the Commission's use.

(2) The local purchase of such articles of stationery as may be urgently required up to Rs. 20 in each case and subject to a maximum limit of Rs. 250 in the year.

Printing.

12. The sanction of the Controller of Stationery and Printing is required before the printing work of Commissions can be undertaken in any Government Press. The question of the desirability of printing the evidence before Committees, etc., should be carefully considered in each case and as far as possible the printing of evidence in full should be restricted to the most important Commissions only. Such Commissions as are authorised to have printing work done should ordinarily confine their work to a particular press and should avoid sending it piecemeal. When it is found necessary to send work to other presses, care should be taken to send a sample of that portion which is already in print, so as to serve as a guide in regard to set up, style and size. All work will be paid for in cash on presentation of the bill by the press concerned. Managers of Presses should submit their bills promptly, as difficulty arises in realising the money once a Commission has been dissolved.

APPENDIX 8

(*See* NOTE BELOW RULE 735)

State Bank of Pakistan Remittances—Conditions governing issue of Government drafts.

1. Subject as hereinafter provided, " Government " drafts *at par* will be issued for remittances on behalf of the Central Government and for other *quasi* public purposes set forth in para. 4 below, under the terms and conditions hereinafter specified.

2. Two forms of " Government " drafts will be issued :—

(*i*) *State Bank of Pakistan Government Drafts*—to be drawn by or on places where the State Bank is represented by its Treasury Agencies, and drafts to be drawn by the State Bank on its own offices and branches of the Imperial Bank of India, and

(*ii*) *Imperial Bank of India Government Drafts*—to be drawn by the Imperial Bank of India on its own offices and branches.

In either case the drafts will be superscribed " On Government account only ".

3. (*a*) Drafts will be issued for a minimum amount of Rs. 25, except in special circumstances, such as sepoy's remittance, or that of a rating of the Royal Pakistan Navy below the rank of a leading seaman (or its equivalent), or for the remittances of the surplus of the estates of deserters subject to the Indian Army Act or the Indian Navy Discipline Act as adopted in Pakistan or for payments in connection with securities deposited with the State Bank of Pakistan for and on behalf of Government. The limit of " Government " draft obtainable for private purposes of a Government officer is, in all cases, but that of a sepoy or a rating of the Royal Pakistan Navy (specified above) proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.—The term 'sepoy' as used here includes non-combatant and class I followers mentioned in Appendix XXVI—Regulations for the Army in India as adopted in Pakistan.

(*b*) The maximum drawing on any one day, which may not be exceeded without the express sanction of the Currency Officer, will be as follows :—

	Rs.
At or on a sub-treasury	5,000
At or on a treasury (not being a sub-treasury) except on the State Bank	25,000
At a treasury on the State Bank	Without limit.
By and on offices of the State Bank and officesand branches of the Imperial Bank of India having currency chest facilities	Without limit.

4. The issue of " Government " drafts *at par* is authorised in the following cases—

(1) *General.*—To a Government officer, for a remittance to be made by him in his official capacity in payment of any service rendered

or in pursuance of his official duties. The purpose for which the drafts are required must be clearly stated in the application.

NOTE.—The facility of remittance by "Government" Drafts *at par* is also permitted to the Local Funds named in Schedule A to this Appendix, and to such additional funds as may be determined from time to time by the Government in consultation with the State Bank subject to the condition that the remitances are for *bona fide* public purposes.

(2) *Public Works.*—To Executive Engineers, District Surveyors and to all sub-Divisional Officers in the Public Works Department, whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done by one division on account of another, the adjustment will be made by book transfer.

(3) *Railways.*—To disbursing officers, on the conditions specified in '(2) Public Works' above ; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways.

(4) *Telegraphs.*—To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.

(5) *Pay and allowances of Civil Officers.*—The remittance of pay and allowances is not ordinarily a *bona fide* public purpose, but a Government draft may be obtained for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn. Government drafts may also be obtained for remittances covered by rule 235.

Officers of the Public Works Department may, when presenting bills for pay and travelling allowance of their establishments, obtain Government drafts on other district treasuries for amounts which may have to be disbursed outside the district but within their own jusrisdiction.

(6) *Payment of Passages of Civil Officers.*—To Accountants General, for the payment of passage booked by shipping Co. and agents.

(7) *For remittance of pensions to widow and orphan incumbents on the Indian Civil Service and the Superior Civil Services (India), Family Pension Funds, not drawn in Karachi.*—To the incumbents or their agents.

(8) *Pilgrims' remittances.*—(*a*) To the Collector of Karachi, for remittance of refund of pilgrim deposits and of proceeds of the estates of deceased pilgrims in the Hedjaz to their heirs and for refunds of cost of unused passage tickets to pilgrims or their heirs.

(*b*) To Collectors for monthly remittance to Messrs. Thomas Cook

and Son at Karachi, of amounts realised by sale of tickets to pilgrims from Karachi or Chittagong to Jeddah and back.

(*c*) To the Executive Officer, Port Hajj Office, Chittagong, for remittance of proceeds of the estates of deceased pilgrims in the Hedjaz to their heirs and for refunds of cost of unused passage tickets to pilgrims or their heirs.

(9) *Emigrants' remittances.*—For remittances of the estates of deceased emigrants to their heirs and of deposits of returned emirants.

(10) *Workmen's Compensation.*—To a Commissioner for Workmen's Compensation, in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with section 21 (2) of the Workmens' Compensation Act (VIII of 1923).

(11) *Deleted.*

(12) *Deleted.*

(13) *Salt Refunds*—

(*i*) The following officers of the Central Excise and Salt Department on account of refund of Salt revenue to traders :—

(*a*) Deputy Collector of Central Excise, Karachi,

(*b*) The Superintendent in charge at Warcha and Kalabagh.

(*ii*) The following officers of the Central Excise and Salt Department for the refund of duty to the concessionaires of industrial salt :—

The Deputy Collector of Central Excise, Karachi ; the Assistant Collector of Central Excise, Lahore ; and the Assistant Collector of Central Excise, Chittagong.

(14) *Refunds of Electoral Deposits.*—For the remittance of electoral deposits refunded to candidates for the Legislative Bodies, who are residing in districts which are different from those where the deposits were originally lodged.

(15) *Officers of the Defence Department*—

(*a*) *Men on leave in Pakistan.*—For remittances by Commanding officers under ruie 491 to men on leave.

(*b*) *Estates of deceased persons and deserters subject to the Indian Army Act of* 1911 *or the Indian Navy (Discipline) Act.*—For remittance of surplus of the estates to the Accountant General, Pakistan Revenues, Karachi.

(*c*) *For private remittance of British warrant and Non-Commissioned Officers and Men (Departmental and Regimental).*—To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other disbursing officers.

(*d*) *For private remittances of Pakistan officers and men of Pakistan Corps.*—To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

(*e*) *For purchase of Government Promissory Notes out of funds in trust.*—To Military officers in Military employ in favour of State Bank of Pakistan at Karachi, Lahore and Dacca.

(16) *Regimental cheques.*—In the case of Pakistan Regiments of Infantry and Cavalry and Batteries or Companies of Royal Pakistan Artillery and Pakistan Corps, in part payment of any of the regimental cheques.

(17) *Trust Funds.*—To Government officers, in favour of the State Bank, Karachi, Lahore and Dacca for the purchase of Government Promissory Notes out of funds held in trust, including transactions of States which have acceded to Pakistan.

(18) *For Family Remittances in the following cases* :—

(*i*) *Police.*—To Pakistan officers and men of the Police constabulary, for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.

(19) *Subscriptions for a public or quasi-public purpose.*—The head of a Local Administration or any Department of the Central Government desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose may allow the issue of one draft a month, from any district treasury to the local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the Central body.

(20) *Pakistan Food and Agriculture Committee.*—To the Pakistan Food and Agriculture Committee, for payments to be made in respect of the research funds at its disposal.

(21) *Pakistan Central Cotton Committee.*—(*i*) To the Secretary of the Pakistan Central Cotton Committee, Karachi, for remittance of payments on account of grants sanctioned by the Committee.

(22) *Deleted.*

(23) *Deleted.*

(24) *Deleted.*

(25) *Allowances paid by States which have acceded to Pakistan.*—For remittance of allowances paid by the States which have acceded to Pakistan through Political Officers under Government guarantee or under the special sanction of the Government.

(26) *Deleted.*

(27) *Deleted*

(28) *Local Funds in Central Areas.*—(*i*) To any Local Boards for investment of their surplus funds in an office of the State Bank or a branch of the Imperial Bank of India or in any Co-operative Bank authorized by the Government for this purpose.

(*ii*) To Co-operative Banks in which these surplus funds have been invested for remittances of interest or investments realised for payment to the Local Boards or Municipalities.

(*iii*) To Municipalities and School Boards for remittance of their surplus funds for investment to any Co-operative Bank.

(29) *For Remittance by Public Debt Office of interest on Government Promissory Notes.*—For remittance by the Public Debt Office (*i*) of interest overdue on Government Promissory Notes which are transmitted to it for renewal by a treasury other than that on which they are enfaced for payment of interest ; (*ii*) of broken interest on allotment certificates ; (*iii*) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual.

(30) *General Public.*—At Treasury Agencies for remittance to the office of the State Bank of Pakistan at Karachi, Lahore or Dacca for purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Rs. 5,000.

NOTE.—In order to ensure that "Government" drafts are used for the purpose for which they are taken, they should be issued payable to the office of the State Bank of Pakistan at Karachi, Lahore or Dacca., and marked "for investment in Government Securities."

Schedule A.

1. Police Funds.
2. Imperial Service Local Charges Fund.
3. Northern India Salt Revenue Badge Fund.
4. Minor Pilotage Fund.
5. Landing and Shipping Dues Fund.
6. Chaukidari Uniform Fund.

APPENDIX 9

List of Treasuries and Sub-treasuries in Pakistan

EXPLANATION OF ABBREVIATIONS.

C. Collector.
C.O. Currency Officer.
D.C. Deputy Comm issioner.
I.B. Imperial Bank of India.
N.S. Assistant Commissioner. Western Pakistan Salt Revenue.
O.C. Officer in Charge.
P.A. Political Agent.
P.O. Political Officer.
R. Resident.
S.B. State Bank of Pakistan.
G.D. Government Draft.
S. Superintendent.
B.D. Bank Draft.
T.O. Treasury Officer.
T.T. Telegraphic Transfer.

NOTE 1.—Treasuries and Sub-treasuries have been arranged in accordance with the Government under whose administrative control they are situated. The names of District Treasuries are arranged alphabetically for each province and are printed in two different kinds of capital letters, those banking with the Imperial Bank of India or State Bank of Pakistan being printed in capital letters (*brevier Sans seriff-types e.g.* **KARACHI**) and the others in briever cap (*e.g.* KURRAM). The names of sub-treasuries are given immediately below the District Treasuries concerned. These also are printed in two different sets of types, those banking with the Imperial Bank of India being printed in *brevier clarendon lower case* types (*e.g.* **Kasur**), and the rest in briever lower case (*e.g.* Barkhan).

NOTE 2.—Treasuries and Sub-treasuries where there are no Currency Chests are underlined.

NOTE 3.—All names are spelt as far as possible after the Post Office Guide.

NOTE 4.—Provincial treasuries are under the audit of the Provincial Accountant General or Comptroller as the case may be. Treasuries of the Central Government are under the audit of the Accountnat General, Pakistan Revenues, unless otherwise specified.

Serial No.	Names of Treasuries and Sub-Treasuries.	Officer, if any on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued.
1	CHITRAL(*g*)	O.C.
2	KARACHI	S.B.
3	**KURRUM** (*g*)	O.C.
4	MALAKAND(*g*)	O.C.
5	QUETTA	I.B.
6	Barkhan	O.C.
7	Dalbandin	O.C.
8	Duki	O.C.
9	Fort Sandeman(*d*)	O.C.
10	Harnai	O.C.
11	Hindubagh	O.C.
12	Jhatpat	O.C.
13	Killa Saifulla	O.C.
14	Loralai(*d*)	O.C.
15	Musakhel	O.C.
16	Nushki (*d*)	O.C.
17	Pishin	O.C.
18	Sibi	O.C.
19	Chaman (*d*)	O.C.
20	Ziarat	O.C.

(*g*) Under the audit control of Comptroller , N. W. F. P.
(*d*) Issues B.D.'s and G.D.'s but cannot be drawn upon.

APPENDIX 9

Serial No.	Names of Treasuries and Sub-Treasuries.	Officer, if any on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued.
	SIND.	
21	DADU	C.
22	Johi	O.C.
23	Kakkur	O.C.
24	Kohistan..	....
25	Kotri	O.C.
26	Mehar	O.C.
27	Sehwan	O.C.
28	HYDERABAD, SIND	I.B.
29	Badin	O.C.
30	Dero Mohbat	O.C.
31	Guni	O.C.
32	Hala	O.C.
33	Tando Alahyar	O.C.
34	Tando Bago	O.C.
35	KARACHI (*a*)	S.B.
36	Ghorabari	O.C.
37	Jati	O.C.
38	Keti Bandar	O.C.
39	Mirpur Bathorao	O.C.
40	Mirpur Sakro	O.C.
41	Shahbandar	O.C.
42	Sujawal	O.C.
43	Tatta	O.C.
44	LARKANA	I.B.
45	Dokri	O.C.
46	Kambar	O.C.
47	Mirokhan	O.C.
48	Ratodero	O.C.
49	Shahdadkot	O.C.
50	Warah	O.C.
51	MIRPUR KHAS, thar and parlkar	I.B.
52	Chachro	O.C.
53	Digri	O.C.
54	Diplo	O.C.
55	Jamesabad	O.C.
56	Khipro	O.C.
57	Mitti	O.C.
58	Nagar-Parkar	O.C.
59	Samaro	O.C.
60	Sanghar (Mirpur-Khas)	O.C.
61	Umarkot..	O.C.
62	NAWABSHAH	C.
63	Kundiaro	O.C.
64	Moro	O.C.
65	Naushahro	O.C.
66	Sakrand	O.C.
67	Shahdadpur	O.C.
68	Sinjhoro	O.C.
69	SUKKUR	I.B.
70	Garhi Khairo	O.C.
71	Garhi Yasin	O.C.
72	Ghotki	O.C.

(*a*) Karachi Treasury is both a Central and Provincial Treasury. G.Ds, B.Ds, and T.Ts. should be issued on the Currency Officer, S.B. Karachi.

APPENDIX 9

Serial No.	Names of Treasuries and Sub-Treasuries.	Officer, if any on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued.
	SIND—*contd.*	
73	Jacobabad	O.C.
74	Kandkot	O.C.
75	Kashmor	O.C.
76	Mirpur-Mathelo	O.C.
77	Pano-Akil	O.C.
78	Rohri	O.C.
79	Shikarpur	O.C.
80	Thul	O.C.
81	Ubauro	O.C.
	PUNJAB.	
82	ATTOCK, CAMPBELLPUR	D.C.
83	Fatehjang	O.C.
84	Pindigheb	O.C.
85	Talagang..	O.C.
86	DERA GHAZI KHAN	D.C.
87	Jampur	O.C.
88	Rajanpur	O.C.
89	Sanghar (Dera Ghazi Khan)	O.C.
90	GUJRANWALA	I.B.
91	Hafizabad	O.C.
92	Wazirabad	O.C.
93	Gujrat	D.C.
94	Kharian	O.C.
95	Phalia	O.C.
96	JHANG	D.C.
97	Chiniot	O.C.
98	Shorkot	O.C.
99	JHELUM	D.C.
100	Chakwal	O.C.
101	Pind Dadan Khan	O.C.
102	LAHORE (*e*)	S.B.
103	Chunian	O.C.
104	Kasur	I.B.
105	LYALLPUR	I.B.
106	Jaranwala	O.C.
107	Samundri	O.C.
108	Toba Tek Singh	O.C.
109	MIANWALI	D.C.

(*e*) G.Ds. B.Ds. and T.Ts. should be issued on the Currency Officer S.B., Lahore.

(*b*) Authorized to cash G.Ds. issued by Fazilka Sub-Treasury to the extent of Rs. 1,000 monthly in payment of pay and allowances of the Sub-Divisional establishment at Pakpattan under the Executive Engineer, Sulemanke Division.

(*c*) Authorized to cash G.Ds. issued by the TreasuryOfficer Montgomery in payment of pay and allowances of the establishment of—

(*i*) The Eastern Bar Division to the extent of Rs. 1,500 a month and
(*ii*) The Kutabpur Sub-Division of the Western Bar Division to the extent of Rs. 3,000 a month.

(*d*) Authorized to cash G.Ds. issued by the T. O. Montgomery to the extent of Rs. 6,000 monthly in paymnet of pay and allowances of the establishments of Mittru and Sechanwala Sub-Divisions Western Bar Division.

APPENDIX 9

Serial No.	Names of Treasuries and Sub-Treasuries.	Officer, if any on whom B.Ds. and G.D may be drawns. and T.Ts. issued.
110	Bhakkar	O.C.
111	Isakhel	O.C.
112	MONTGOMERY	I.B.
113	Dipalpur	O.C.
114	Okara	I.B.
115	Pakpattan	O.C.
116	MULTAN	I.B.
117	Kabirwala	O.C.
118	Khanewal (*c*)	O.C.
119	Lodhran	O.C.
120	Mailsi (*d*)	O.C.
121	Shujabad	O.C.
122	Vehari	O.C.
123	MUZAFFARGARH	D.C.
	PUNJAB—*contd.*	
124	Alipur (Muzaffargarh)	O.C.
125	Kot Adu	O.C.
126	Leiah	O.C.
127	RAWALPINDI	I.B.
128	Gujarkhan	O.C.
129	Kahuta	O.C.
130	Murree	T.O.
131	SHAHPUR, SARGODHA	I.B.
132	Bhalwal	O.C.
133	Khushab	O.C.
134	Shahpur	O.C.
135	SHEIKHUPURA	D.C.
136	Nankana Sahib (*a*)	D.C.
137	Shahdara	O.C.
138	SIALKOT	I.B.
139	Daska	O.C.
140	Narowal	O.C.
141	Pasrur	O.C.
142	Shakargarh	O.C.
	NORTH-WEST FRONTIER PROVINCE.	
143	BANNU	D.C.
144	Laki-Marwat	O.C.
145	Miranshah (*f*)	O.C.
146	DERA ISMAIL KHAN	O.C.
147	Kulachi	..
148	Tank(*a*)	O.C.
149	HAZARA, (ABBOTTABAD)	I.B.
150	Dunga-Gali (*c*)	O.C.
151	Haripur	O.C.
152	Mansahra	O.C.
153	KOHAT (*d*)	O.C.
154	Banda (Kohat)	O.C.
155	Hangu (*e*)	O.C.
156	MARDAN	O.C.
157	Sawabi	O.C.

(*a*) Authorized to cash G.Ds. issued by the T.O. Lyallpur in payment of pay and allowances of the establishment of the Executive Engineer P. W. D., Electricity Branch, Lyallpur Division.

APPENDIX 9

Serial No.	Names of Treasuries and Sub-Treasuries.	Officer, if any on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued.
158	PESHAWAR	S.B.
159	Charsadda	O.C.
160	Nowshera	I.B.
	EAST BENGAL.	
161	BACKERGANJ, BARISAL	C.
162	Bhola	O.C.
163	Patuakhali	O.C.
164	Pirojpur	O.C.
165	BOGRA	C.
166	CHITTAGONG	I.B.
167	Cox-bazar	O.C.
168	Rangamati(*a*)	O.C.
169	DACCA	S.B.
170	Manikganj (*e*)	O.C.
171	Munshiganj (*b*) (*c*)	O.C.
172	Narayanganj	I.B.
173	DINAJPUR	C.
174	Thakurgaon	O.C.
175	FARIDPUR	C.
176	Goalundo (*d*)	O.C.
177	Gopalganj (Faridpur)	O.C.
178	Madaripur	O.C.
179	JESSORE	C.
180	Jhenidah	O.C.
181	Magura	O.C.
182	Narail	O.C.
183	KHULNA	C.
184	Bagarhat (*f*)	O.C.
185	Satkhira	O.C.
186	MYMENSINGH	I.B.

(*b*) Authorized to issue and cash G.Ds. without any limit.

(*c*) This is a seasonal Sub-Treasury Working during the summer months only. Authorised to issue for military purposes G.Ds. without limit on theMilitary Treasury Chest, Cherat.

(*d*) Authorized to issue for Military purposes G.Ds. without any limit on the Military Treasury Chests at Malakand and Drosh on requisitions from officers Commanding Units.

(*e*) Authorized to issue and cash G.Ds. without any limit for Military purposes and also to cash G.Ds. issued by the Treasury Officers in the N.-W. F. Province for remittances of pay of Policemen under training at Nangu.

(*f*) Central Sub-Treasury.

(*a*) Authorized to issue to G.Ds. only.

(*b*) Authorized to issue G.Ds. on account of certificate demands and for certain other purposes also.

(*c*) Authorized to issue one G.D. in a year on the S.B. Dacca on the requisition of the Superintendent, Munshiganj, Sub-Jail, Munshiganj.

(*d*) Authorized to cash G.Ds. issued by the S.B. Dacca on the requisition of the Chief Accounts Officer, E.B. Railway, Chittagong, for payment of Municipal taxes on local Railway Buildings.

(*e*) Authorized to issue G.Ds. on the Mymensingh Backerganj, Tippera, Faridpur, Pabna and Rangpur Treasuries and the Goalundo, Sirajgunj and Tangail Sub-Treasuries for a total sum not exceeding Rs. 2,000 a year in connection with certificates demand cases.

(*f*) Authorized to issue G.Ds. on Backerganj in favour of Certificate Officer Barisal.

APPENDIX 9

Serial No.	Names of Treasuries and Sub-Treasuries.	Officer, if any on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued.
187	Jamalpur (*a*)	O.C.
188	Kishoreganj	O.C.
189	Netrokona	O.C.
190	Tangail	O.C.
191	KUSHTIA	O.C.
192	Chauadanga	O.C.
193	Meherpur	O.C.
194	NOAKHALI	C.
195	Feni	O.C.
196	PABNA	C.
197	Serajganj (*b*)	O.C.
198	RAJSHAHI	C.
199	Nator (*a*)	O.C.
200	Naugaon	O.C.
201	RANGPUR	C.
202	Gaibandha (*a*) (*c*)	O.C.
203	Kurigram	O.C.
204	Nilphamari	O.C.
205	SYLHET	C.
206	Habiganj	O.C.
207	Sonamganj	O.C.
208	South Sylhet, Maulvi-bazar	O.C.
209	TIPPERA, COMILLA	C.
210	Brahmanbaria	..
211	Chandpur	I.B.

(*a*) Authorized to cash G. Ds. issued by the S. B. Dacca on the requisition of the Chief Accounts Officer, E. B. Railway, Chittagong, for payment of Municipal Taxes on Local Railway Buildings.

(*b*) Authorized to issue and cash G. Ds. without any limit except in the case of Co-operative Societies where the Sub-Treasury will issue and cash G. Ds. up to a limit of Rs. 1,50,000 per month for total issues or encashments provided that, in the case of the issues, the amount of whole rupees and notes tendered do not exceed Rs. 2,000 and Rs. 15,000 respectively a day.

(*c*) Authorized to issue G.Ds. on account of certificate demands, and for certain other purposes also.

Supplementary List Showing Names of Banking Treasuries and Sub-Treasuries in Pakistan.

Serial No. in the main list.	Names of	
	Treasuries	Sub-treasuries.
	CENTRAL.	
2.	Karachi.	
5.	Quetta.	
	SIND.	
28.	Hyderabad.	
35.	Karachi.	
44.	Larkana.	
51.	Mirpurekhas, Thar and Parkar.	
69.	Sukkur.	
	PUNJAB.	
90.	Gujranwala.	
102.	Lahore.	104. Kasur.
105.	Lyallpur.	
112.	Montgomery.	114. Okara
116.	Multan.	
127.	Rawalpindi.	
131.	Shahpur. (Sargodha).	
138.	Sialkot.	
149.	Hazara (Abbotabad).	
158.	Peshawar	160. Nowshera.
166.	Chittagong	172. Narayanganj.
169.	Dacca	
186.	Mymensingh	211. Chandpur.

APPENDIX 9

List of Small Coin Depots in Pakistan.

Serial No.	Names of Small Coin Depots.	In charge of
	Central Revenues.	
1	Quetta	I.B.
	East Bengal.	
1	Chittagong	I.B.
2	Dacca	I.B.
3	Mymensingh	I.B.
4	Naraingunj	I.B.
	Punjab.	
1	Lahore	C.O.
2	Lyallpur	I.B.
3	Montgomery	I.B.
4	Multan	I.B.
5	Rawalpindi	I.B.
6	Sialkot	I.B.
	Sind.	
1	Hyderabad	I.B.
2	Karachi	C.O.
3	Larkana	I.B.
4	Sukkur	I.B.
	North-West Frontier Province.	
1	Peshawar	I.B.

APPENDIX A

(*See* PART XIV, CHAPTER I, NOTE BELOW PARAGRAPH 3.)

List of Officers of the State Bank of Pakistan and Local Head Office and Branches of the Imperial Bank of India.

1. State Bank of Pakistan—

Karachi

Dacca

Peshawar.

Lahore.

Chittagong.

2. Imperial Bank of India—

Karachi (Local Head Office).
Abbottabad.
Bahawalpur.
Chandpur.
Chittagong.
Dacca.
Gujranwala.
Hyderabad (Sind).
Kasur.
Larkana.
Lahore.
Lyallpur.
Mirpur Khas.
Montgomery.
Multan.
Mymensingh.
Narayanganj.
Naushera.
Okara.
Peshawar Cantt.
Quetta.
Rawalpindi.
Sargodha.
Sialkot.
Sukkur.

APPENDIX B.

(*See* PART XIV, CHAPTER II, NOTE 3 BELOW PARAGRAPH 14.)

Instructions to Treasury Officers and Agents of the Imperial Bank of India incharge of Currency Chests.

The accounts of all currency chests are maintained at the Issue Department of the State Bank which is the head office of the circle. As that office has not only to bring all transactions to book but also to watch that each transaction is adjusted by an opposite transfer of an equivalent amount and that the balancee shown in the accounts agrees with the balances reported in the verification statement, it is essential that opposite transfers should be correctly made and that all transactions should be reported promptly and accurately. The following instructions have been framed with this object and failure to observe them will in each instance be noted as a treasury irregularity.

2. Currency chest transactions come under the following categories :—

A.—not involving opposite transactions—

(1) actual remittances of treasure from one chest to another within the circle to or from the head office of the circle, or between one chest in the home circle and another within a foreign circle.

B.—involving opposite transactions within the district—

(2) *local exchanges, i.e.*, deposits into (or withdrawal from) chest at the treasury or the Bank immediately adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the chest at the treasury or the Bank at the same place. These transactions should not be confused with local transfers.

(3) *intra-district or local transfers, i.e.*, deposits into (or withdrawal from) one currency chest in the district adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) another currency chest situated at the headquarters of the district or *within the same district*, where there is no branch of the Bank in charge of a currency chest either at the headquarters of the district or in any of the sub-divisions thereof ; and

C.—involving opposite transactions at the place where the head office of the circle is situated :—

(4) *extra-district transfers or treasury/Bank transfers requiring adjustment outside the district, i.e.*, deposits into (or withdrawal from) treasury/Bank balance either at the district headquarters or in any of the sub-divisions of the district, adjusted not within the district but by the withdrawal (or deposit) of an equivalent amount from (or into) the currency chest maintained at the Bank at the place where the head office of the circle is situated.

3. All currency transactions must be reported on currency slips as described in clause (*v*) of paragraph 14 of Part XIV. These slips should be numbered serially for each financial year to facilitate reference. Each transaction should be classified in one of the categories described in Instruction No. 2. Transactions of the same class taking place on the same day may be entered in one slip but transactions of different kinds must always be recorded in separate chest slips. The following instructions should also be carefully noted in preparing slips :—

(*i*) The name of the office to or from which a remittance is sent or received, should be stated.

(*ii*) Local exchange must not be confused with the local or treasury (or Bank) transfers and must be promptly reported.

(*iii*) In the case of a local or intra-district transfer, the place where the opposite transfer takes place should be stated.

(*iv*) To enable the treasury (or the Bank), *i.e.*, extra district transfers, to be effected at the Issue Department without delay, separate intimations are sent to the Currency Officer or the Bank, as the case may be, either by letter or by telegram. These intimations should show separately the value of notes and coin transferred, and as these details are entered in the Issue Department accounts at the time, it is essential that there should be no discrepancy between the amounts shown in the intimations and in the slips advising the transactions. Delay must also be avoided in carrying out all transfers at the chest or in sending slips to the Currency Officer.

4. (1) Slips for actual remittances of treasure, local transfers, local exchanges and treasury (or the Bank) transfers should be sent by the Treasury Officer or the Bank direct to the Currency Officer. In the case of sub-treasuries copies of such slips except those relating to local transfer should, however, be sent simultaneously to the district Treasury Officer in order to enable the latter to incorporate them in the accounts of the district.

(2) Slips for local transfers should always be sent by sub-treasuries in duplicate to the district Treasury Officer, who, after making the necessary opposite transfer should retain one copy of the sub-treasuty chest slip and forward the other copy to the Currency Officer along with the district chest slip reporting the corresponding transfer. The number and date of the district chest slip should be noted on the accompanying sub-treasury chest slip or slips, as the case may be. In such cases, however, the Sub-treasury Officer will intimate the transfer by letter to the Currency Officer in Form T.E. 12 or any other form prescribed by the Currency Officer concerned in order to advise him of the change in the balance and also to enable him to watch the adjustment at the district treasury.

5. Transactions of any kind should be avoided as far as possible after the last day for transactions in each month fixed by the Treasury Officer for each chest within the district so as to ensure that the last currency slip reaches the

Currency Officer by the fourth at the latest of the following months. In order to avoid differences arising between the balances of the chest as worked out in the head office and those reported in the monthly verification statement, great care should be taken to avoid any delay in the despatch of slips. The provisions of paragraph 15 of Part XIV regarding the submission of verification certificates should be strictly observed.

6. Amended slips are occasionally received without being called for and without any indication that they are 'amended'. The word "Revised" should always be prominently written in red ink on such slips, the serial number of the slip remaining unchanged.

APPENDIX C

Deleted.

APPENDIX D.

(*See* PART XIV, CHAPTER III, PARAGRAPH 32.)

List of Persons authorized to cut Coin under Sections 16 and 20 of the Indian Coinage Act as adapted by Pakistan.

Note.—Under the Coinage Act, 1906, as adapted by the Government of Pakistan, Provincial Governments do not have any power under Sections 16 and 20 of the Coinage Act.

A.—LIST OF PERSONS AUTHORIZED TO CUT OR BREAK DIMINISHED OR DEFACED SILVER COINS UNDER SECTION 16 OF THE INDIAN COINAGE ACT.

(1) Every officer in charge of a district treasury, sub-treasury, or a Military Treasure Chest.

(2) The Master of the Mint, Lahore.

(3) The Collectors of Customs, Chittagong and Karachi.

(4) *Deleted.*

(5) The Secretary and Tresurer of each of the Local Head offices of the Bank acting as Agent of the State Bank, every Agent or Sub-agent in charge of a branch or sub-branch and every employee in charge of a Treasury Pay Office of the said Bank.

(6) The Chairman and Vice-Chairman of the Commissioners for the Port of Chittagong, and the Engineer and Ship Surveryor of the Port of Chittagong.

(7) *Deleted.*

(8) *Deleted.*

(9) Every officer in charge of an office of the State Bank of Pakistan or any branch thereof.

B.—LIST OF PERSONS AUTHORIZED TO CUT OR BREAK COUNTERFEIT NICKEL COINS UNDER SECTION 20 OF THE INDIAN COINAGE ACT.

PART I.—*Government Departments.—State Bank of Pakistan and Bank acting as Agency of the State Bank.*

1. Every officer in charge of a district treasury, sub-treasury or Military Treasure Chest.

2. The Secretary and Treasurer of each of the Local Head offices of the Bank acting as Agency of the State Bank, every Agent or Sub-agent in charge of a Branch or sub-branch and every employee in charge of a Treasury Pay Office of the said Bank.

3. The Masters of the Mint, Lahore.

4. Every officer in charge of an office of the State Bank of Pakistan or any branch thereof.

5. The Collectors of Customs at Chittagong and Karachi.

6. *Deleted.*

7. The Postmaster at Lahore.

8. The Chairman and *Vice*-Chairman of the Commissioners for the Port of Chittagong and the Trustees of the Port of Karachi and the Engineer and Ship Surveyor of the Port of Chittagong.

9. *Deleted.*

10. *Deleted.*

11. *Deleted.*

12. Treasurer and Accountant of the Municipal Corporation, Karachi.

13. The Chief Accounts Officer, Deputy Chief Accounts Officer, the Accounts Officer or the Assistant Accounts Officer in charge of the cash offices or when the Chief Cashier is a Gazetted Officer, the Chief Cashier of the Railway, on railways worked by the State.

14. *Deleted.*

APPENDIX D

PART II.

Scheduled Banks.

1. Allahabad Bank Ltd.
2. Australasia Bank Ltd.
3. Bankers' Union Ltd.
4. Bank of Bahawalpur Ltd.
5. Bank of Bhopal Ltd.
6. Bank of China.
7. Bank of India Ltd.
8. Bengal Central Bank Ltd.
9. Bharat Bank Ltd.
10. Calcutta Commercial Bank Ltd.
11. Calcutta National Bank Ltd.
12. Canara Bank Ltd.
13. Central Bank of India Ltd.
14. Chartered Bank of India, Australia and China.
15. Comilla Banking Corporation Ltd.
16. Comila Union Bank Ltd.
17. Eastern Bank Ltd.
18. Exchange Bank of India and Africa Ltd.
19. Grindlays Bank Ltd.
20. Habib Bank Ltd.
21. Hind Bank Ltd.
22. Hindustan Commercial Bank Ltd.
23. Imperial Bank of India.
24. Lloyds Bank Ltd.
25. Mahaluxmi Bank Ltd.
26. Mercantile Bank of India Ltd.
27. Muslim Commercial Bank Ltd.
28. Nath Bank Ltd.
29. National Bank of India Ltd.
30. Netherlands Trading Society.
31. Noakhali Union Bank Ltd.
32. Oriental Bank of Commerce Ltd.
33. Pioneer Bank Ltd.
34. Prabhat Bank Ltd.
35. Punjab and Sind Bank Ltd.
36. Punjab National Bank Ltd.
37. Tripura Modern Bank Ltd.
38. United Commercial Bank Ltd.
39. United Industrial Bank Ltd.

APPENDIX E.

(*See* PART XIV, CHAPTER III, PARAGRAPH 32.)

Counterfeit Coins and how to detect them

1. Counterfeit coins are made from non-standard metals and are either cast or struck. They will, therefore, differ from the genuine coins in the metallic lustre weight and hardness, etc.

The cast coins will have the usual defects of castings namely rough and pitted surface, rounded letters, imperfect impression and imperfect rim at the " Gate " etc., etc.

In struck coins milling is usually very irregular ; pearls are often spaced at irregular intervals, etc.

Type of Counterfeit Coins

2. In the new series of Pakistan coins, two kinds of counterfeits are found in circulation *i.e.* Cast counterfeits and struck counterfeits.

(*i*) *Cast Counterfeits.*—Casting is the easiest method and is generally adopted in making counterfeits.

(*ii*) *Struck Counterfeits.*—Struck counterfeits are made by striking or pressing blanks between " Dies of Steel " or hard metal which bear the impression of the coin. The blanks thus struck may have been cut from metal sheet or cast in approximate dimensions of the coins or alternatively made by hand.

Moulds for Casting Counterfeits.

3. (*i*) The moulds for casting counterfeits are usually made of fine sand, clay, etc. The required impression being taken from a genuine coin.

(*ii*) The mould is provided with a small hole of " Gate " in the rim, through which the molten metal for casting is poured. A projection forms on the rim of the cast counterfeit when it solidifies with the rest of the casting and has to be either milled or filed by hand. Signs of such finishing can usually be detected on the rim of the counterfeits.

General faults of a Counterfeit Coin (Cast or Struck).

4. (*i*) *Metal.*—Counterfeit coins are generally made from non-standard metals or alloys and therefore their weights are not the same as of similar genuine coin (showing the same amount of wear).

(*ii*) *Ring of the Coins.*—Ring of the counterfeit coins is distinct from that of the genuine coins because of the different nature of metals. However, genuine coins are sometimes " Dumb " owing to small cracks or flows in the metals (often visible on the rim) formed during stamping.

(*iii*) *Lustre.*—The genuine two, one and ½ anna Pakistan coin of dull appearance when polished with a cloth will atonce become whiter and brighter whereas the counterfeit usually will not do so.

Counterfeit, two, one and ½ anna coins often have yellowish appearance not unlike that of genuine coins.

(*iv*) *Test by a Magnet.*—The Pakistan Rupee series of coins *i.e.* Rupee, Half Rupee and Quarter Rupee are made of a metal which being a Magnetic Metal is attracted by a Magnet just like steel. The counterfeits are usually made of an alloy of Lead and Tin, which is not attracted by a Magnet.

(*v*) *Test by marking on paper.*—Counterfeits of rupee series which generally contain Lead will make a paper black just like lead.

(*vi*) *Tin Cry.*—Counterfeits made from Tin or an alloy of Lead and Tin are soft and are easily bent and sometimes on bending give a crackling noise due to the presence of Tin.

(*vii*) *Uniformity in thickness.*—Thickness of a genuine coin is uniform while counterfeits are sometimes thicker at one side than the other and are often slightly bent of distorted so that they will not lie evenly between two other coins.

(*viii*) *Sharpness of Impression.*—The devices and inscriptions on the obverse and reverse should be clear cut and well defined, especially in outline unless plainly due to wear and tear. Blurred, irregular, or double lines are to be regarded with suspicion. Often counterfeit coins have letters much thinner than the genuine coins.

(*ix*) *Action of fire or chemicals.*—Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from cast coins. In some cases, however, such coins are difficult to distinguish from counterfeits. Such coins should be sent to the Mint for final examination and opinion.

5. *Typical defects in a Cast Counterfeit Coin.*

(*i*) In a cast coin the surface is usually rough or pitted with minute holes.

(*ii*) The rim of the counterfeit coin is usually defective particularly at the " Gate ".

(*iii*) The inscription of counterfeit coins generally present a rounded appearance instead of the letters and figures having square and sharp edges.

(*iv*) Milling is often evenly spaced except at the " Gate " and is not so sharp as in genuine coins.

(*v*) The enclosed spaces of letters, figures, pearls and laurel wreaths are sometimes filled with metal.

6. *Typical defects in a Struck Counterfeit Coin.*

(*i*) *Milling*.—The milling of genuine coin is at right angle to the faces and is regular all-round the rim. In counterfeits the milling is often at a slant, the spaces between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good ones of the same description, when defects can readily be detected.

(*ii*) *Spacing of pearls, etc*.—In struck counterfeit the pearls are badly shaped, uneven in size, often spaced at irregular intervals and are sometimes very small and far apart.

(*iii*) With struck counterfeit it is not unusual to find several counterfeit bearing identical marks or defects due to the faces having been struck from the same die.

7. *Cautions*.

(*i*) A coin should not ordinarily be classed as a counterfeit solely on account of bad milling. The milling of genuine coins may wear out by long use for may have been filed or touched up especially when the coins have been used for ornamental purposes.

(*ii*) A counterfeit will usually be found to exhibit at least two of the foregoing faults. A coin should not ordinarily be condemned for only one fault unless it is very marked. They should be sent to the Mint Master for final examination.

AUDIT & ACCOUNTS TRAINING CENTRE DACCA

APPENDIX F

(*See* PART XIV, CHAPTER III, PARAGRAPH 33.)

Distinguishing Features of Fraudulently Defaced Coins.

1. *Sweated Coins.*

(*i*) These are the coins which have suffered from the action of chemicals and are therefore invariably reduced in weight.

(*ii*) The surface is generally rough and discoloured and, if seen through a magnifying glass, small pittings can be discerned.

(*iii*) The letters and figures are sharp in appearance and in some instances slightly increased in size. Care should however be taken not to mistake burnt coins for the above. These coins are not rejected as fraudulently defaced unless the signs of sweating are clear enough to be obvious to the public. A rupee coin weighing below 157.5 grains *i.e.* 7/8 of tola, should invariably be examined for signs of fraudulent defacement.

2. *Defaced Coins.*

(*i*) Defaced coins bearing clear signs *i.e.* such as must be obvious to the public of defacing with fraudulent intent are rejected as fraudulently defaced.

(*ii*) Coins from which metal has been deliberately removed by filing, clipping, scooping or punching are rejected as fraudulently defaced.

(*iii*) Coins on which any part of the design has been obviously re-engraved by hand are rejected as fraudulently defaced.

3. *Remilled Coins.*

(*i*) Coins which have been remilled are rejected as fraudulently defaced, but coins used as ornaments of which a section only has been remilled to restore the milling unevenly filed in the process of removing the solder should not necessarily be regarded as fraudulently defaced.

4. *Drilled Coins.*

Coins which appear to have been used as ornament and which bear no other signs of reduction are not fraudulently defaced, but are accepted as defaced. If tendered in large numbers, however, a fraud should be suspected.

5. *Striated Coins.*

(*i*) These coins have striations radiating from the centre of either side of the coin towards the edges.

(*ii*) Coins bearing numerous striation, though not reduced in weight, are rejected as fraudulenly defaced.

(*iii*) Coins with slight scratches are not fraudulently defaced.

6. *Light Weight Coins.*

Coins which have lost in weight over quarter of a tola are always rejected as fraudulently defaced.

7. *Patched Coins.*

Cut or broken coins that have been patched together with solder are rejected as fraudulently defaced.

8. *Soldered Coins.*

Soldered coins are accepted provided that :—

(*i*) They are in one piece.

(*ii*) They retain sufficient impression to admit of idetification as genuine Pakistan coin. If unidentifiable they are returned uncut as unacceptable coin.

(*iii*) The solder has been carefully and sufficiently removed by tools or by heat treatment.

(*iv*) They have not been reduced by sweating with acid.

(*v*) Metal has not been scooped or filed from the coin under pretence of removing solder.

(*vi*) Pieces of the orginal coin have not been removed and replaced with solder or base metal.

APPENDIX G

(*See* PART XIV, CHAPTER IV, PARAGRAPH 82.)

The State Bank of Pakistan (Note Refund) Regulations, 1948.

1. These regulations may be called the State Bank of Pakistan (Note Refund) Regulations, 1948.

2. In these regulations, unless there is anything repugnant in the subject or context—

(*a*) ' altered note ' means a note in which an alteration has been made in the number, date, signature or value or in any other respect ;

(*b*) ' the Bank ' means the State Bank of Pakistan constituted by the State Bank of Pakistan Order, 1948.

(*c*) ' half note ' means a half of a note which has been divided vertically through or near the centre ;

(*d*) ' mismatched note ' means an imperfect note formed by joining a half note of one note to a half note of another note ;

(*e*) ' mutilated note ' means a note of which a portion is missing ;

Provided that the portion presented is clearly more than a half note and that if the portion presented consists of parts of a note joined together each part of such portion is identifiable as part of the same note ;

(*f*) ' note ' means a note of the State Bank of Pakistan, including a currency note of the Government of Pakistan issued either by the Government of Pakistan or by the Bank ;

(*g*) ' number ' includes the letters of the series to which the note belongs ;

(*h*) ' oblitrated note ' means a note, not being a mutilated or altered note, of which a portion has become or has been rendered undecipherable ;

(*i*) ' office of issue ' means the office of the Issue Department of the Bank at Karachi, Peshawar and Dacca ;

(*j*) ' prescribed officer ' means the officer in charge of an office of Issue.

3. Presentation of claims—

(1) A claim in respect of a note of which the denomination does not exceed ten rupees may be presented at any office of Issue and may be dealt with by the prescribed officer at any such office.

(2) A claim in respect of a note of which the denomination exceeds ten rupees shall be presented to the prescribed officer in charge of the office of issue to which such note appears to belong, and such prescribed officer shall alone be authorised to entertain it, provided that a claim in respect of a currency note of the Government of Pakistan or Bank note of the Reserve Bank of India inscribed with the words "Government of Pakistan" may be presented at any office of Issue and may be dealt with by the prescribed officer at any such office .

(3) When a claim has been presented to a prescribed officer who is not authorised to entertain it under sub-regulation (2), such officer shall return the note to the presenter and refer him to the officer to whom it should be presented under sub-regulation (2).

4. Time limits to claims—

If it appears to the prescribed officer authorised to entertain the claim that any claim was not made by the claimant within 12 months of the time when it might first have been made by him, the prescribed officer shall not entertain the claim.

5. Value limits to claims—

(1) No claim in respect of a note alleged to have been lost, stolen or wholly destroyed, or of which the portion presented is neither a half note not a mutilated note, shall be entertained unless the denomination of the note exceeds ten rupees.

(2) No claim in respect of a half note or a mismatched note shall be entertained unless such half note or one of the half notes comprising the mismatched note is part of a note of which the denomination exceeds ten rupees.

6. Enquiry into claims—

(1) Where any claim is made under these regulations the prescribed officer authorized to entertain the claim shall hold an enquiry unless the claim relates to note alleged to have been stolen, in which case he may reject the claim without holding any enquiry.

(2) If in the course of the enquiry referred to in sub-regulation (1) the claimant fails without reasonable cause in the opinion of the prescribed officer to furnish within three months any information called for by the prescribed officer, the prescribed officer may reject the claim.

7. Rejection of claims concerning Half Notes—

A claim for the value of a half note shall be rejected unless the number of the note is identified by the prescribed officer on the half note and the half note is entire and has not been divided and rejoined.

8. Rejection of claims concerning mutilated note of less than ten rupees—

A claim for the value of a mutilated note of a denomination not exceeding ten rupees shall be rejected unless in the opinion of the prescribed officer the portion presented clearly forms part of a genuine note and the missing portion is too small to be used in support of any other claim under these regulations and when the claim is in respect of currency note of the Government of Pakistan or a bank note of the Reserve Bank of India inscribed with the words " Government of Pakistan " unless the portion presented is clearly identifiable as a currency note of the Government of Pakistan of a bank note of the Reserve Bank of India inscribed with the words " Government of Pakistan ".

9. Rejection of claims concerning mutilated claims of more than ten rupees :—

(1) A claim for the value of a mutilated note of a denomination exceeding ten rupees shall be rejected unless the number of the note on examination is identified with certainty by the prescribed officer as one of note more than six numbers.

Provided that, if the number of the note though not capable of such identification is declared by the claimant, the claim shall be dealt with under regulations 13 and 15 as a claim to the value of a wholly destroyed note.

Provided further that, where the claimant is unable to declare the number, if the prescribed officer is of opinion that the number may be identified with certainty within a reasonable period, he may permit the claimant to leave the note in deposit with a view to future identification.

(2) Where a claim is rejected under sub-regulation (1) the note shall be stamped by the prescribed officer and returned to the claimant.

(3) If a mutilated note of a denomination exceeding ten rupees has been identified with certainty by the prescribed officer as one of not more than six numbers he may order the claim to be paid at once.

10. Deposit of mutilated notes—

(1) The prescribed officer shall enter the particulars of any mutilated note placed in deposit under the second proviso to sub-regulation (1) of regulation 9 in a register to be maintained in this behalf and shall give a receipt to the claimant for such note.

(2) Where the number of a note so placed in deposit is not identified within a period of three years to the extent specified in sub-regulation (1) of regulation 9 the claim shall be rejected and the note shall be stamped and returned to the claimant or, if the claimant cannot be found, shall be destroyed.

11. Disposal of claims concerning half note—

(1) A claim for half the value of a note of which a half note only is presented by the claimant shall be dealt with as follows :—

(*a*) If a counter-claim for the full value of the note has not been received at the office of Issue before the presentation of the claim or within a period of fourteen working days thereafter, half the value of the note may be paid to the claimant on the expiration of such period, provided that when the claim is in respect of a currency note of the Government of Pakistan or a bank note of the Reserve Bank of India inscribed with the words " Government of Pakistan " the period within which a counter-claim may be presented shall be thirty days.

(*b*) If the full value of the note has already been paid on a claim under regulation 14, the claim shall be rejected.

(*c*) If a counter-claim for the full value of the note has been received before the presentation of the claim or is received before pay ment of half the value of the note is made under clause (*a*), the prescribed officer may order that one claimant be paid forthwith the full value of the note or that one of both claimants be paid forthwith half the value of the note or that both claims be rejected.

(2) Claims in respect of a mismatched note shall be deemed to be separate claim in respect of each half note thereof and shall be dealt with as provided in sub-regulation (1).

12. Obliterated and altered notes :—

A claim in respect of an obliterated or altered note or half note shall be rejected unless the prescribed officer is satisfied as to the identity of such note or half note and that the note or half note has not been fraudulently altered so as to appear to be of a higher denomination.

13. Method of presenting certain claims.

(1) A claim for the full value of a note—

(*a*) where a half note only is presented by the claimant or

(*b*) where the note is alleged to have been lost or wholly destroyed, or where the portion of the note presented is neither a half note nor a mtutilated note,

shall be accompanied by a signed statement (or if the prescribed officer so requires, an affidavit) asserting that the claimant was the last lawful holder of the entire note and detailing the circumstances attending the loss or destruction of the missing half note or note as the case may be, and by a statement obtained from the police

or postal authorities of the result of the enquiry, if any, held by them.

(2) The prescribed officer shall consider the statements furnished and the affidavit, if any, and shall make such further enquiry, if any, as he may consider necessary.

14. Disposal of claims under Rule 13 (1) (*a*)—

(1) Where a claim is made under clause (*a*) of sub-regulation (1) of regulation 13 and a counter-claim has been presented in respect of the counterpart of the half note—

(*a*) if the full value of the note has been paid, the claim shall be rejected ;

(*b*) if half the value of the note has been paid, the prescribed officer may order half the value of the note to be paid to the claimant forthwith ;

(*c*) if the counter-claim is pending, the prescribed officer may order that one claimant be paid forthwith the full value of the note or that each claimant be paid forthwith half the value of the note or that both claims be rejected.

(2) Where a claim is made under clause (*a*) of sub-reglation (1) of regulation 13 and the counter-part of the half note has not been presented—

(*a*) if the prescribed officer is not satisfied that the counterpart of the half note has been lost or destroyed in such circumstances that there is no probability of its being presented at some future date, he may order payment of half the value of the note forthwith ;

(*b*) if he is so satisfied and is also satisfied that the claimant was the last lawful holder of the whole note he shall cause to be published in the Gazette of Pakistan and in three successive issues of the local Official Gazette a notification setting both the particulars of the note of which one half is alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respect of such note to submit the claim forthwith ;

(*c*) if on the expiration of two years from the date of the first publication under clause (*b*) the counterpart of the half note has not been presented, he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the full value of the note ;

(*d*) if on the expiration of a period which shall be determined by him but which unless the Central Board otherwise directs

shall not be less than five years from the date of the first publication referred to in clause (*b*) the counterpart of the half note has not been presented, he shall deliver the securities or deposit referred to in clause (*c*) with any interest which has in the meantime accumulated thereon to the claimant, or if the claimant is dead, to his legal representative, or such claimant or representative executing a bond with or without sureties in the form set forth in Schedule I or II ;

(*e*) if before the expiration of such period the counter-part is presented with a claim for the full value or for half the value of the note, the proceedings under clauses (*b*), (*c*) and (*d*) shall be cancelled and the two claims shall be dealt with under sub-regulation (1).

15. Disposal of claims under Rule 13 (1) (*b*)—

Where a claim is made under clause (*b*) of sub-regulation (1) of regulation 13-

(*a*) if the prescribed officer is not satisfied that the note or the unpresented portion of the note has been wholly destroyed or lost in such circumstances that there is no probability of its being presented at some future date, he shall reject the claim ;

(*b*) if he is so satisfied and is also satisfied that the claimant was the last lawful holder of the note, she shall cause to be published in the Gazette of Pakistan and in three successive issues of the local Official Gazette a notification setting forth the particlars of the note alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respct of such note to submit the claim forthwith ;

(*c*) if on the expiration of two years from the date of the first publication under clause (*b*) the note has not been presented, he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the value of the note ;

(*d*) if on the expiration of a period which shall be determined by him but which unless the Central Board otherwise directs shall be not less than five years from the first publication referred to in clause (*b*) the note has not been presented and no subsequent claim in respect thereto has been substantiated, he shall deliver the securities or deposit referred to in clause (*c*) with any interest which has in the meantime accumulated thereon to the claimant, or if the claimant is dead to his legal representative, on such claimant or representative executing a bond with or without sureties in the form set forth in Schedule III or IV ;

(*e*) if before the expiration of such period a subsequent claim in respect of the note is substantiated the securities or deposit referred to in clause (*d*) shall be delivered in the manner provided in that clause to the person making such subsequent claim, or if such person is dead, to his legal representative;

(*f*) if before the expiration of such period the note alleged to have been lost or destroyed is produced by the claimant or any other person, the proceedings under this regulation in respect of such note shall be cancelled.

16. Bonds—

Printed forms, to be supplied by the Bank, shall be used in the execution of any bond required in pursuance of clause (*d*) of regulation 14 or clause (*d*) of regulation 15 and the value of the stamp on any such bond shall be recovered from the person executing the bond.

17. Retention of notes by the Bank—

Save as otherwise provided in regulation 9 and regulation 10, any note presented in prosecution of a claim shall be retained by the Bank whatever be the decision on the claim.

18. Procedure when payee is untraced—

Whereas the result of a claim under these rules the value or part of the value of a note is payable to a claimant, and such claimant, or if he is dead his legal representative, cannot be found or fails within a period of three months from the communication to him of the decision to take steps to receive payment, the amount payable shall be paid by the Issue Department of the Bank in the case of a currency note of the Government of Pakistan to the Central Government and in the case of a Bank note to the Banking Department of the Bank.

SCHEDULE I

HALF NOTE BOND WITH SURETIES.

Know all men by these Presents that we..... *Principal's name in full and address and occupation.

.....

.....

†.....† †First Surety's name in full and address and occupation.

.....

.....

and ‡.....‡ ‡Second Surety's name in full and address and occupation.

..... are jointly and severally held and firmly bound unto the State Bank of Pakistan constituted by the State Bank of Pakistan Order, 1948 (hereinafter called the " Bank ") in the sum of Rs. .....

.....

to be paid to the Bank their certain attorney successors or assigns for which payment well and truly to be made hereby bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives severally firmly by these presents sealed with our seals this.....

day of.....in the Christian year One thousand nine hundred and.....

WHEREAS the above bounden@..... *Principal's name.

.....

claims that he is the lawful holder of the $\frac{\text{Half}}{\text{halves}}$ of the following $\frac{\text{Note}}{\text{Notes.}}$

..... Value and Number of Note(s).

and that the other $\frac{\text{half belongs}}{\text{halves belong}}$ to him but that the same $\frac{\text{wholly destroyed}}{\text{lost}}$

AND WHEREAS the said.....

.....

has applied to the Officer in charge of the Issue Department of the Bank at ..... (hereinafter called the " Officer ") for payment of the amount of the said Note $\frac{\text{Note}}{\text{Notes.}}$ Principal's name.

Principal's name.

AND WHEREAS the said Officer for and on behalf of the Bank has acceded to the said application on condition of the said .....
..... and two sufficient

First Surety's.

sureties executing such Bond as above-written and the said....
.....
and .....
.....have accordingly as such sureties agreed to execute such Bond with such condition as hereunder is written. Now the Condition of the above-written bond is

Name of Principal and Sureties.

such that if the above bounden.....
.....
.....
.....
..... and .....
..... and .....
.....
and their heirs executors administrators or representatives shall repay to the Bank the above-mentioned sum of Rs.....
.....on demand in the event of the said Officer for the time being at.....
being at any time hereafter satisfied that the said.....

Principals' name.

.....
was not entitled to receive the above-mentioned sum then the above-written bond shall be void and of no effect otherwise the same shall remain in full force and virtue.

Principal's name.

Signed sealed and delivered by the above-named.....
.....
in the presence of.....

Principal's Witnesses.

Signature of first witness.....
.....
Occupation and address of witness.....
.....

Signature of Principal.

.....

Signature of second witness.....
.....
Occupation and address of witness.....
.....

SEAL

Signed sealed and delivered by the above named.....
.....
in the presence of.....

1st Surety's Signature.
.....
Name of 1st Surety.

1st Surety's witness

Signature of first witness.....
.....
Occupation and address of witness.....
.....
Signature of second witness.....
.....
Occupation and address of witness.....
.....
.....

Signed sealed and delivered by the above-named .....
.....
in the presence of.....

2nd Surety's Signature.
.....
Name of 2nd Surety.

2nd Surety's witness

Signature of first witness.....
.....
Occupation and address of witness.....
.....
Signature of second witness.....
.....
Occupation and address of witness.....
.....

APPENDIX 9

ENDORSEMENT.

ORDER NO....., DATED THE.....19 .

Pay to .....

Signature of Principal.

.....

Executed in my presence this day of 19 .

CERTIFIED that the sureties are in my opinion fit persons to be accepted as such and that they are aware of the terms of the Bond.

.....

Date.....19 . *Collector.*

Received from the Officer-in-charge, Issue Department of the State Bank of Pakistan the sum of Rupees.....only being the full value of the Notes mentioned in the Bond.

Signature of Principal.....

SCHEDULE II

HALF NOTE BOND WITHOUT SURETIES

Know all men by these presents that I..... Claimant's name in full and address and occupation.
.....
.....
am held and firmly bound unto the State Bank of Pakistan constituted by the State Bank of Pakistan Order, 1948 (hereinafter called the 'Bank') in the sum of Rs..... to be paid to the Bank their certain attorney successors or assigns for which payment well and truly to be made I hereby bind myself my heirs executors administrators and representatives and every one of them firmly by these presents sealed with my seal this.....day of..... in the Christian year One thousand nine hundred and.....

WHEREAS the above bounden..... Claimant's name.
.....
claims that he is the lawful holder of the $\frac{\text{half}}{\text{halves}}$ of the following $\frac{\text{Note}}{\text{Notes.}}$

.....
and that the other $\frac{\text{half belongs}}{\text{halves belong}}$ to him but that the same $\frac{\text{wholly destroyed}}{\text{lost}}$ Value and Number of Note(s).

AND WHEREAS THE SAID..... Principal's name.
.....
has applied to the officer in charge of the Issue Department of the Bank at.....(hereinafter called the 'Officer') for payment of the amount of the said $\frac{\text{Note}}{\text{Notes}}$

AND WHEREAS the said Officer for and on behalf of the Bank has acceded to the said application on condition of the said..... executing such bond as above-written with such condition as hereunder is written. Now THE CONDITION of the above-written bond is such that if the above bounden..... Claimant's name.
.....
his heirs executors administrators or representatives shall repay to the Bank the above-mentioned sum of Rs.....
..... on demand in the event of the said officer for the time being at..... Claimant's name.
being at any time hereafter satisfied that the said..... Claimant's name.

..... was not entitled to receive the abovementioned sum then tne above-written bond shall be void and of no effect otherwise the same shall remain in full force and virtue.

Claimant's name.

Signed sealed and delivered by the above-named .....

.....

in the presence of.....

Claimants' witnesses

Signature of first witness.....

.....

Occupation and address of witness.....

.....

Signature of second witness.....

.....

Occupation and address of witness.....

.....

Signature of Claimant.

.....

SEAL

ENDORSEMENT.

ORDER NO. , DATED THE

Pay to.....

Signature of Claimont.....

Executed in my presence this day of 19 .

Collector.

Dated.....19 .

Received from the Officer-in-charge, Issue Department of the State Bank of Pakistan the sum of rupees..... only being the full value of the notes mentioned in the Bond.

.....

Signature of Claimant

SCHEDULE III

WHOLLY DESTROYED OR LOST NOTE BOND WITH SURETIES

Know all men by these presents that we..... *Principal's name in full and address and occupation.

*..... †First Surety's name in full and address and occupation.

..... ‡Second Surety's name in full and address and occupation.

†.....

.....

.....

and‡.....

..... are jointly and severally held and firmly bound unto the State Bank of Pakistan constituted by the State Bank of Pakistan Order, 1948 (hereinafter called the " Bank ") in the sum of Rs..... .....to be paid to the Bank their certain attorney successors or assigns for which payment well and truly to be made we hereby bind ourselves our heirs executors administrators and representatives jointly and ever two of us bind ourselves our heirs and executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals this..... .....day of .....in the .... Christian year One thousand nine hundred and.....

WHEREAS the above bounden*..... Principal's name.

.....

alleges that the following Note / Notes

..... has / have been Value and number of Note (s)

wholly destroyed / lost and that at the date of the destruction / lost of the

said Note / Notes. he was the lawful holder of the said———

Principal's name.

AND WHEREAS the said.....
.....
has applied to the Officer in charge of the Issue Department of the Bank at.....(hereinafter called the "Offcer") for payment of the ammount of the said Note / Notes.

First Surety's. name.

AND WHEREAS the said Officer for and on behalf of the Bank has acceded to the said application on the condition of the said.....
and two sufficient sureties executing such Bond as above-written

Second Surety's name.

and the said .....
and .....
.....have accordingly as such sureties agreed to execute such bond with such condition as hereunder is written.

Name of Principal and Sureties.

NOW THE CONDITION OF THE above written bond is such that if the above bounden.....
and .....
.....

Principal's name.

and their heirs executors administrators or representatives shall repay to the Bank the abovementioned sum of Rs.....
on demand in the event of the said Officer for the time being at.....being at any time hereafter satisfied that the said .....
was not entitled to receive the above-mentioned sum then the above-written bond shall be void and of no effect otherwise the same remain in full force and virtue.

Principal's name

Signed sealed and delivered by abovenamed.....
.....
in the presence of.....

Principal's witnesses.

Signature of first witness.....Occupation and address of witness.....
.....
Signature of second witness.....
.....
Occupation and address of witness.....
.....

Signature of Principal
.....
SEAL

Signed sealed and delivered by the abovenamed
.....
in the presence of.....

Name of 1st Surety.

1st Surety's witnesses.

Signature of first witness.....
Occupation and address of witness.....
Signature of second witness.....
Occupation and address of witness.....

1st Surety's Signature
.....
SEAL

	Signed sealed and delivered by the abovenamed in the presence of.....	Name of 2nd Surety.
2nd Surety's witnesses.	Signature of first witness.....	2nd Surety's Signature .....
	Occupation and address of witness.....	
	Signature of second witness.....	SEAL
	Occupation and address of witness.....	

ENDORSEMENT

Order No. Dated the

Pay to.....

Signature of Principal.....

Executed in my presence this day of 19

Certified that the sureties are in my opinion fit persons to be accepted as such and that they are aware of the terms of the Bond.

Dated 19 Collecter.

Received from the Officer-in-charge, Issue Department of the State Bank of Pakistan the sum of rupees only being the full value of the Notes mentioned in the Bond.

SCHEDULE IV

WHOLLY DESTROYED OR LOST NOTE BOND WITHOUT SURETIES.

Know all men by these presents that I.....

Claimant's name in full and address and occupation. ..... am held and firmly bound unto the State Bank of Pakistan constituted by the State Bank of Pakistan Order, 1948 (hereinafter called the 'Bank') in the sum of Rs..... .....to be paid to the Bank their certain attorney successors or assigns for which payment well and truly to be made I hereby bind myself my heirs executors administrators and representatives and every one them firmly by these presents sealed with my seal this ..... day of ..... in the Christian year One thousand nine hundred and .....

Claimant's name. WHEREAS the above bounden ..... alleges that the following Note / Notes.

Value and number of Note (s) ..... has / have been wholly destroyed / lost and that at the date of the destruction / loss of the said Note / Notes. he was the lawful holder of the said Note / Notes.

Claimant's name. AND WHEREAS the said ..... has applied to the Officer in charge of the Issue Department of the Bank at..... (hereinafter called "Officer") for payment of the amount of the said Note / Notes.

Claimant's name. AND WHEREAS the said Officer for and on behalf of the Bank has acceded to the said application on the condition of the said ..... executing such Bond as above-written with such condition as hereunder is written. Now THE CONDITION of the above-written bond

Claimant's name. is such that if the above bounden.....

and his heirs executors administrators or representatives shall repay to the Bank the above-mentioned sum of Rs..... .....on demand in the event of the said officer for the time being at..... being at any time hereafter statisfied that the said..... .....

Claimant's name.

.....was not entitled to receive the above-mentioned sum then the above-written bond shall be void and of no effect otherwise the same shall remain in full force and virtue.

Signed sealed and delivered by the above named....

Claimant's name.

in the presence of

Claimant's Witnesses.

Signature of first witness

Occupation and address of witness

Signature of second witness

Occupation and address of witness

Signature of Claimant.

SEAL

ENDORSEMENT

Order No. dated the

pay to

Signature of Claimant

Executed in my persence this day of 19

Dated 19

Collector.

Received from the Officer-in-charge, Issue Department of the State Bank of Pakistan the sum of rupees only being the full value of the notes mentioned in the Bond.

Signature of Claimant

AUDIT & ACCOUNTS TRAINING CENTRE
DACCA.

APPENDIX H

(*See* PARAGRAPH 4 OF INTRODUCTORY NOTES TO EXECUTIVE INSTRUCTIONS.)

Rules for the Supply and Distribution of Stamps.

Extent of application. These rules apply, to the extent set forth therein, to all classes of stamps, and to all the provinces and the capital of the Federation provided that the application of ruls 13 to 38 is limited in the Governor's Provinces to postage and other stamps that are the property of the Central Government unless the Government of any such Province elects to extend to them in whole or in part stamps, judicial or non-judicial that are the property of the Provincial Government.

Explanations.—For the purposes of these Rules—

(1) " Central areas " include Chief Commissioners' Provinces, centrally administered areas in the acceding States, tribal areas, etc.

(2) The term " postage stamps " except where expressly otherwise provided, will include " postal and telegraph stationery ."

(3) The expressions "stamps" and "non-postal stamps" except where expressly otherwise indicated, will include match excise banderols and tobacco excise duty labels.

PART I.—PRINTING AND SUPPLY.

A.—*Security Printing Corporation.*

1. Postage stamps, match excise banderols, tobacco, excise duty labels and all revenue stamps, both judicial and non-judicial, which form sources of central revenues, shall be printed only at the Security Printing Corporation at Karachi.

2. The Corporation shall also print and supply such revenue stamps as may be required by the Provincial Governments, the Governments of Afghanistan, Egypt, Eriteria, Iran, Iraq, Labanon, Nepal, Saudi Arabia, Syria and Turkey on such terms as the Government of Pakistan may determine from time to time.

3. The Ministry of Finance (Revenue Division) appoints an officer as an ex-*officio* Controller of stamps who works under the immediate control and directions of Ministry of Finance (Revenue Division). There are two stamp Depots *i.e.* one at Karachi and the other at Dacca each under the control of an Assistant Controller of Stamps.

4. These rules do not regulate the administration of the Press by the Master. Such administration shall be regulated by the rules and orders both general and special, issued by the Board of Directors with the concurrence of the Government of Pakistan from time to time.

B.—*Cenrtal Stamp Store.*

5. Attached to the Corporation Press shall be a store, which shall be called the Central Stamp Store. That Store shall be in the immediate charge of the Controller of Stamps, who will work under the Ministry of Finance (Revenue Division).

6. The Central Stamp Store shall ordinarily maintain a reserve stock of stamps and postal stationery based on the probable monthly consumption as follows :—

	Maximum (Months).	Minimum (Months).
I. Postage stamps—		
(1) Postage stamps other than one-anna stamp booklets ..	6	3
(2) One-anna stamp booklets	3	2
(3) Postal stationery	3	2
II. Non-Postal stamps which form sources of Central Revenues—		
(1) Adhesive stamps	6	3
(2) Impressed stamps	6	3
(3) Match Excise banderols	3	2
(4) Tobacco excise duty labels	6	3
III.—Non-postal stamps which form sources of Provincial Revenues	As may be settled between the Provincial Government concerned and the controller of stamps.	

NOTE.—In the case of items I (1) and II (1), (2), (3) and (4) if the annual consumption is very low the maximum stock may be increased to 12 months' consumption at the discretion of the Controller of Stamps.

7. The Controller of Stamps shall also keep stocks of Unemployment insurance stamps to be obtained from time to time from the United Kingdom for sale at certain sea ports.

C.—*Forecasts, etc.*

8. The Controller of Stamps shall be responsible for regulating the supply of all kinds of stamps to Central areas. As regards Governors' Provinces his responsibility will be confined to supplying the stamps that are required by the Provincial Governments.

9. (*i*) To enable the Corporation to provide for adequate stocks of raw materials (*e.g.*, paper, ink, etc.), in the Security Printing Corporation, a consolidated forecast shall be sent to the Controller of Stamps, Karachi not later than the 15th June each year in the form prescribed under rule 9 (*ii*) by the officers noted below.

(*a*) Officer in charge of local depots in Central areas will send a forecast in respect of non-postal stamps (excluding match excise banderols, central excise revenue stamps and tobacco excise duty labels) which should also include the requirements of branch depots, if any.

(*b*) Officers appointed by the Provincial Governments will send a forecast in respect of non-postal stamps (excluding match excise banderols Central Excise Revenue Stamps and tobacco excise duty labels) after obtaining the necessary information from the various local depots.

(*c*) Officers appointed by the Central Government (*vide* note below), will send a forecast in respect of match excise banderols, Central excise revenue stamps and tobacco excise duty labels, after obtaining the necessary information from the local depots concerned.

NOTE.—Each of the following officers shall be deemed to be "an officer appointed by the Central Government" in respect of the Provinces or areas noted against each for the purpose of submission of forecasts and indents for match excise banderols :—

(1) The Collector of C. Exc., Chittagong.....East Bengal.

(2) The Collector of C. Exc. Lahore....., West Punjab and North West Frontier Province.

(3) The Deputy Collector of C. Exc. Karachi ..... Sind and Baluchistan.

(*d*) The Heads of Postal Circles will send a forecast in respect of postage stamps, both public and service, after obtaining the necessary information from the various local depots.

(*ii*) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in hand on 1st April, the estimated issues for the current financial year and the forecast of stamps which the Central Stamp Store will be required to supply during the ensuing year.

10. (*i*) Indents for replenishment of stock shall be prepared as below by officers in charge of local depots :—

(*a*) In respect of non-judicial and impressed court-fee stamps of the denominations of Rs. 25 and above, all non-judicial adhesive stamps (other than half-anna, one-anna, two-annas and four-annas revenue stamps), adhesive court-fee stamps of the denominations of Rs. 5 and above annually to meet the estimated consumption during the twelve months as specified below :—

Indenting Officers' Province or Area.	Latest date before which indents should reach the Central Stamp Store, Karachi.	Year covered by the indent.
1	2	3
Sind and Baluchistan	30th November ..	Year commencing from 1st April, following.
North West Frontier Province (including Kurram) Punjab, and Gilgit.	31st March.. ..	Year commencing from 1st August following.
East Bengal (Indents from the treasuries in East Bengal should be sent to the Assistant Controller of Stamps, Dacca).	31st July	Year commencing from 1st December following.

In respect of postage stamps (public and service) of the denominations of Rs. 5 and above, the officers in charge of local depots in all Governors' Provinces and Central areas shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1st July following so as to reach the Central Stamp Store not later than the 15th April each year together with their indents for the July to September quarter for postage stamps of the denominations lower than Rs. 5 and for postal stationery.

(*b*) In respect of all non-postal stamps other than those mentioned in (*a*) above (*c*) and (*d*) below, to meet four months' estimated consumption as specified below :—

Period covered by the indent.	Latest date before which indents should reach the Central Stamp Store.
1st April to 31st July	30th November.
1st August to 30th November	31st March.
1st December to 30th March	31st July.

NOTE.—The latest date by which non-postal stamp indents referred to in (*a*) and (*b*) above should be submitted by officers in charge of local depots to the officer appointed under rule 9 (*i*) (*b*) shall be fixed by the Provincial Government concerned.

(*c*) In respect of match excise banderols, postage stamps of denominations less than Rs. 5 and postal stationery, not later than the 15th of the first month of every quarter, to meet the estimated consumption during the next quarter.

(*d*) In respect of Central Excise revenue stamps and tobacco excise duty labels to meet the estimated consumption during the next quarter as specified below:—

Period covered by the indent.	Last date before which indents should reach the Central Stamp Store.
1st April to 30th June	31st January.
1st July to 30th September	30th April.
1st October to 31st December	31st July.
1st January to 31st March	31st October.

(*e*) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required or not.

(1) The balance in the local depot, on the first of the month in which the indent is due for submission,

(2) the quantity due against previous indents pending compliance with the Controller of Stamps,

(3) the quantity sold during the preceding year or four months or quarter according as the indent covers the requirements for a year of four months or a quarter, respectively, including issues to branch depots,

(4) the quantity required for the next year or four months or quarter, as the case may be, and

(5) the quantity passed by the scrutinising officer.

(*ii*) Indents for postage stamps should be sent to the Controller of Stamps direct for scrutiny and supply, those for non-postal stamps and central excise revenue stamps, tobacco excise duty labels and match excise banderols being submitted to him through the officer appointed under rule 9 (*i*) (*b*) and rule 9 (*i*) (*c*), respectively.

NOTE.—For the definition of Local Depots, so far as relates to stamps that are the property of the Central Government see rule 13. So far as concerns stamps that are the property of the Provincial Governments, the Local Depots shall be such as may be appointed by those Governments.

11. The Controller shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for Governors' Provinces, however, he will comply with indents as received without question if he has the necessary stocks in hand.

12. The Controller of Stamps shall furnish the officers mentioned below with copies of invoices relating to the issues during each month from the Central Stamp Store to each local or branch depot—

(1) the heads of Postal Circles-copies of invoices relating to supplies of postage stamps ;

(2) the officers appointed under rule 9 (*i*) (*c*) copies invoices of relating to supplies of match excise banderols, Central excise revenue stamps and tobacco excise duty labels.

The copies of invoices should reach the officers noted above not later than the 15th of the month following that in which the supply is made.

PART II.—DISTRIBUTION CUSTODY AND SALE.

A.—*Local Depots and Branch Depots and Stocks to be kept.*

13. Every treasury including those attached to political and salt agencies shall be a local depot for the custody and sale of stamps of all descriptions. Provincial Governments and local Administrations may establish local depots at places where there is no treasury.

Provided that match excise banderols and tobacco excise duty labels shall be stocked at the local and branch depots selected by the Provincial Governments and local Administrations for the purpose.

14. Each local depot shall, unless the Provincial Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of three months in the case of postage stamps and other stamps which are the property of the Central Government, Tobacco excise duty labels and match excise banderols and four months in the case of non-postal stamps in addition to the stock required for the quarterly or four-monthly or annual consumption as the case may be. The Provincial Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depots, shall be equal to the probable consumption of such other period as they deem expedient.

15. If the supply of stamps in any local depot should run short before the receipt of the supply from the Central Stamp Store, Karachi (in respect of the local Depots in West Pakistan) or from the stamp Depot, Dacca (in respect of local Depots in East Bengal) the officer in charge of the local depot should indent for a supply from a neighbouring depot, sending a copy of the indent to the Controller of Stamps, Karachi or to the Assistant Controller of Stamps, Dacca, as the case may be, or to the officer appointed by the Government concerned under rule 9 (*i*) (*b*) or 9 (*i*) (*c*), as the case may be, who controls the supply of stamps required.

16. Emergent indents on neighbouring depots as authorized in rule 15 may ordinarily be made on a depot in the same province or administration. If the depot is in another province or administration, the general or special orders both of the Provincial Government or local Administration controlling the supplying depot and of the Provincial Government or local Administration controlling the indenting depot will be necessary.

17. Subject to the proviso to rule 31, every subordinate, branch, or tahsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the branch depot, the Provincial Government or local Administration may direct the closing of the branch depot: provided that without the previous sanction of the Government of Pakistan the Provincial Government or local Administration may not order that the maintenance of a stock of postage or Central excise revenue stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

18. The supply to be kept in a branch depot should be not less than the probable demand for three months in respect of postage stamps and other stamps which are the property of the Central Goternment ; tobacco excise duty labels and match excise banderols and four months in respect of non-postal stamps ; but the Chief Controlleing Revenue Authority appointed by competent authority for the purposes of the Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period, instead of three months in respect of postage stamps and other stamps which are the property of the Central Government ; tobacco excise duty labels and match excise banderols and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

19. As soon as the number of stamps in the branch depot not receiving its supplies direct from the Central Stamp Store falls below the number issued from the depot in the preceding four months the officer in charge of the depot shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for all denominations of stamps, whether a supply is required or not, the balance in the branch depot, the quality sold in the precedindg four months and the quantity indented for, which should be approximately, one-half of the quantity sold in the precdindg four months. The periods of " four months " and " two months " in this rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Stamp Act, 1899, to such other periods as it may deem expedient.

20. Branch depots authorized to receive supplies direct from the Central Stamp Store should keep as reserve stock quantities approximating to the consumption of three months in the case of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols and four months in the case of non-postal stamps in addition to the quarterly or four-monthly or annual demand.

B.—*Accounts, Returns, Storage, etc.*

21. As soon as possible after the arrival of supply of stamps from the Central Stamp Store or from another local depot, the officer in charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with rule. 22. Where the treasury is the local depot, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, who must be watching all the time the boxes or packets are being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 26. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

22. The Provincial Governments and local Administrations may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the descriptions of stamps which the officer in charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer incharge is responsible for observing any such instructions, and for satisfying himself

as to the number of stamps received before signing the receipt. Thereafter, he shall be deemed to have taken over, on behalf of the Government or Department whose source of Revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the consignor shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of Pakistan Ministry of Finance (Revenue Division) that the discrepancy occurred prior to the despatch of stamps from the Central Stamp Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer in charge both to his administrative head and to the Controller of Stamps for investigation. The inside wrappers (all complete) of packets of Stamps which bear the initials of the officer through whose hands the packets passed before issue from the Central Stamp Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

23. (*i*) In respect of supplies of non-postal stamps (other than match excise banderols) the Controller of Stamps Karachi or the A.C.S., Dacca, as the case may be, shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamp Store, Karachi or the Stamp Depot, Dacca showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied.

(*ii*) The original copy of the invoice will be retained in the local depot and the duplicate returned to the Controller of Stamps Karachi or the A.C.S. Dacca, as the case may be, with the acknowledgement of the officer in charge of the local depot ordinarily not later than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps.

(*iii*) The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under rule 9 (*i*) (*b*). The acknowledgment of the officer in charge of the local depot shall read as follows :—

> "I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs. ..... (in words)."

(*iv*) Invoices relating to supplies to branch depots shall be returned to the Controller of Stamps, Karachi, or the A. C. S., Dacca, as the case may be, and to the officer appointed under rule 9 (*i*) (*b*) through the officer in charge of the local depot concerned who shall countersign them.

(*v*) Invoices relating to supplies of non-postal stamps to the Assistant Controller of Stamps, Dacca, by the Controller of Stamps Karachi shall be returned by the former to the latter and instructions contained in (*ii*) and (*iii*) above shall be observed by the Assistant Controller of Stamps Dacca, as supplies made to him will be reckoned as those to East Bengal Government.

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(*vi*) Two copies of each invoice relating to direct supply of non-postal Stamps from the manufacturers to the Assistant Controller of Stamps, Dacca shall be sent by the latter with his acknowledgement to the Controller of Stamps, Karachi, to enable him to raise debit for the expenditure (including the manufacturing value) against the East Bengal Government. One such copy may also be sent to the officer appointed under rule 9 (*i*) (*b*).

(*vii*) A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under rule 9 (*i*) (*b*) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps despatched during the previous month together with spare copies of all relative invoices and a summarised statement showing the amount of each invoice.

(*viii*) On receipt of the relative acknowledged copies of invoices from the local depots, the officer appointed under rule 9 (*i*) (*b*) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjustment against the balances of the Provincial Government concerned by credit to the Central Government the credit being passed on to the Accountant General Pakistan Revenues Karachi, through the exchange account.

(*ix*) It shall be incumbent on the part of the officer appointed under rule 9 (*i*) (*b*) accepting the debit to see that copies of invoices are submitted to him by the officers in charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

NOTE.—The procedure enunicated in rule 23 above will not apply to local depots in Central areas obtaining supplies of non-postal stamps from the Central Stamp Stores; instead the procedure laid down in rule 24 shall apply to such depots.

24. In respect of supplies of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols, the Controller of Stamps Karachi and the A. C. S., Dacca shall send an invoice in triplicate furnishing the details referred to in rule 23 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot and the duplicate and triplicate returned to the Controller of Stamps Karachi, and the A. C. S., Dacca, as the case may be, with the acknowledgment of the officer in charge of the local depot in the form stipulated in rule 23. Officers in-charge of branch depots getting their supplies direct from the Stamps Depot at Karachi or Dacca, shall return the duplicate and the triplicate copies to the Controller of Stamps, Karachi or the A. C. S., Dacca, as the case may be, through the officer in charge of the local depot concerned who shall countersign them. The acknowledged duplicate copies of invoices shall be collected in the Central Stamps Store, Karachi, in respect of the Western Pakistan and in the office of the A. C. S., Dacca, in respect of East Bengal and the triplicate copies sent to the A. G. (P. and T.), Lahore.

25. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Karachi. The Corporation will not be liable to replace free of charge stamps found unfit for issue from casues other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with rules 48, 49 and 54 (*b*) and the rules framed by a Provincial Government under rule 49.

26. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time when the stamps are deposited, and the correctionss of the arithmetical calculations of additions to balance as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

NOTE.—In all cases where stamp registers have to be checked the actual check of quantities against values is a very important one the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps leaving the remaining entries in each class to be checked by a subordinate under his supervision.

C.—*Sales.*

27. The treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depot. Except as provided in the note below or in rule 33, sales to Government Departments, public or to licensed vendors shall not be made direct from the Stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

NOTE.—The officer in charge of such local depots, in the province of ind, as have no Hazur treasurers, may issue postage stamps from the double lock store for sale to the public or post offices.

28. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts into and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity

required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be a fortnightly verification of the balance of stamps in the hands of the *ex-officio* vendor unless the Provincial Government or local Administration desires that such verification should be more frequent in the local depot of the province or area concerned, *e.g.*, on every day on which stamps are issued to the stamp vendor from double locks.

NOTE.—The Provincial Governments and local Administrations may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

29. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Provincial Government or local Administration may direct, entering therein both the quantities and value the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realized on account of each of the various descriptions of stamps-namely, non-judicial, court-fee, postage, match excise banderols, Central excise revenue stamps, Tobacco excise duty labels, Insurance agent licence fee stamps, Defence (or National) Saving stamps, etc.—being paid in separrately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

NOTE.—This rule shall remain in force at the local and branch depots to which the Provincial Government or local Administration concerned do not extend the provisions of rule 29-A.

29-A. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. Challans, separately for each class, *i.e.*, non-judicial, court-fee and postage stamps and match excise bandersol, will be presented by the purchaser to the Accountant, who shall check the correctness of the particulars thereof especially the discount claimed and note in a simple register the amount of the challan and the name of the purchaser. The challans after check by the Accountant, should be presented with cash to the *ex-officio* vendor for the issue of stamps.

Post Office requisitions for postage stamps and other stamps required to be sold through post offices shall be prseneted first to the Accountant who shall check and note them in the register of challans and then to the *ex-officio* vendor along with cash for the issue of stamps.

The *ex-officio* vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the Provincial Government or local Administration may direct, the receipts from the double lock and the daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked every day by the officer in charge of the depot who should initial the register in token of having exercised this check.

The *ex-officio* vendor shall return the challans and post office requsitions to the Accountant daily who shall prepare the daily accounts on their basis. Through the register of challans, the Accountant will watch the retrun of all challans and requisititions and bring any omission or discrepancy to the notice of the officer in charge of the depot.

NOTE 1.—In places where there is a branch of the Imperial Bank of India doing Government business the challans and post office requisitions shall be presented in duplicate, the extra copy being required by the Bank for making up its daily account.

NOTE 2.—Treasuries banking with a branch of the Imperial Bank of India maintain a register of challans prescribed in paragraph 462 of the General Financial Rules, Vol. I The same register may be used for noting the challans and requisitions for stamps.

30. A district officer may direct that the sales to the public of judicial and non-judicial stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

31. The sub-treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of stamps at a branch depot.

32. The officer in charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the *ex-officio* vendor at the local depot obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depot, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depot. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the Provincial Government or local Administration may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of Stamps, the despatch of stamps direct from the Central Stamp Store to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps, as supplies to the local depot to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in rule 21.

Except where the officer in charge of the branch depot has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depot in the same manner as the *ex-officio* vendor at the local depot obtains his supplies from the officer in charge.

33 (*i*) Where the officer in charge of the branch depot has been appointed *ex-officio* vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in rule 28 of these rules need not be maintained.

(*ii*) In all other cases Provincial Government and local Administration shall fix the period, a supply for which shall be kept under single lock by the *ex-officio* vendor and the remainder of the stamps in the branch depot shall be kept under double lock of the officer in charge of the branch depot and of the *ex-officio* vendor, and given out to single lock as required.

34. Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from local depots.

35. On the last open day of September and March each year, the officer in charge of each local depot shall count or have counted in his presence, the stamps in his depot, both those under double lock, and those under single lock, and shall require the officers in charge of the branch depots subordinate to him similarly to count the stamps in the branch depots. He shall attach to the plus and minus memoranda for September and March rendered to the Audit Officers concerned, a certificate in the following form :—

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depot on the.....September/March 19.....and found by actual calculation of numbers and values, not less than 10 per cent.

Non-judicial	..	..	..	Rs.	of the entries having been checked by me personally, that the value of each description is as stated in the margin. Also that I have received similar certificates from the officers in charge of the subordinate branch depots that they have similarly counted the stamps in their branch depots on the last day of the motnh of September/March.....
Court-fee	..	..	..	,,	
Postage ..	..	..	..	,,	
Central Excise Revenue Stamps			..	,,	
Tobacco Excise duty labels	..	..		,,	of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.
Insurance Agent licence fee stamps			..	,,	
Defence (or National Savings Stamps)..				,,	
Match Excise banderols	..	..		,,	

The total values of stamps in this depot and the branch depots as found by the above ceriified examination,

Rs.

Non-judicial	
Court-Fee	
Postage	
Central Excise Revenue Stamps	
Tobacco excise duty labels	
Insurance Agent licence fee stamps	
Defence (or National) Savings Stamps	
Match excise banderols	

which amounts agree with the balances shown in the plus and minus memoranda for September/March to which this certificate is attached. (If there is any difference, add " with the exception of the following differences the explanation of which is as follows ").

36. Officers in charge of local depots shall forward to the local Accountant General such returns of the receipts and sale of stamps as the Auditor General may direct, in the form of plus and minus memoranda or otherwise. A copy of the returns shall be sent simultaneously to the heads of Postal Circles.

37. The Controller of Stamps shall send to the Accountant General concerned such accounts of the trasactions of the central and local depots as the Auditor General may prescribe.

38. The Auditor General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

39. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of judicial and non-judicial stamps vary in different provinces and in Central areas and are prescribed by the Provincial Governments and local Administration.

D.—*Postage Stamps.*

40. Service stamps shall be sold by local depots to Government officials and semi-official bodies and institutions mentioned in clause 354 of the Post and Telegraph Guide which will be used on prepaying postage on communications *bona fide* on the service of the Government of Pakistan or for the purposes stipulated in the said clause of the Post and Telegraph Guide, and such other purposes as are authorised by the P. and T. Department.

NOTE 1.—Service postage stamps may also be sold to the public, provided that the value of stamps sold to any person at one time shall not be less than ten shillings or Rs. 6-8-0 and that an extra charge of half per cent. calculated on the face value shall be made to cover incidental expenses. This extra charge shall not, however be recovered from officers of acceding States, authorized to purchase service postage stamps by the, Director General Posts and Telegraphs. (G. of India F.D.C.R.R., Dis. No. 28-Stamps/39 dated 28th September 1939.)

NOTE 2.—For rules regulating to sales to Government officials see treasury rules, 317.

NOTE 3.—Government officials authorised to obtain service postage stamps from local depots, may exchange such stamps either for service stamps of different denominations, or with the previous approval of the Director General of Posts and Telegraphs, for ordinary postage stamps provided that the stamps returned to the local depots are in a serviceable condition.

41. Ordinary postage stamps, shall be sold for cash from local depots to officers in charge of post offices, at which letters are received for desptach to persons licensed to sell non-judicial stamps under the rules framed under the Stamp Act, 1899 (II of 1899), and to the public, provided that the value sold to any person at one time shall not be less than five rupees, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed in any of the above cases.

NOTE 1.—As a partial exception to this rule payment for postage stamps may be made by cheques by officers in charge of post offices who have been authorized to issue cheques on the State Bank or the Imperial Bank of India.

NOTE 2.—Except on the special authority of the Government of Pakistan or the Director General, Posts and Telegraphs, no free supplies of ordinary postage stamps and stationery shall be made by the Controller of Stamps, Karachi or the A.C.S., Dacca.

42. Heads of Departmental Telegraph Offices shall obtain supplies of ordinary postage stamps from the local depots, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public ordinary postage stamps of all descirptions and to any value. No discount is allowed to Heads of Departmental Telegraph Offices for the sales of stamps ; but they are allowed permanent advances of ordinary postage stamps without payment, the amount of the permanent advance being fixed by the Heads of Postal Circles and Superintendents of Telegraph Offices, the latter up to a limit of Rs. 500. When the permanent advance of ordinary postage stamps has once been taken, subsequent issues to Heads of Departmental Telegraph Offices are made only on cash payment. But when the local depot is about to be closed for holidays of more than one day's duration, officers in charge of the local depots are authorized to issue ordinary postage stamps to Heads of Departmental Telegraph Officers without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps or the payment of their value, if sold.

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43. The officer in charge of each post office, at which letters are received for despatch, and of each telegraph office, is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. A supply of Revenue Stamps and other Central Government stamps required to be sold through Post Offices suffiicient for the probable demands of one week are also required to be kpet for sale in post offices.

44. The officers in charge of post offices shall maintain accounts of sales, etc., of Revenue and other stamps which are the property of the Central Government required to be sold through post offices in the same manner as in respect of postage stamps and shall show the balances of these stamps seperately in their monthly cash balance reports to the Posts and Telegraphs

Audit Officers. The differences between the balances in hand and at the end of any month and at the end of the previous month shall be debited or credited, as the case may be, to the Civiil Accountants General concerned through the exchange accounts.

45. Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorized in that behalf by the Heads of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 43.

E.—*British Unemployment Insurance Stamps.*

46. Unemployment Insurance stamps are sold to Masters of Vessels from the local depots at Karachi and Chittagong. No discount is allowed.

F.—*Match Excise Banderols.*

47. Match excise banderols shall be sold by local and branch depots at which they are stocked to owners of match factories in cash or on credit in accordance with the Central Excise Rules, 1944.

" G.-Central Excise revenue stamps, Tobacco excise duty labels, Insurance agent licence fee stamps, Defence (or National) Saving stamps, etc.

47-A. Stamps which are the property of the Central Government and which are required to be sold to the public through Post Offices *e.g.*, Central excise revenue stamps, Defence (or National) Saving stamps, shall be obtained by Post Offices from local and branch depots and sold to the public in the same manner as ordinary postage stamps.

Tobacco excise duty labels and insurance agent licence fee stamps shall be sold to the public at local and branch depots at which they are stocked.

PART III.

A.—*Disposal of unserviceable and obsolete stamps.*

48. Unserviceable (*i.e.*, defectively manufactured, damaged or spoiled) obsolete and unwanted surplus stocks of postage stamps and postal stationery, Revenue stamps, Central excise revenue stamps, Defence or National Savings stamps and other stamps which may be introduced from time to time held by Post Offices shall be exchanged for serviceable ones of the same kind, *i.e.*, belonging to the same department from the local or branch depots as the case may be. The local or branch depots shall refer to the Controller of Stamps doubtful cases of defective manufacture before exchange is effected.

48-A. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Karachi, in respect of West Pakistan and to the A.C.S., Dacca, in respect of East Bengal for destruction. The necessary entries on account of stamps sent

shall be made in the plus and minus memoranda. Damaged adhesive stamps in loose labels shall be pasted on a sheet or sheets of paper to facilitate verification before transmission to the Controller of Stamps, Karachi, or the A.C.S., Dacca. The Controller or the A.C.S., Dacca shall after examining and verifying the stamps and satisfying himself that they are genuine, destroy them and grant a destruction certificate. But in the case of stamps destroyed by the A.C.S., Dacca, the destruction certificate will in the first instance, be sent to the Controller of Stamps, Karachi, for his counter-signature. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant General concerned with copies of destruction certificate granted by him during the previous month to enable him to verify the entries in the plus and minus memoranda. Postage stamps that are damaged beyond identification and cannot therefore be checked by actual counting shall be disposed of according to the procedure laid down in rule 54 (*b*).

NOTE.—A stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of a complete stamp shall be treated as stamp 'that cannot be counted or identified' for the purposes of these rules.

49. The Provincial Governments, in consultation with the Auditor General shall prescribe rules for the disposal of non-postal stamps which are the property of the Provincial Governments and which are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund.

In Central areas, non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by overprinting, etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed in the Governors' Provinces in respect of Non-postal stamps which are the property of the Central Government. The procedure laid down in rule 48 shall be observed in the case of these stamps also.

B.—*Losses of Stamps during transit or from stocks in the Central Stamp Store, Local or Branch Depots, or Post Offices.*

50. The terms of supply from the Central Stamp Store are f.o.r. Karachi in respect of supplies in Western Pakistan and f.o.r. Dacca, in respect of supplies in East Pakistan and once the stamps are despatched from the Store they become the property of the Department or Government which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps despatched from the Central Stamp Store Karachi, or from the Stamp Depot, Dacca whether occasioned by theft, accident or other causes, the resultant loss represented by the manufacturing value of the missing stamps etc., as well as the potential loss shall fall on the Department or Government owing the Stamps unless serious negligence is established against the despatching or receiving agency.

NOTE 1.—Losses in transit of stamps returned to the Controller of Stamps or transferred from one local or branch depot to another, shall similarly be borne by the Department or Government concerned.

NOTE 2.—Losses in transit of match excise banderols and non-postal stamps which are the property of the Central Government from the Central Stamp Store to a local or branch depot or from one local or branch depot to another shall after due investigation be written off by the Controller of Stamps upto a limit of Rs. 100 calculated in terms of manufacturing cost in any individual case. If the value of such losses exceeds Rs. 100 in terms of manufacturing cost, the matter shall be reported by the Controller of Stamps after due investigation to the Central Board of Revenue.

51. The officer in charge of the local or branch depot shall carefully observe the instructions in rule 21. In case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actuallly received. He should also attach to the invoice a certificate noting therein the number and date of the Controller's invoice the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Controller of Stamps against the parties concerned for the manufacturing value of the stamps actually received as shown in the receipted invoices.

NOTE.—To the officer's explanation shall be added answers to the following questions :

(1) What was the number stancilled on the case in which the shortage was found?

(2) (*a*) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto ? (*b*) If so, was there any deficiency in weight ?

(3) (*a*) Did the case show signs of tampering ? (*b*) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering ?

(4) If the case was tin-lined was the tin-lining intact ?
(5) Was the case placed in the strong room immediately on arrival ?

(6) Was the officer present all the time the case was being opened and the contents were being examined and counted ?

(7) On what date was the case (*a*) received, and (*b*) opened ?

52. The officer in charge of the local or branch depot shall report any shortage in a consignment immediately to the Controller of Stamps, Karachi, or the A.C.S., Dacca as the case may be, to the Commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and send a copy of his report to the Department or Government owning the stamps (Head of Postal Circle in the case of postage stamps). A copy of such report shall be endorsed to the Civil Accountant General concerned. The officer in charge of the local or branch depot shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Controller of Stamps, Karachi or the A.C.S., Dacca as the case may be, to the Commissioner of the Division or higher authority, and to the Civil Accountant General concerned also to the Department or Government concerned.

NOTE.—The procedure laid down by this rule shall also be observed in cases where stamps returned to the Controller of Stamps under rules 25, 48, or 49 or transferred from one local or branch depot to another are lost in transit.

53. The Controller of Stamps shall submit half-yearly to the Director General, Posts and Telegraphs and the Accountant General, Posts and Telegraphs, Lahore, a statement showing the face value of postage stamps lost in transit. This statement should be supported by the explanatory certificate of the officer in charge of the local or branch depot. In the case of losses of non-postal stamps the value will be recovered by the Controller from the Department or Government concerned.

54. (*a*) Losses of stamps while in stock in the Security Printing Corporation or the Central Stamp Store will be borne by these concerns. All such losses shall be reported by the Master, Security Printing Corporation to the Central Board of Revenue and a copy of the report shall be sent to the Accountant-General Pakistan Revenue and also to the Director General of Posts and Telegraphs if the loss relates to postage stamps or postal stationery.

(*b*) Except as provided for by Note 2 below all issues whether by theft, fraud, accident or any other cause, of postage stamps while in stock in a local or branch depot shall be reported by the officer in charge of the depot to his administrative head, and a copy of the report shall be sent to the Controller of Stamps the Civil Accountant General and the Head of the Postal Circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost ; (2) the cause and the responsibility for the loss ; (3) whether in the opinion of the officer in charge of the depot the loss was contributed to by the negligence of any individual or individuals ; (4) the amount proposed to be recovered, if any, from person or persons at fault ; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to Note 3 below, and shall forward copies of his orders to the Controller of Stamps, the Civil Accountant-General and the Head of the Postal Circle concerned. The officer in charge of the depot shall, on receipt of the orders forward the damaged stamps if they can be counted and identified to the Controller of Stamps for destruction as required by rule 48-A.

NOTE 1.—If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the officer in charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Controller of Stamps with a copy of the orders. In such cases the Controller shall not grant certificates as to the quantity and value of stamps destroyed. If, however, the consignments of the damaged and uncountable postage stamps are bulky, they need not be forwarded to the administrative head but a detailed report should be sent to that authority.

NOTE 2.—In the case of damaged postage stamps which can be indentified as complete stamps and can indubitably be checked by actual counting, if the manufactruing value does not exceed Rs. 10 no report shall be made to the administrative head if in the opinion of the officer in charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of Stamps for destruction with a letter furnishing information on the following points—(1) the quantity, the face value and the manufacturing value of the damaged stamps ; (2) the date on which the treasury stock was last examined ; (3) the date on which the damage was first noticed ; (4) steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the Civil Accountant-General and the Head of the Postal Circle concerned. It shall be opened to the Controller of Stamps in a y case to draw the attention of the ad-

ministrative head to the damage with a view to instituting enquiries as to the cause of the damage, etc., fixing the responsibility therefor and taking necessary action.

NOTE 3.—These losses will in general be borne by the Posts and Telegraphs Department, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost, or, if lost, cannot be used) the recoveries shall be credited to that department.

(*c*) Losses of stamps etc., (excepting those which are the property of the Provincial Government) shall be written off by the Commissioners of Divisions and in provinces where there are no Commissioners of Divisions, by the Secretary to the Board of Revenue, and if there is no Board of Revenue *e.g.* Sind, by the Provincial Government up to the limit of Rs. 500 only calculated in terms of the face value in any individual case. Losses exceeding this limit shall be written off under the orders of the Central Government or the D. G. P. and T., as the case may be. Losses of stamps etc., which are the property of the Provincial Governments, shall be written off in accordance with the rules prescribed by the Provincial Government concerned in this regard.

(*d*) The procedure laid down in rule 54 (*b*) and Notes 1 to 3 thereunder in respect of postage stamps shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in Central areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong. The same procedure shall also apply to cases of loss or damage to match excise banderols, Tobacco excise duty labels, and all stamps which are the property of the Central Government in .local or branch depots in Provincial areas.

55. On receipt of a report referred to in rules 52 and 54 (*b*) the Civil Accountant General shall send a copy of it to the Accountant General, Posts and Telegraphs, Lahore in whose office all such reports will be consolidated for all the Provinces for inclusion, if necessary, in the Appropriation Accounts and for the information of the Director General, Posts and Telegraphs.

56. The officers in charge of post offices shall report all losses of Revenue and Central excise revenue stamps in stock at post offices, immediately on their occurrence, to (*i*) the Head of the Postal Circle concerned, and (*ii*) the officer in charge of the local or branch depot concerned, and shall at the same time show the face value of the stamps in their accounts as "Advances Recoverable". Post Masters who do not get their supply of stamps direct from a local or branch depot should submit the above reports through the Head or Sub-Post Masters concerned. The Head of the Circle shall investigate the matter and submit a report of his investigation and findings in details, on the lines of the report prescribed in rule 54 (*b*), to the Provincial Government or local Administration. A copy of the report shall be simultaneously forwarded to the Posts and Telegraphs Audit Officer, the Provincial Accountant General (Civil) and the Controller of Stamps Karachi or the A.C.S., Dacca, as the case may be. On receipt of the sanction of the

Provincial Government or local Administration to the writing off of the loss, the Posts and Telegraphs Audit Officer shall, after clearing the head "Advances Recoverable" pass on the debit for the full face value of the stamps (as charged by the officer in charge of the post office in his accounts) to the Civil Accountant General concerned through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts, recovered shall be credited to the Provincial Government or local Administration through the exchange accounts.

PART IV.

Verification of stocks in the Central Stamp Store.

57. (*i*) The Auditor General Pakistan should in the capacity of an agent of the Government of Pakistan Ministry of Finance Revenue Division depute gazetted officers to conduct the stock verification of stamps in the Depots at Karachi and Dacca.

(*ii*) In the absence of special orders to the contrary, the balances to be verified should be the closing balances of the last working day of March each year. If that of any other day be verified under the orders of the Government of Pakistan the report should be worked upto the last day of the month by the accounts for the intervening days.

(*iii*) The receipts by and the issues from the Central Stamp Store of stamps should be suspended from the day on which the physical verification commences until it is completed.

(*iv*) On the morning of the day on which the stock is to be counted, the verifying officer should be furnished by the Controller of Stamps with detailed lists of the various kinds of stamps which are in the Central Stamp Store, showing therein in separate columns, (1) serial number, (2) denomination and description of stamps, (3) quantity of unopened stock, (4) quantity of opened stock, and (5) total quantity of opened and unopened stock ; also lists showing the symbolical letters and figures stencilled on the unopened cases to indicate the description and denomination of the contents and the quantities contained therein.

(*v*) The cases in the unopened stock should be examined to see that they are marked with the symbols for the description of stamp under examination and their number counted. Three per cent. of these cases taken at random should be opened and a packet from each case examined to see that the cases contain stamps of the kind indicated on the outside to of the case.

(*vi*) In the opened stock, all broken packets should be counted in detail ; but in the case of stamps in original bundles or packets, it will be sufficent to count the bundles and to see that they have not been opened and bear the original lables denoting the description and quantity of the contents. Ten per cent. of these bundles taken at random should be counted in detail and verified with the value noted on the labels.

(*vii*) The verifying officer shall the compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock-ledger. He shall also check the balances as shown in the priced stock ledger and prepare the stock verification report as shown below :—

Serial No.	Description and Denomination.	Quantity.	Manufacturing value.	Remarks.

CERTIFIED that the balance of stamps in the Central Stamp Store, Karachi/ Dacca on the.....19 , has been verified by me in the manner laid down in Part IV of the ' Rules for the Supply and Distribution of Stamps ' and I have satisfied myself of the correctness of the result set forth above.

Designation.....

Date.....

(*viii*) The Auditor General of Pakistan should submit the report prepared in the above manner to the Government of Pakistan Ministry of Finance (Revenue Division), with any remarks he may have to offer.

FORM T. R. 1.

(See Rule 44.)

Certificate of Transfer of Charge.

(OBVERSE.)

Certified that we have in the $\frac{\text{fore}}{\text{after}}$ noon of this day respectively made over and received charge of the office of .....

Signature of relieved Officer .....

Station ..... Designation .....

Date .....19 . Signature of relieving Officer .....

Designation .....

Memo of the balances for which responsibility is accepted by the Officer receiving charge.

*Treasury balances—

Cash—

Opium—

Stamps and Match Excise Banderols—

Permanent advance—

*For details see overleaf.

Relieved Officres.

Relieving Officer.

Forwarded to .....

FORM T. R. 1—*concld.*

(REVERSE.)

Details of Treasury Balances.

Description.	Under double locks.	With Treasurer.	*In Sub-treasuires.	TOTAL.
Government securities held in safe custody				
Balance at credit of Depositor, Rs.				
Notes .. At Rs. 1,0000 ..				
„ 1,000 ..				
„ 500 ..				
„ 100 ..				
„ 50 ..				
„ 10 ..				
„ 5 ..				
„ 2 ..				
„ 1 ..				
Silver .. Whole Rupees ..				
Half „ ..				
Quarter „ ..				
Eighth „ ..				
Uncurrent coins ..				
Nickel .. Half Rupees ..				
Quarter Rupees ..				
Eighth „ ..				
One anna pieces ..				
Copper and Bronze. Double pice ..				
Single „				
Half „				
Pie pieces				
Stamps and Match Excise Bandroles. ..				
..				
..				
..				
..				
..				
..				
..				
Opium, maunds				
State Bank draft Forms, etc. (Number) ..				
Cheque Forms (Do.) ..				

*The total of the cash balance reported in the latest daily sheets received from sub-treasuries without any details of notes of coin, etc., need only be shown in this column.

Station .....

Date 19 . *Relieved Officer.* *Relieving Officer.*

FORM T. R. 2

(See Rule 56.)

Model Form of Security Bond to be taken from Treasurers.

NOTE.—Heads of Local Administrations have power to fix the precise terme of the bond without reference to the Governmett

Know all men by these presents that (principal) of (1st surety) (2nd surety) of are held, and firmly bound unto the Governor General of Pakistan in the sum of Rs. to be paid to the said Governor General, his successors or assigns or his or their attorney or attorneys for which payment will and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and every two of us bind ourselves, our heirs, executors, administrators and representatives jointly and each of us binds himself, his heirs, executors, administrators and representatives severally firmly by these presents sealed with our seals dated this day of 19 , and each of us the said both hereby for himself, his heirs, executors, administrators and representatives covenant with the said Governor General his successors and assings that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Governcr General be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 19 , appointed to and now holds and exercises the office of Treasurer at , AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, currency notes, Bank notes, stamps and Government securities of whatever description, gold, silver, copper, lead goods, stores, chattles or effects stored and used at, received into or despatched from the treasury of or paid, deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatscever ; AND WHEREAS the said as such Treasurer as aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels, currency notes, Bank notes, stamps and Government securities of whatscever description, gold, silver, copper, nickel, bronze, lead, goods, stores, chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to ; AND WHEREAS the said is bound from time to time when ever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted

for is at all times intact in the places aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint ; AND WHEAREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit ; AND WHEREAS the bulk of the said property remains as well in the care, charge and custody of the Treasury Officer for the time being as of the said but as between himself and at said the Governor General of Pakistan he, the said is alone responsible and answerable therefor and for every part thereof ; AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the Collector of or other the person exercising his functions for the time being under the sanction of the Government may direct ; AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such Collector aforesaid Government securities to the extent of Rs. of which the numbers, amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Governor General his successors and assigns against loss and damage which he or they might or may in way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied, or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said
or any person acting for him in his said office during his absence or otherwise, or by any sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, coolies, or other persons serving under him the said
or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of the Government or otherwise ; AND WHEREAS the said hereby acknowledges that he is bound by all the conditions, rules and regulations of the Government for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may beinforce and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of suchrules, regulations and orders as aforesaid and all or any alterations made from time to time therein AND WHEREAS the said (principal)
and the said (1st surety) and (2nd surety)
as his the said sureties in that behalf have entered into the above bond in the penal sum of conditional for the due performance by him the said
and of any person acting for him in his said office during his absence or other-

wise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said Governor General and his servants against loss from of by reason of the acts or defaults of the said and of all and every the person and persons aforesaid;

Now the condition of the above written bond is such that if the said and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions, rules and regulations of the Government and the said departmental rules and orders, and further if the said and do and shall indemnify and save harmless the said Governor General, his successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercise the same office of Collector and all other servants of the said Governor General from and against all and every loss and damage which during the time the said or any person acting for him during hissaid office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter happen to or be sustained by the said Governor General, his successors, or assigns, or the said Collector for the time being or any such servant, as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said , or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, coolies or other persons nominated, accepted by or serving under him the said or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomscever whilst he or the said or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office ;

THEN this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the Collector for the time being of the Government six calendar months' notice in writing of his or their intention so to do and the liability under the bond, by the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is

hereby declared and agreed by the said and and with the said Governor General that the Government Promissory Notes for Rs. so deposited as aforesaid on such other Government security or securities to the same amount as the Collector for the time being of the may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said Collector for the time being of the as and for part and additional security (over and above the above-written bond) to the said Governor General his successors and assigns for the indemnity and other purposes aforesaid with full power to the said Governor General, his successors, or assigns, or his officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receiveable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said Governor General, his successors and assigns as the case may require but nevertheless the interest of the said Government Securities may in the meantime be paid over as the same shall be realised by the said Collector for the time being or the Governor General if they shall think fit to the said .

Provided always and it is hereby expressly agreed and declared between and by the said and and and the Governor General that it shall be lawful for the said with the consent of the said Collector or of other the person exercising his functions for the time being under the sanction of the Governor General first had and obtained to change and substitute for the said Government Promissory notes for Rs. so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said and as such securities as aforesaid.

PROVIDED FURTHER and it is expressly agreed and declared between and by the said and and the Governor General that notwithstanding the provisions of Section 133 of the Indian Contract Act or any other rule of law or equity in that behalf any variance of the contract or terms of service of the Principal shall not operate as a discharge of the sureties ; AND PROVIDED LASTLY and it is expressly agreed and declared between and by the said and and and the Governor General that though as between the principal and sureties the latter are only sureties for the principal as between the Governor General and the sureties the said sureties shall be jointly and severally liable for any moneys payable hereunder equally with the principal and the surtties waive all rights which otherwise they might as sureties be entitledto claim and enforce.

AND it is hereby lastly agreed and declared by and between the said (principal) and the said (one surety) and (other surety) as his the said (principal's) sureties and the said Governor General that in the event of the death of the

said (principal) or the vacation by him of his said office of Treasurer the abovementioned Government Promissory Note for Rs. or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said Collector for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Governor General, his successors and assigns and in respect of which the said (principal) and his heirs, executors, administrators and representatives after his death is and are or shall or may be liable to indemnify the Governor General, his successors and assigns and all such persons as aforesaid. PROVIDED ALWAYS that the return at any time of the said Government Promissory Notes shall not be deemed to affect the right of the said Governor General to take proceeidngs upon or under the said bond against the said (principal) and (1st surety) and (2nd surety) or any of them in case any breach of the condition of the said bond shall be discovered after the return of the said Government Promissory Notes but the responsibility of the said (principal) and of the said (1st surety) and of the said (2nd surety) shall at all times continue and the said Govorern General shall be fully indemnified against all such loss or damage as aforesaid at any time.

FORM T. R. 3.

(See Rule 65 (b).)

Treasurer's Daily Balance Sheet.

Date——————————19 .

	Rs.	a.	p.
Balance brought forward from 19			
Received this day as per Treasurer's Cash Book			
Total ..			
Expended this day as per Treasurer's Cash Book			
Balance ..			

Particulars of Balance

Specification.	Under Joint Keys of Treasury Officer and Treasurer.												Closing balance in the hands of the Treasurer.			Total.		
	Opening balance			Taken out.			Placed under joint locks.			Closing balance								
	s.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Currency and Bank Notes. at 100 ...																		
,, 50 ...																		
,, 20 ...																		
,, 10 ...																		
,, 5 ...																		
,, 2 ...																		
,, 1 ...																		
Total Rs. ...																		
Other Notes (with details). ...																		
Gold Gold Coin (with details)																		
Total Rs. ...																		
Silver																		
Rupees																		
Half-Rupees																		
Quarter Rupees																		
Total Rs. ...																		
Nickel.																		
Four anna pieces																		
Two ,, ,, ...																		
One ,, ,, ...																		
Bronze and Copper.																		
Single pice																		
Half																		
Pie pieces																		
Total Rs. ...																		
Uncurrent. The detail of kind, tale and value, must be given on the reverse— (1) every day for the amount received that day; (2) on the last working day of each month. Silver, Nickel, Copper.																		
Total Rs. ...																		
Grand Total Rs.																		
Grand Total (in words).																		

Agreed with the Accountants daily balance sheet and balance in the hands of the Treasurer inspected.

Treasurer *Treasury Officer.*

Date of Signature ——————————

1. No uncurrent coin is to be left in charge of Treasurer.
2. No more small silver, nickel, bronze and copper is to be so left than is required for current use.
3. The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.
4. This balance sheet is to be signed in the evening of the day itself to which it refers.

FORM T. R. 4.

[See Rule 77 (i).]

Cash Book.

Office of.....

Month.....

Receipts.

Date.	No. of receipt where necessary.	Particulars.	Rs.	a.	Pay.	Rs.	a.	Allowances.	Rs.	a.	Contingencies. In recoupment of permanent advance.	Rs.	a.	Contingencies. Advance payments.	Rs.	a.	Miscellaneous.	Rs.	a.	Total.	Rs.	a.	Classification.

Payments.

Date.	Sub-Vouchers No.	Particulars.	Rs.	a.	Pay.	Rs.	a.	Allowances.	Rs.	a.	Contingencies. Out of permanent advance.	Rs.	a.	Contingencies. Out of money drawn in anticipation of payments.	Rs.	a.	Miscellaneous.	Rs.	a.	Total.	Rs.	a.	Classification.

FORM T.R. 4-A.

[See Rule 418 (ii).]

Cash Book.

RECEIPTS.								DISBURSEMENTS.							
Date.	Item or Serial No.	From whom received.	Particulars.	Amount.		Total.		Initials of responsible authority.	Date.	Voucher or Serial No.	To whom paid.	Particulars.	Budget head to which debitable.	Amount.		Total.		Initials of responsible authority.
				Rs.	a.	Rs.	a.							Rs.	a.	Rs.	a.	
			Opening balance.															
			Carried over Rs.										Carried over Rs.					

FORM T. R. 5.

(See Rule 83.)

Receipt Form.

Counterfoil 19 .	
No.	No. 19 .
Received from	Received from
with letter No. dated 19 .	with letter No. dated 19 .
the sum of rupees	the sum of rupees
in cash	in cash
_____ on account of	_____ on account of
by cheque	by cheque
on	in
payment of	payment of
Initial.	Rs.
Designation.	Signature.
	Designation.

FORM T. R. 6.

(See Rule 92.)

(Obverse).

CHALAN No.

Chalan of cash paid into the Treasury/Sub-treasury / Imperial Bank of India. / State Bank of Pakistan. at———

To be filled in by the remitter.				To be filled in by the departmental officer or the treasury.	
By whom tendered.	Name (or designation) and address of the person on whose behalf money is paid.	Full particulars of the remittance and of authority (if any).	Amount.	Head of Account.	Order to the Bank†.
Name .			Rs. a. p.		Date——— Correct:—Receive and grant Receipt.
Signature.		Total*			Signature and full designation of the officer ordering the money to be paid in.

*(In words) Rupees

†To be used only in the case of remittances to the Bank through departmental officer or the Treasury Officer.

Received payment (in words) Rupees Date

Treasurer. *Accountant.* *Treasury Officer.*

Agent or Manager.

NOTE 1.—In the case of payments at the treasury, receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer. but only of the Accountant and the Treasurer. Receipts for cash and cheques paid for service postage stamps should be given in Form T. R. 5.

NOTE 2.—Particulars of money tendered should be given on the reverse.

NOTE 3.—In cases where direct credits at the Bank are permissible, the column " Head of Account" will be filled in by the Treasury Officer or the Accountant General as the case may be, on receipt of the Bank's Daily Sheet.

(Reverse)

Particulars.	Amount.		
	Rs.	a.	p.
Coin			
Notes (with details)			
Cheques (with details)			
Total Rs. ..			

FORM T. R. 7.

(See Rule 115 (1) (*i*).)

Potdar's Slip to be placed in Each Bag of Coin.

Name of Treasury .. .. ..

Description of coin .. .. ..

Number of pieces .. .. ..

Counted by .. ..

Examined by .. ..

Date .. ..

Signature.

NOTE 1.—The slip should be written in English.

NOTE 2.—The signature at foot should be that of the Treasurer, or other officer to whom the coin testers and examiners are subordinate.

FORM T. R. 8.

(See Rule 115 (1) (*ii*).)

Potdar's Slip to be placed in Each Bundle of Note.

Packet No..... of Rs.....notes.

Containing.....pies.

Counted by.....

Examined by.....

Date.....

(Full Name.)

FORM

(*See*

Register showing the Cash Double Lock

Nature of transactions.	Currency and Bank Notes.							Other Notes.		Gold.	
								One rupee Notes.			
	Rs. 100. Value in Rupees.	Rs. 50. Value in Rupees.	Rs. 20. Value in Rupees.	Rs. 10. Value in Rupees.	Rs. 5. Value in Rupees.	Rs. 2. Value in Rupees.	Re. 1. Value in Rupees.	Total Value in Rupees.	Value in Rupees.	Total Value in Rupees.	Gold Mohurs & Sovereigns. Value in Rupees.
Balance Brought forward											
Receipts											
Total Including balance											
Issues to the Treasurer ..											
Total issued ..											
Balance Carried over ..											

T. R. 9.

RULE 119.)

Transactions of the Treasury, dated 19 .

Silver.				Nickel.			Bronze & Copper.				Uncurrent coin.						
Rupees.	Half Rupees. Value in Rupees.	Quarter Rupees. Value in Rupees.	Total. Value in Rupees.	Four anna pieces. Value in Rupee.	Two-anna pieces. Value in Rupees.	One-anna pieces. Value in Rupees.	Single pice. Value in Rupees.	Half-pice. Value in Rupees.	Pie-pieces. Value in Rupees.	Total. Value in Rupees.	Silver. Tale.	Silver. Value in Rupees.	Nickel Value in Rupees.	Bronze and coppe Value in Rupees.	Total. Value in Rupees.	Grand Total. Value in Rupees.	Initial of Treasurer.	Initial of Treasury Officer.

FORM
(See

Cash Balance Report of the—

N. B. —To be despatched *without fail* by post on the

CURRENT.

NAMES OF TREASURIES.	Notes.	Gold Mohurs.	Whole rupees.	Half-Rupees.		Quarter-rupees. (Silver.)		Four-anna pieces (Nickel.)		Two-anna pieces (Nickel.)		One anna pieces (Nickel.)		Single pice.			Half pice			Pie pieces.		
1	2	3	4	5		6		7		8		9		10			11			12		
		Rs.	Rs.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	R.	a.	p.	R.	a.	p	R.	a.	p
District Treasury at																						
Sub treasuries at On																						
TOTAL SUB-TREASURIES																						
REMITTANCES IN TRANSIT.																						
GRAND TOTAL																						

Grand total (in words).

DETAILS OF NOTES.	TALE.	VALUE.				
Denominations.			Transactions with the public in nickel and in bronze and copper.			
	Rs.	Rs.		Rs.	A.	P.
Currency and Bank Notes—						
100 ..			Nickel.			
50 ..			Net issued to the public.			
20 ..			or			
10 ..			Net received from the public.			
5 ..						
2 ..			*Bronze and Copper.*			
1 ..			Net issued to the public			
			or			
Other Notes—						
1 ..			Net received from the public.			
TOTAL ..						

(1) Cash balance not verified by Collector owing to
(2) Cash balance verified by Collector on

T. R. 10.

Rule 124.)

Treasury on the of 19 .

first working day of each month to the Currency Officer.

*Uncurrent and withdrawn.

Total Current	Gold.	Silver. Light Weight.	Other classes.	1835.	1840.	1862 to 1901.	1911.	Nickel.	Copper	Total uncurrent and withdrawn.	Grand Total
13	14	15	16	17	18	19	20	21	22	23	24
R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.

I hereby certify that I have personally ascertained by *counting* that the balance in the district treasury for which I am responsible, amounted on the to the amount shown in column 24 above. I further certify that the bulk of the treasure is kept under double locks, the key of one of which is in the exclusive custody of the Treasury Officer, and that of the other with the Treasurer. I further certify that the balance under single lock with the Treasurer amounted on the above date to Rs. , and that at no time did the Treasurer hold in his separate custody a sum larger than necessary for the convenient transaction of Government business or larger than the security given by him.* The balance at sub-treasuries amounted on dates specified to the sums shown against them, and I have received from Sub-treasury Officers certificates of the actual verification of those balances.

The balance of the currency chest amounted on the Rs.

District Treasury balance { Amount under double lock Rs.
" " Trasurer's single lock Rs.

The balance in the small coin depot at amounted on the 19 , to Rs.

Dated 19 . *Collector.*

* In districts where the cash business of the treasury is conducted by the Bank, the following should be substituted for the first portion of the certificate :—

" I hereby certify that the net amount debited / credited under the head "State Bank Deposits—Central" in the accounts of the month of agrees wih the net disbursements receipts shown in the daily statements of receipts and disbursements received from the Bank during the month, the totals of which were checked and agreed with the totals shown in the copies, received in this treasury, of the daily schedule rendered by the Bank to its Head Office."

FORM T. R. 10 (*concld*).

Memo of Cash Remittances during the Month of 19

REMITTANCES RECEIVED.								REMITTANCES DESPATCHED.				
Date of despatch	Date of receipt.	Treasury from which received.	Amount	Kind*	Date of Despatch of First acknowledgment.	Date of Despatch of Final acknowledgment.	Remarks.†	Date of despatch	Treasury to which desptached.	Amount.	Kind.*	Remarks.‡
			Rs. A. P.							Rs. A. P.		
		Total ..							Total			

*Whether a Currency or Treasury remittance and the kind of notes or coin remitted.
†If a remittance consists of uncurrent coin, the word "Uncurrent" should be written against it in this column.
‡Remittances in transit should be indicated in this column by the words "in transit".

FORM T. R. 11.

[See Rule 168 (1).]

Letters of Credit.

.....DEPARTMENT.

LETTER OF CREDIT NO.

Dated the.....19 .

THE COLLECTOR / DEPUTY COMMISSIONER OF

I have the honour to request that you will cash the cheques drawn by the .....

.....

to the extent of Rupees.....

(This letter of credit has effect from the.....

Signature and Designation of the Departmental Account or Audit Officer.

FORM T. R. 12.

(See Rule 200.)

No.

Cash Order on Sub-treasury.

Treasury.

19 .

To

THE OFFICER IN CHARGE OF SUB-TREASURY

at

or order

Pay to

Rupees

for cash received from

Under Rs.....

Rs. *Treasury Officer.*

Entd. Accountant.

N. B.—This cash order is current for 3/6 months only unless renewed.

No.

Cash Order on Sub-treasury.

Treasury.

19 .

To

THE OFFICER IN CHARGE OF SUB-TREASURY

at

or order.

Pay to

Rupees

for cash received from

Under Rs.....

Rs. *Treasury Officer.*

Entd. Accountant.

N. B.—This cash order is current for 3/6 months only unless renewed.

FORM T. R. 12-A.

(See Rule 201.)

Treasury.

Advice of Cash Orders.

Counterfoil.

No.

Cash Order

Issued at

To

Payable at

for Rs.

in favour of

No. of Credit

Date of Credit

Rs.

Treasury Officer.

No.

Issued at

To

Payable at

for Rs. (in words)

in favour of

No. of Credit

Date of Credit

Rs.

(*Sub*) *Treasury Officer.*

No.

Cash Order Issued at

Payable at

This is to certify that Rs. (in words)

has been paid into the (Sub) Treasury of

by and credited as deposit No.

of this date

The amount may be drawn by

at the (Sub) Treasury of on presentation

of this order within three months.

Rs.

Date (*Sub*) *Treasury Officer.*

To (Sub) Treasury Officer at

FORM T. R. 13.

(See Rule 202.)

Register of Advice of Cash Orders issued by Treasury during

No. of Order.	Place of Issue.	Amount.		To whom Payable.	Date of Credit.	Date of Payment.	Remarks.
		Rs.	a.				

FORM T. R. 14.

(See Note below Rule 234.)

Form of Bond of Indemnity for drawing Arrears of Pay and Allowances or Pensions of Deceased Government Servants or Pensioners.

KNOW ALL MEN by these presents that I, (*a*) resident of and (*b*) the widow/the son of and I/We, (*c*) sureties on her/his behalf are held and firmly bound to the Governor General in the sum of Rupees Rs. to be paid to the said Governor General or his successors or assigns FOR WHICH payment to be well and truly made, each of us severally bind(s) himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this day of 19

WHEREAS (*d*) was at the time of his death in the employment of the Government or was receiving a pension of Rupees Rs. from the Government AND WHEREAS the said died on the day of 19 and there was then due to him the sum of Rupees Rs. (for pay and allowances in respect of his said office) or (in respect of his said pension) AND WHEREAS the above bounden (*a*) (hereinafter called "the Claimant") claims to be entitled to the said sum as heir of the said (*d*) but has not obtained letter of administration of or a succession certificate to the property and effects of the said (*d*)

AND WHEREAS the Claimant has satisfied the (*e*) (officer concerned) that he/she is entitled to the aforesaid sum and that it would cause undue delay and hardship if the Claimant were required to produce letters of administration of or a succession certificate to the property and effects of the said (*d*)

AND WHEREAS the Government desire to pay the said sum to the Claimant but under Government rules and orders it is necessary that the Claimant

(*a*) Full name of claimant with place of residence.
(*b*) State relationship to the deceased.
(*c*) Full name or names of sureties.
(*d*) Name of the deceased.
(*e*) Title of the officer responsible for the payment.

should first execute a bond with one surety/two sureties to indemnify the Government against all claims to the amount so due as aforesaid to the said (*d*) before the said sum can be paid to the Claimant NOW THE CONDITION of this bond is such that if after payment has been made to the Claimant the Claimant or the surety/ sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs.
refund to the Government the sum of Rupees
and shall otherwise indemnify and save the Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above written bond and the condition therefor
we
and
and
have hereunto set our hands this day of
19 .

FORM T. R. 15.

[See Rule 247 (1).]

Form of Bond of Indemnity for drawing Pay, Pensions, Annuities, etc.

THIS INDENTURE made the day of one thousand nine hundred and between

(1)
(2)
(3)

carrying on business in partnership under the style or firm of or incorporated under the Companies Act and having their registered office at (hereinafter referred to as the firm/company which expression shall where the context admits be deemed to include *their executors and administrators or representatives and* their successors in business under the same or any other style or name) of the one part and the Governor General (hereinafter referred to as the Governor General of the other part.

WHEREAS the firm/company have been in the habit of receiving on account of their customers pay, pensions, annuities, allowances or other payments from funds administered by or on behalf of the Governor General including pensions payable on behalf of other Governments from the various officials whose duty it is to disburse such payments/Accountant General of..... upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and, in the case of a pensioner also of a certificate of non-employment according to prescribed rules.

AND WHEREAS in order to save time and expense in obtaining payment of such sums the Governor General has agreed to allow such payments to be from time to time made as they fall due without requiring the production of the said certificates save a certificate of non-employment according to prescribed rules signed by a representative of the firm/company upon being indemnified by the firm/company against any loss by reason of such payments as aforesaid on account of any person who may at the date of such payment be deceased and upon the firm/company entering into such an agreement as is hereinafter contained which the firm/company has agreed to do ;

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the firm/company for themselves and their successors hereby covenant with the Governor General and his successors that so long as the Governor General shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to subject nevertheless as hereinafter provided the firm/company will within seven days from the time when they shall have received notice of the death of

any customer for the receipt of or on whose behalf the firm/company may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased person and further that the firm/company will immediately after the expiration of the said period of seven days repay and refund to the Governor General so much of any money which may have been received from such disbursing official/Accountant General of.. as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other payments as the case may be to which such deceased customer was entitled up to the date of his decease.

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by the death or retirement of any member thereof or the introduction or accession of a new member or members thereof or otherwise howsoever the firm will on every such occasion within 7 days after the change shall have occurred give notice in writing to the Governor General of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon as may be thereafter on being so required by the Governor General procure the new member or members introduced to enter into a fresh Bond in the same form as these presents either alone or jointly with all the original or remaining members of the firm ;

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided. PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the firm/company or the Governor General shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm/company under the covenant herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the firm/company from their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to that date PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm/company will according to prescribed rules once in every year furnish to the Governor General or the official or officials responsible for the payment of such pensions/Accountant General..... a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself AND FURTHER that

nothing herein contained shall be deemed to preclude the Governor General or any of the said official whose duty it is to make such payments as aforsaid / the Accountant General..... from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Governor General or such official / the Accountant General shall deem it necessary nor shall the firm's / company's arrangement made by these presents be deemed to be thereby terminated. In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

N. B.—An incorporated firm executing the bond may delete the wordin italics.

FORM T. R. 16.

[See Rule 249 (1).]

PAY BILL, (For payment at treasuries.)

(Obverse).

Note.—Government accepts no responsibility for any fraud or misappropriation in respect of money cheques or drafts made over to a messenger.

Name of Gazetted Government Servant

District. / *Audit No.*	*Head of Account*.*	*Voucher No. of payments for* ——19 . *List of*

	Monthly rate.		Amount.	
	Rs.	A.	Rs.	A.
Received for the month of 19 .				
My substantive pay as				
GROSS CLAIM				
Less Fund Deductions as follows (Separate Schedules attached):—				
I. C. S. Provident Fund				
Post Office Insurance Fund				
Uncovenanted Service Family Pension Fund				
Bengal and Madras Service Family Pension Fund				
General Family Pension Fund				
Hindu Family Annuity Fund				
Bengal Christian Family Pension Fund				
General Provident Fund				
I. C. S. ——Family Pension Regulations				
I. M. S. Superior Service (India) Family Pension Fund				
Indian Military Widows' and Orphans' Fund				
Other Funds (with details)				
NET CLAIMS				
Deduct Income-tax				
Super-tax				
Less abatement on Rs.				
Deductions on account of Advances and Recoveries as detailed below :—				
Advance of pay				
House rent				
.....overdrawn				
NET AMOUNT PAYABLE				

Net amount to be written (in words) Rupees

Pleaes pay to

Date 19 . *Signature.* *Signature.*

For use in the Accountant General's Office

Admitted Rs.

Objected Rs.

Auditor. *Superintendent Gazetted officer.*

For use in the Treasury.

Pay Rupees ( )—

Incorporated in Treasury Account.

Treasury Officer.

Accountant.

*To be entered by drawing officer and checked in the Accountant General's office.

FORM T. R. 16 – *concld.*

(Reverse).

Directions for Note.

1. A pay bill may be presented at a district treasury two days before the last working day of the month by the labour of which the pay is earned; but see rule 217.

2. A pay bill may, if desire be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the Government servant's attendance in person or by messenger, as payment may then be made direct to the Banker or Agent.

3. The period for which a subscription to a fund is due hould be specified when it differs from the period for which pay is drawn.

4. In the case of Government Servants entiltled to Sterling Overseas Pay, funds deductions are based on the Rupee Pay *plus* the rupee equivalent of the sterling Overseas Pay.

NOTE 1.—Treasury Officers should see that all compulsory deductions, including those for Indian Civil Service Provident Fund, are duly made and that the schedules showing particulars of Fund deductions are attached to the pay bills.

NOTE 2.—Subscribers to the Sterling Branch of a Provident Fund should note on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

FORM T. R. 17.

[See Rule 249 (1).]

Pay Bill (for payment at an Accountant General's Office)

(Obverse).

NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money, cheques or drafts made over to a messenger.

Name of Gazetted Government Servant.——————————

Token No. / *Audit No.*	*Head of Account**.	*No. of Voucher*

Received for the month of——————19 .

My substantive pay as ——————

	Monthly rate.		Amount.	
	.	a.	Rs.	a.
GROSS CLAIM ...				
Less Fund Deductions as follows (Separate Schedule attached:—				
I.C.S. Povident Fund				
Post Office Insurance Fund				
Uncovenanted Service Family Pension Fund				
Bengal and Madras Service Family Pension Fund				
General Family Pension Fund				
Hindu Family Annuity Fund				
Bengal Christian Family Pension Fund				
General Provident Fund				
I.C.S. ——— Family Pension Regulations				
I.M.S. Indian Military Widows' and Orphans' Fund				
Superior Services (India) Family Pension Fund				
Other fund deductions (with details)				
NET CLAIM ...				
Deduct Income Tax				
Super-tax				
Less abatement on Rs.				
Deductions on account of advances and Recoveries as detailed below:—				
Advance of pay				
House rent				
.....Overdrawn				
... ...				
... ...				
NET AMOUNT PAYABLE				

(Net amount to be written in words Rupees——————

crossed cheque through post, messenger or in person.

Payment desired by——————

open cheque in person or through messenger

(Please score out according to requirements—see para. 6 on reverse.)

Date——————*19* *Signature.*

*To be entered by drawing officer and checked in the Accountant General's Office.

FORM T. R. 17—*contd.*

FOR USE IN ACCOUNTANT GENERAL'S OFFICE.	To be filled up and signed if the bill is
Pay (Rs.) *Rupees* ———	made payable to a banker or agent——— See Para 4 on the reverse.
Cheque No.	*Cheques to be made payable in the order of*
Gazetted Officer.	
Auditor.	
Dated the ——— *19* .	
For Final Post Audit in the Audit Section.	
Checked.	
Auditor.	*(Signature.)*

(Reverse).

Directions for Note.

1. A pay bill may generally be submitted to the Accountant General three days before the last working day of the month by the labour of which the pay is earned; but see rule 217.

2. Bills are liable to be delayed in reaching the Accountant General's office if sent by post or forwarded in a closed cover. They should, therefore, so far as possible, be presented by *hand* or in an *open cover* at the receiving counter of the Accountant General's office.

3. In exchange for each bill so presented a metal token will be issued, which should be produced when payment is called for.

4. A pay bill may, if desired, be enfaced for payment to a banker or agent and submitted for collection through such banker or agent; this will obviate the necessity of the Government Servant's attendance in person or by messenger, as payment may then be made direct to the banker or agent.

5. All pay bills are paid by cheques issued on the Bank, if the amount exceeds Rs. 20, or in cash if the amount is not more than Rs. 20.

6. When payment is to be made by crossed cheque sent by post, the cheque will be sent by the Accountant General's office without further action on the part of the payee. He must however acknowledge its receipt by return of post. Failure or delay to do this will render the drawer liable to forfeit this privilege. When payment is to be received in person or through messenger, an intimation will be given as soon as possible after the bill is passed. It is not necessary that an intimation should have been received by the payee before he can be paid. The payee can send his messenger with the receipt (and token and intimation if issued) in the following form:—

"Received by $\frac{\text{cash}}{\text{cheque}}$ Rs.———from the $\frac{\text{Accountant-General}}{\text{Imperial Bank of India}}$ $\frac{}{\text{State Bank of Pakistan}}$ in payment of my pay bill No.———, dated———19 , for ———19 "

FORM T. R. 17—*concld.*

7. The period for which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.

NOTE 1.—Audit Officers will see that all compulsory deductions, including those for the Indian Civil Service Provident Fund, are duly made and that the schedules showing particulars of all Fund deductions are attached to the pay bills.

NOTE 2.—Subscribers to the Sterling Branch of a Provident Fund should note on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

FORM T. R. 18.

(See Rule 251.)

Certificate for House Allowance.

Certified that the rent paid by me for unfursnished accommodation for the month of 19 is Rs. ( )———————— and that none of the accommodation is sublet or occupied normally by adults other than my family*.

Signature.....

Designation.....

NOTE.*—A Government servant's family shall be deemed to include his wife, dependants and servants, if one or more other adults normally occupy the accomomdation in addition, reduction of 2/5ths of the rent will be assumed—*see* para. 2 (*iii*) late Government of India, Fianance Department Resolution No. D-5067-C.S.R., dated the 10th October 1924.

FORM T. R. 19.

[See Rule 252 (1).]

Application for the Payment of Overseas Pay in England.

To be filled in by the applicant.

(1) Name of the Government Servant.
(2) Service.
(3) Appointment.
(4) To whom payment should be made

(*a*) Nominee

(*b*) Address.....

Station.....

Signature of the applicant.....

Dated .....

To be filled in by the Accountant General.

(5) Month from which the payment in England should commence.
(6) Amount of the Overseas Pay in Sterling.
(7) Head of Account.

FORM T. R. 20.

(See Rule 254.)

Travelling Allowance Bill. (Gazetted Government Servants.)

INSTRUCTIONS FOR PREPARING TRVELLING ALLOWANCE BILLS.

1. Journeys of different kinds and journeys and halts should not be entered on the same line.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowance bills.

3. Fractions of a mile in the total of a bill for any one journey should not be claimed.

4. When the first item of a travelling allowance bill is a halt, the date of commencement of this halt should be stated in the " Remarks " column.

5. Against each entry in column 13 there should be a corresponding entry in column 14.

6. A certificate of attendance given by the Court or authority should be attached to the bill, if travelling allowance is drawn under supplementary Rule 154.

7. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the " Remarks " column whether or not the halt has exceeded ten days.

8. A travelling allowance bill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the Government servant's attendance in person or by messenger, as payment may then be made direct to the Banker or Agent.

(Space for Pre-audit enfacements in respect of bills submitted for pre-audit.)

For use in Accountant General's Office.

Head of Account.—

Admitted for Rs.....

Objected to Rs. .....

Reason of objection.—

Auditor. *Superintendent Gazetted Officer*

No. T. R. 20) FORMS

FORM T. R.

Travelling

(Gazetted Govern

District

Headquarters

Name

Designation

Pay

Particulars of journeys and halts.							Railway / Steamer Fare† / Air journey			Distance travelled by road or by trolly.		
Departure.			Arrival							For which mileage is admissible.		
Station.	Date.	Hour.	Station.	Date.	Hour.	Kind of Journey, *i.e.* by rail (mail or passenger), steamer Air, road* or trolly	Class.	No. of fares.	Amount.	At ordinary rates.	At other rates.	For which daily allowance in admissible
1	2	3	4	5	6	7	8	9	10	11	12	13
									Rs. A.			

* Travelling by road includes travelling by sea or river in a steam launch or in any in the bill.

†In cases where the steamer company has two rates of fare, one inclusive and one

20—*contd.*

Allowance Bill.

ment servants.)

Head of Account.— Month of

Voucher No. of List of payments for 19 .

No. of days for which daily allowance is calimed.	Actual expenses.		Purpose of journey or halt.	Date of last visit.	Remarks.
	Particulars.	Amount.			
14	15	16	17	18	19
		Rs. A.			

vessel other than a steamer, and travelling by canal. The particular kind should be specified exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet".

FORM T. R. 20—*concld.*

	Rs.	*A.*	
Railway, aeroplane or steamer fare .. .. (col. 10)			**Contents received.**
Road mileage—			**Please pay to——**
Miles@ . .. (col. 11)			
Miles@ . .. (col. 12)			
———days for which daily allowance is claimed .. (col. 14)@.			*Signature of the Government Servant who travelled.*
Actual expenses .. (col. 16)			
Total . ..			Office Date
Deduct Single / Double ———— Permanent ..			MEMO.
Travelling Allowance for—days (Supplementary Rules 67 and 68).			
Deduct hire due to the Government (Supplementary Rule 183).			
Other deductions—			
Net claim ..			
Rupees			Balance ..

	Rs.	*a.*
(*a*) Appropriation for 19 -19 ..		
Expenditure including this bill..		
Balance ..		

Passed for Rupees ( )
Date *Controlling Officer.*

Pay Rupees ( )
Date *Treasury Officer.*

CERTIFICATES.

(*a*) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation and expenditure should be shown in this column.

FORM T. R. 21.

(See Rule 261.)

Application for Passages Overseas.

From

Service,

To

The Accountant General,

Sir,

I have the honour to inform you that I intend to { proceed on leave, retirement / send my wife, child, children }

out of Pakistan by (here state line and also the class of accommodation in which the Government servant or his family proposes to travel) and to request that you will kindly furnish me with the necessary certificate to enable me to engage the following passages from——tc—with the (name of Steamship / Air transport Company and of the Agent of that Company or of the passenger Agent if the passages are to be engaged through such Agent). Return / Single passage for—

Self.
Wife (name)
Child (do.)*
Child (do.)*

*(Here state age and sex.)

The information required below is also furnished—

(*a*) Do you intend to retire at the end of your leave?.....
(*b*) What is the approximate date of return to Pakistan of the member of your family ?.....
(*c*) Which route has been selected for each person and will the journey be performed wholly or partly by sea, air or land route ?.....
(*d*) What will be the mode of transport on the land route ?:.....
(*e*) What is the amount claimed for each person by land route ?.....
(*f*) Is there any other fact relevant to the claim ?.....

Station *Signature*

Date *Designation*

NOTE.—Application made to the High Commissiiner for Pakistan for the grant of any passage concession must be supported by a certificate from the Accountant General in Pakistan stating the position of the relevant passage account. If, therefore, Government servants, when they or their families proceed overseas, have any reason to anticipate that further passage concessions may have to be obtained, they should obtain from the Accountant General concerned necessary certificates in prescribed forms.

FORM T. R. 22.

(See Rule 265.)

Bill No._____

Detailed Pay Bill of Permanent / Temporary **Establishment of the** _____ **for the month of** _____ **19** _____ **District.**

Space for classification stamp or manuscript entries of classification to be filled in by Drawing Officer. Names of detailed heads and corresponding amounts should be recorded by him in adjacent columns.
Major Head
Minor Head
Sub-head

Voucher No.....List .....

for.....19 .

1. Held-over amounts should be entered in red ink in the appropriate columns (3), (4), (5) or (6) as the case may be and ignored in totalling. Leave salary the amount of which is not known should similarly be entered in red ink in column (4) at the same rate as pay if he had remained on duty.

2. In the remarks column (15) should be recorded all unusual permanent events such as deaths, retirements, permanent transfers and first appointments which find no place in the increment certificate or absentee statement.

3. When an increment claimed operates to carry a Government servant over an efficiency bar it should be supported by a declaration that the Government servant in question is fit to pass the bar.

4. Names of Government servants in inferior service as well as those mentioned in rule 268 may be omitted from pay bills.

5. A red line should be drawn right across the sheet after each section of the establishments and under it the totals of columns (4), and (5) (8), for the section should be shown in red ink.

6. In cases where the amount of leave salary is based on average pay, a separate statement showing the calculations of average pay duly attested by drawing officer should be attached to this bill.

7. The names of men holding posts substantively should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the posts left vacant and the men officiating in the vacancies

8. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded.

9. The following abbreviations should be used in this and all other documents submitted with pay bills :—

Leave on Average Pay	... LAP	On Foreign Service	... FS
,, Half Average pay	... LHP	Vacant	... Vac
,, Quarter Average pay	LIP	Post Office Insurance Fund	PI
On other duty ...	... OD	Last Pay-Certificate	LPC
Leave salary ...	... LS	Subsistence Grant. Sub-Grant	...
Conveyance Allowance	... CA	Transit Pay	TP
Under Suspension	... SP		

10. In cases where any fund deductions are included in a pay bill, a separate schedule showing the particulars of deductions relating to each fund should accompany that bill.

	Rs.	As.
Pay of Permanent Establishment ...		
Pay of Temporary Establishment ...		
Allowances and Honoraria		
Conveyance Allowance		
Horse Allowance		
House-rent Allowance		
Grain Compensation Allowance ...		
Fixed Travelling Allowance		
Total ...		
General Provident Fund.*		
Post Office Insurance — Fund ?		
——— Fund ? [Separate Schedules attached.		
——— Fund ?		
——— Fund		
House-rent		
Income-tax		
Recoveries of advances		
do overdrawals		
Total deductions		
NET TOTAL ...		

Admitted Rs.
Objected Rs.

(Space for the use of the Accountant General's Office.)

Auditor. *Superintendent.* *Gazetted Officer.*

* The *deduct* entries relating to Provident Funds should be posted separately for the Sterling and Ordinary Branches.

FORM T. R.

Serial number of posts.	Section of establishment and Name of Incumbents.	Substantive pay (personal pay or special pay, if any, should also be shown in this column as a separate entry below substantive pay).	Leave salary.	Additional pay for officiating.	Compensatory allowance.	Other fixed allowances.	Total.	General Provident Fund.*
1	2	3	4	5	6	7	8	9

In respect of subscribers to the Sterling Branch, it should be noted on the bill and in the Fund Schedule attached to the bill that the recovries relate to the Sterling Branch.

22—contd.

Post Office Insurance Fund Premia and other Fund deductions (Specify Fund).	Net after deducting Fund sub-scriptions, etc.	Income-tax.	Miscellaneous recoveries (fines, advances, house-rent, etc.)	Net payable.	Remarks.	Acquittance.
10	11	12	13	14	15	16

FORM T. R.

	Total (column 8).	Rs.	A.
Deduct—Undisbursed pay as detailed below.			
„ Provident Fund General *(column 9).			
„ Post Office Insurance Fund premia and other Fund deductions (column 10.)			
„ Income-tax (column 12) ...			
in adjustment of advances recoverable as detailed in statement (attached). (column 13)			
Recoveries on account of houserent, etc., as detailed in statement (attached). (column 13)			
Total deductions			
Net amount required for payment (in words) Rupees.			

1. Received contents and certified that I have satisfied myself that all emoluments included in bills drawn $\frac{\text{1 month†}}{\text{2 months}}$ previous to this $\frac{}{\text{3 months}}$ date, with the exception of those detailed below (of which the total has been refunded by deductions from this bill,) have been disbursed to the proper persons, and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

2. Certified that no person in superior service has been absent either on other duty or suspension or with or without leave (except on casual leave) during the month of _____.

NOTE.—When an absentee statement accompanies the bill this certificate should be struck out.

3. Certified that no leave has been granted until by reference to the applicant's Service Book, leave accounts and to the leave rules applicable to him, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from leave and all period of suspension and other duty and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.

4. Certified that all appointments and substantive promotions and such of thefficiating promotions as have to be entered in the Service Books have been entered in the Service Book of the persons concerned under my attestation.

5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in, the bill have actually been entertained during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy.

6. Certified that no person for whom houserent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.

7. Certified that except in the case of the Government servants whose names appear in the appended list and in whose case the appropriate certificate required under rule 269 (2) has been furnished, no leave salary for any Government servant drawn in this bill is equal to his actual pay.

8. Certified that no leave salary for any Government servant (except the following in whose Service Book's note regarding allocation has been recorded) drawn in this bill for..... is debitable to any Government, etc., other than the Central (Civil) Government.

* In respect of subscribers to the Sterling Branch, it should be noted on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

† One line to be used and the others scored out.

22.—*concld.*

		9. Certified that the prescribed certificates have been obtained to the effect that the conditions in Supplementary Rules 6-A, 6-B, 6-C, 6-D, 7 or 7-B. as the case may be have been fulfilled and placed on record in my office. 10. Certified that the Government servants for whom the old rates of pay have been drawn do not full under the categories of persons mentioned in clauses (*i*) and (*iii*) of Rule 3 of the revised Rates of pay Rules. 11. Certified that without the sanction of the Head of the Department no person, other than an *e*)-soldier, whose age exceeds 25 years was admitted into the inferior pensionable service after the 8th May 1940.

Details of Pay of Absentees Refunded.

Section of establishment.	Name of Incumbent.	Period.	Amount.	
			Rs.	A.

Station..... *Signature*.....

Designation of the Drawing Officer.....

Dated.....19 .

Pay Rs. .....Rupees.....

.....as follows :—

In cash Rs.....

By transfer credit to—

Personal Deposits Rs.....

IV.—Taxes on Income, etc. Rs.....

XXXIX.—Civil Works Rs.....

Examined and entered.
Treasury Accountant.

Dated.....19 .

Treasury Officer.

FORM T. R. 23.

[See rule 270 (1)]

Absentee Statement.

Name of Absentee.	Actual rate of pay.	Designation and rate of pay of vacant post.	Nature of Absence.				Rate of absentee allowance per month.	(To be filled up by Accountant General's Office.)		Officiating Government Servant (if any).				(To be filled up by Accountant General's Office.)	
			Kind.	Period.	From A.M. or P.M.	To A.M. or P.M.				Name.	Substantive Post	Substantive pay	Additional pay for officiating.		
1	2	3	4	5	6	7	8	9		10	11	12	13	14	
								E.C.	S.					E.C.	S.

Dated.....19 .

Signature and Designation of Drawing Officer.

NOTE.—1. In column 4 should be stated "full (half or quarter) average pay", "without pay", "other duty", "Officiating.....", "in transit", "transferred to.....", "suspended", etc., the date for each being specified as far as possible in columns 6 and 7. In case of suspension it should be noted whether or not the period counts for pension.

2. The statement should be divided off into sections corresponding to sections in the bill, only those arrangements affecting one section being shown together.

3. When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside the officer's substantive section, references to the vouchers in which such sums were drawn should also be given.

4. All changes in the personnel of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increases and decreases of cadre or establishment should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post in any month the fact should be so recorded. Vacancies against which officiating arrangments have been made should be shown individually and in full detail.

FORM T. R. 24.

(See Rule 272.)

Periodical Increment Certificate.

(1) Certified that the Government Servants named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbent of the posts specified for not less than.....year from the date in column 5, after deducting periods of suspension for misconduct, etc., and absence on leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.

(2) Certified that the Government servants named below have $\frac{\text{earned}}{\text{will earn}}$ periodical increments from the date cited for reasons stated in the explanatory memo, attached hereto.

Name of incumbent.	Whether substantive or officiating.	Scale of pay of post.	Present pay.	Date from which present pay is drawn.	Date of present increment.	Future pay.	Suspension for misconduct and such other absence as does not count for increments.		Leave without pay and, in the case of those holding the posts in officiating capacity, all other kinds of leave.	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

NOTE 1.—When the increment claimed is the first to carry a Government servant over an efficiency bar columns 5, 6 and 7 should be filled up in red ink.

NOTE 2.—The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo. should be submitted in any case in which reason (2) applies.

Signature and Designation of Drawing Officer.

FORM T. R. 25.

[See Rule 277 (i).]

Travelling Allowance Bill (Non-Gazetted Establishment.)

Instructions for preparing Travelling Allowance Bills.

Voucher No. of list of payments for 19 .

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in Travelling Allowance Bills.

3. Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.

4. When the first item of a travelling allowance bill is a halt, the date of commencement of that halt should be stated in the " Remarks " column.

5. If daily allowance is claimed in respect of a road journey, the number of miles travelled should be entered in column 14 and the daily allowance in columns 17 to 19.

6. Journey performed beyond Pakistan should be indicated separately and the distance travelled should be stated in each case.

7. When travelling allowance is claimed in respect of a joruney to or from a hill station, it should be mentioned in the ' Remarks ' column whether or not the halt has exceeded ten days.

(Space for Pre-audit enfacements in respect of bills submitted for pre-audit.)

FORM T. R. 25—*contd.*

For use in Accountant General's Office.

Head of Account*—	Admitted for Rs.....-..... Objected to Rs..... Reason of Objection :— Auditor. Superintendent. Gazetted Officer.

*To be entered by drawing officer and checked in Accountant General's office.

(FORM T. R.

Travelling Allowance Bill of the Establishment

Name and designation.	Headquarters.	Actual pay.	Particulars of journeys and halts.						Kind of journey by rail (mail or passenter), steamer, air, road* or trolly.	Railway / Steamer fare.† / Aeroplane		
			Departure.			Arrival.				Class.	No. of fares.	Amount.
			Station.	Date.	Hour.	Station.	Date.	Hour.				
1	2	3	4	5	6	7	8	9	10	11	12	13
												R. A.
											Total	

Station.....

Date.....19 .

(In words.)

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel

† In cases where steamer company has two rates of fares one inclusive and one exclusive

(*a*) If there is a combined appropruation for travelling allowance of gazetted and non-

25—*contd.*

of.....for the month of.....19

Mileage by road or trolly.			Daily allowance.			Actual Expenses.					
No. of miles.	Rates.	Amount.	No. of days.	Rate.	Amount.	Particulars.	Amount.	Purpose of journey.	Total of each line.	Remarks.	
14	15	16	17	18	19	20	21	22	23	24	
		Rs. A.			Rs. A.		Rs. A.		Rs. A.	(*a*) Appropriation for Expenditure including this bill	
										Balance	

Deduct undisbursed Travelling Allowance refunded as detailed on the reverse
Net sum required for payment.

Contents received
Head of Office.

other than a steamer, and travelling by canal. (The particular kind should be specified).
of diet, the word "fare" should be held to mean "fare exclusive of diet".
gazetted Government servants the combined appropriation and expenditure should be shown in the column.

FORM T. R. 25—*concld.*

Certificates.

1. Certified that I have satisfied myself that the amounts included in bills drawn 1 Month / 2 Months* / 3 Months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll.

†2. Also that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted ministerial or inferior Government servants, were made by public or hired conveyance under my orders.

†3. Also that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91).

Head of Office.

Details of travelling allowance refunded.

Section of establishment.	Name.	Period.	Amount.	Section of establishment.	Name.	Period.	Amount

Passed for Rs.....

Dated.....19

Controlling Officer,

Pay Rupees ( )

Examined and entered.

Treasury Accountant. *Treasury Officer.*

Dated.....19

*One line to be used and the others scored out.

† Clause 2 should be scored out when no mileage is claimed under Supplementary Rules 77, clause 3 when there is no claim under Supplemetary Rule 91.

FORM T. R. 26.

(See Rule 281.)

Travelling Allowance Journal of Public Works establishment.

Certificates.

*1. Certified that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted ministerial or inferior Government servants, were made by public or hired conveyance under my orders.

*2. Also that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91).

Head of Office



* Clause 1 should be scored out when no mileage is claimed under Supplementary Rule 77 and clause 2 when there is no claim under Supplementary Rule 91.

FORM T. R.

For Public Works

Travelling Allowance Journal of.....
Name and designation.....
Actual pay.....
Headquarters.....

Particulars of Journeys and halts.						Kind of journey by rail (Mail or passenger), steamer, air road* or trolly.	Railway Steamer fare.† Aeroplane.			Mileage by road or trolly.		
Departure.			Arrival.									
Station.	Date.	Hour.	Station.	Date.	Hour.		Class.	No. of fares.	Amount.	No. of Miles.	Rate.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
									Rs. A.			Rs. A.
						Total						

Station.....
Date.....19 . (In words)——

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer, and travelling by canal. (The particular kind should be specified).

† In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet".

26—*contd.*

Establishment.

[Not payable at the Treasury

.....*for the month of*.....19 .

Daily Allowance.			Actual Expenses.				
Number of days.	Rate.	Amount.	Particulars.	Amount.	Purpose of journey.	Total of each line.	Remarks.
14	15	16	17	18	19	20	21
		Rs. A.		Rs. A.		Rs. A.	

Signature.

Passed for Rupees ( ) .....

Dated.....19 . *Controlling Officer.*

FORM T. R. 26—*concld.*

Instructions for preparing Travelling Allowance Claims.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not to travelling allowance bills.

3. Fractions of a mile in the total for any one journey should not be charged for.

4. When the first item of a travelling allowance claim is a halt, the date of commencement of that halt should be stated in the " Remarks " column.

5. If daily allowance is claimed in respect of a road journey, the number of miles travelled should be entered in column 11 and the daily allowance in columns 14 to 16.

6. Journey performed beyond Pakistan should be indicated separately and the distance travelled should be stated in each case.

FORM T. R. 27.

(See Rule 281.)

(For Public Works Establishment.)

Abstract Travelling Allowance Bill.

Certificates

Voucher No.	of
	list of payments
for	19

1. Certified that I have satisfied myself that the amounts included in bills drawn $\frac{1 \text{ month}}{2 \text{ months}}$* previous to this date, with the exception of those $\frac{}{3 \text{ months}}$

detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll.

2. Certified that in support of each column for which no Journal accompanies this bill a duly completed travelling allowance journal countersigned by the proper authority has been placed on record in my office.

Date.....*19* .

Head of Office.

Pay Rupees ( ) .....

Examined and entered. *Treasury Officer.*

Treasury Accountant.

(Space for pre-audit enfacements in respect of bills submitted for pre-audit.)

For use in Accountant General's Office.

Head Accounts*.....

Admitted for Rs.....

Objected to Rs.....

Reason of objection—

Auditor. Superintendent. Gazetted Officer.

*To be entered by drawing officer and checked in Accountant General's office.
† One line to be used and the others scored out.

FORM T. R. 27—*concld.*

Abstract Travelling Allowance Bill of the Establishment of ——————

for the month of ——————19 .

Station of Establishment.	Name and rank.	Actual pay.	Particulars of charge.	ITEMS OF CHARGE. Railway fare.		Steamer fare.		Mileage by road or trolly.		Daily allowance.		Actual expenses.		Total for each person.		Total of each Class.		Journal accompanying.	REMARKS.
				Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.		(*a*) Appropriation for Expenditure including this bill.
			Total																Balance

If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation should be shown in this column,

Station——————

Date——————

Contents received.

Divisional Accountant.

Divisional Officer.

Superintending Engineer.

FORM T. R. 28.

[See Rule 283 (1).]

Acquittance Roll.

Acquittance Roll of Permanent (or Temporary) Establishment of the for Pay or Travelling Allowances for the month of 19 .

Item No.	Name.	Designation.	Net Amount payable.		Dated signature (with stamp where necessary); unpaid items to be noted as such and attested.
			Rs.	a.	
					Total unpaid Rs. ( ) Rupees.
		Tota			

Passed for Rs. ( ) on the authority of the Establishment ——————bill of , for Travelling Allowance

Cashier. *Drawing Officer*

Certified that a proper quittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Disbursing Officer.

FORM T. R. 29

(See Rule 299)

Register of Contingent Charges of the **Department of the** **District, 19 .**

Left hand page

Date.	To whom paid. Appropriation for each head.	No. of {Sub-voucher / Contingent abstract.	DETAILED HEADS OF BUDGET. Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily distributed among the sub-divisions of a detailed heads, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.

Right hand page.

DETAILED HEADS. Sub-divisions of detailed heads.	Unusual charges. Description.	Amount. Rs. A.	Total of each contingent abstract.	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	Remarks.

FORM T. R. 30.

(See Rule 306.)

Fully-vouched Contingent Bill.

No.

District.	Detailed bill of Contingent charges of for the month of 19 .	Voucher No. of—list of payments for the month of 19 .
	Head of account—	

Number of Subvoucher.	Decription of charge and number and date of authority for all charges requiring special sanction.	Amount. Rs.	a.	p.
	Carried over			

FORM T. R. 30—*concld.*

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Brought forward	
	Total Rupees	

(1) I certify that the expenditure included in this bill could not, with due regard to the interests of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 25 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible obtained vouchers for other sums and am responsible that they have been so defaced or mutilated that they cannot be used again. All work bills are annexed.

*(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that—

(*a*) The expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and

(*b*) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and is not granted any compensatory leave and does not and will not receive any special remuneration for the performance of the duty which necessiated the journey.

* This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

Received contents.

Signature and designation of the Drawing Officer.

Appropriation for the currenct year ..
Expenditure including this bill ..
Amount of work bills annexed ..

Balance available .. ..
..

Pay Rupee ( )
Examined.
Accountant. Treasury, Dated. *Treasury Officer.*

Space for Pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Offices.

Head of Account—

Admitted for Rs.
Objected to Rs.
Reasons of objection—

Auditor. Superintendent. Gazetted Officer.

FORM T. R. 31.

(See Rule 307.)

Abstract Contingent Bill

No.

Detailed bill will be sent for countersignature on.....

District.	Bill for contingent charges of	Month in which presented for payment at treasury. .....19 .
	Head of Account—	Voucher No. of List of payments for 19 .

Details of numbers of Sub-vouchers.	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.	Amount.					
		Rs.	A.	P.	Rs.	A.	P.
	Carried over ..						

N.B.—The Treasury Officer will make payments on this form as often as required ; but the drawer should be careful to include in the detailed contingent bill of a month only the amount of all abstracts encashed at the treasury during that month.

FORM T. R. 31—*concld.*

Details of Nos. of Sub-vouchers.	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.	Amount. Rs.	A.	P.
	Brought forward.			
	Total Rupees			
	Deduct—Amount disallowed by the Controlling Officer in bill No. , dated for Rs.			
	Net amount payable. (In words)			

NOTE.—The Government Officer drawing this bill is responsible for having initialled the date of each payment in the Contingent Register. The Register is required to be sent up with bills and sub-vouchers for this purpose.

Received Contents.

Dated

Drawing Officer.

Examined and entered.
Accountant

Treasury.

Pay Rupees ( )
Dated

Treasury Officer.

Space for pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office.

Head of Account

Objected in full pending receipt of detailed Contingent Bill and objected to Rs.

on the following ground :—

Auditor, Superintendent. Gazetted Officer.

FORM T. R. 32.

(See Rule 310.)

Detailed Countersigned Contingent Bill.

No.

NOTE.—Government officers whose bills are *countersigned before payment* by the Controlling Officer should use Form T. R. 33.

Not payable at the Treasury.

Sent to Controlling Officer on 19 . Countersigned and sent to Accountant General on 19 .

District— Monthly detailed bill of contingent charges of for the month 19 .

Head of Account—

Details of Number of Sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount Rs.	A.	P.
	Carried over ..			

FORM T. R. 32—*concld.*

Number of Sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount Rs. A. P.
	Brought forward .	
Total Rs. ( ) Rupees		

I certify that the expenditure included in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount, and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so defaced or mutilated that they cannot be used again.

*2. Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

3. Certified that the purchases billed for have been received in good order that their quantities are correct and that their qualities good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

4. Certified that :—

(*a*) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and

(*b*) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

Date. *Signature of Drawing Officer.*

Drawn on abstract Bill No. dated
Ditto
Ditto
Ditto
Add—Amount of disallowance refunded .. ..
Total of this bill ..

Appropriation for
Expenditure including this bill .....
Amount of work bills annexed

Balance available

For use of Controlling Officer.

Disallowed from Sub-voucher No. .....
Ditto .....
Ditto .....

Passed for Rupees Total of this bill ..

I certify that in support of every charge of more than Rs. 25 made in this bill, a receipt or other voucher has been given to me. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 25 are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against the Government. All work-bills are also appended.

Date..... *Signature of the Countersigning Officer.*

FORM T. R. 33.

(See Rules 314.)

No._____

NOTE.—This form should be used in the case of bills **Countersigned** by the Controlling officer **before payments**.

District of—	Detailed Bill of Contingent charges of for the month of.....19 .	Voucher No. of list of payments for 19 .
	Head of Account—	

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount. Rs.	A.	P.
	over			

FORM T. R. 33—*concld.*

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount. Rs.	A.	P.
	Brought forward			
	Total (Rs.) Rupees.			

(1) I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below which exceed the balance of the permanent advance and will be paid on recepit of the money drawn on this bill. Vouchers for all items of expenditure above Rs. 25 in amount and all work bills are attached to this bill save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums, and am responsible that they have been so defaced or mutilated that they cannot be used again.

*(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that :—

(*a*) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and

(*b*) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

Received contents	Appropriation for current year.
	Expenditure including this bill.
	Amount of work bills annexed.
Signature and Designation of Drawing Officer.	Balance available.

For use of Controlling Officer.

Passed for Rupees (in words)

I certify that in support of every charge of more than Rs. 25 made in this bill, a receipt or other voucher has been given to me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill with the exception of those above Rs. 100 noted above which will be sent after payment ; and I am responsible that the receipts and vouchers for all other items of more than Rs. 25 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Controlling Officer.
Designation

Dated.....19 .

Pay Rupees ( ).....
Examined and entered.
Accountant Treasury Dated *Treasury Officer*

Space for Pre-audited enfacement in respect of bills submitted for pre-audit.
For use in Accountant General's Office.

Head of Account—	Admitted for Rs. .....
	objected to Rs. .....
	Reasons of Objection—
	Auditor. Superintendent. Gazetted Officer

FORM T. R. 34.

(See Rule 317.)

Bill for Service Postage Stamps.

(Obverse.)

Bill No. .....

Not payable in cash but by Book Transfer.

.....District.

Voucher No. of List of payments for 19 .

Bill for service postage stamps of the office of.....for the month of.....19 .

Head of Account.....

Department.....

Postage stamps required of the following denominations.	Value.		
	Rs.	A.	P.
1 Rupee Stamps			
8 Anna Stamps			
6 Anna Stamps			
4 Anna Stamps			
2 Anna Stamps			
1 Anna Stamps			
¾ Anna Stamps			
½ Anna Stamps			
¼ Anna Stamps			
Post Cards			
Rupees. (in words)			
.....			

FORM T. R. 34—*concld.*

(Reverse.)

				Rs.	A.	P.
ACCOUNT OF CONTINGENT APPROPRIATION AND EXPENDITURE.						
Amount of Appropriation						
			Amount.			
	Rs.	A.	P.			
Deduct Expenditure—						
Total of present bill						
Total of previous bill as shown in bill No.						
			Total up to date			
			Available Balance ..			

Received payment in service postage stamps, and certified that the expenditure included in this bill could not with due regard to the interests of public service be avoided and also certified that the stamps will be used on prepaying postage on communications *bona fide* on the public service.

Dated.....19 . *Head of office and designation.*

Pay Rupees ( )..... .....by transfer credit to Post Office.

Dated.....19 . *Treasury Officer.*

Space for Pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant Geueral's Office.

Head of Account—

Audit Register page.....

Admitted Rs.....

Object to Rs. .....

Reasons of objection—

Auditor. Superintendent. Gazetted Officers.

FORM T. R. 35.

(See Rule 317.)

Indent for Service Postage Stamps.

(To be used only in cases in which value of stamp is paid by cheque)

OFFICE OF THE————————

No. Date

To

THE TREASURY OFFICER,

Number.	Description.	Value.
	Service Post Cards	
	¼ anna Service postage stamps ..	
	½ ,, ,, ,, ,, ..	
	¾ ,, ,, ,, ,, ..	
	1 ,, ,, ,, ,, ..	
	1½ ,, ,, ,, ,, ..	
	2 annas ,, ,, ,, ..	
	4 ,, ,, ,, ,, ..	
	6 ,, ,, ,, ,, ..	
	8 ,, ,, ,, ,, ..	
	12 ,, ,, ,, ,, ..	
	1 Rupee ,, ,, ,, ..	
	2 Rupees ,, ,, ,, ..	
	5 ,, ,, ,, ,, ..	
	10 ,, ,, ,, ,, ..	
	15 ,, ,, ,, ,, ..	
	25 ,, ,, ,, ,, ..	
	Total Rs.	

Cheque No. , dated

Cash Book Voucher No. , dated

Signature.

Designation.

FORM T. R. 35.

(See Rule 317.)

Indent for Service Postage Stamps.

(To be used only in cases in which stamp is paid by cheque)

OFFICE OF THE————————

No. Date

To

THE TREASURY OFICER,

Please supply this office with Service postage stamps, etc., of the value of Rs. as detailed below :—

Number.	Description.	Value.
	Service Post Cards	
	¼ anna Service postage stamps ..	
	½ ,, ,, ,, ,, ..	
	¾ ,, ,, ,, ,, ..	
	1 ,, ,, ,, ,, ..	
	1½ ,, ,, ,, ,, ..	
	2 annas ,, ,, ,, ..	
	4 ,, ,, ,, ,, ..	
	6 ,, ,, ,, ,, ..	
	8 ,, ,, ,, ,, ..	
	12 ,, ,, ,, ,, ..	
	1 Rupee ,, ,, ,, ..	
	2 Rupees ,, ,, ,, ..	
	5 ,, ,, ,, ,, ..	
	10 ,, ,, ,, ,, ..	
	15 ,, ,, ,, ,, ..	
	25 ,, ,, ,, ,, ..	
	Total Rs.	

A receipt for the amount sent herewith by cheque No. dated is requested.

Signature.

Designation.

FORM T. R. 36.

(See Rule 336.)

Register of Pension Payment Orders on.....Treasury.

Number of Pension Payment Order.	Name of Pensioner.	Monthly Amount.		Remarks.
		Rs.	A.	

FORM T. R. 37.

[See Rule 349 (1).]

Pension Bill.

*NOT EXCEEDING RUPEES ..... PER ANNUM.

.....*Family**.

Pension Payment Order No......

Memo.—It is requested that this form may be used for submission of next bill.

District. Hed of account. Voucher No. of list of payments *for*.....

Received the amount of pesnion due to me for the month of.....19 . Rs. A.

Less—Income-tax .. ———— ——

Net Rs. .. ———— ——

(In words) .....

Pensioner's residence .....

.....

I declare that I have not received any remuneration for serving in any capacity either in Government establishment or an establishment paid by a provincial Government or from a Local Fund during the period for which the amount of pension claimed in the bill is due.

Received Payment.

Pensioner.

Station .....

Date.....

Identified by me.

Signature .....

Designation or address.....

Certificate to be given in case of non-attendance in person (except in cases in which such certificates are not required) under any rule or order.

Certified that I have seen the pensioner .....and that he is alive on this date and that the bill has been signed by him.

Date .....

Name.....

Designation .....

Endorsement to be signed by the pensioner.

In the case of pensions drawn at the office of an Accountant General

If the net amount of the bill exceeds Rs. 250 *a month.*
Please make the cheque payable to*.....
If the net amount of the bill is Rs. 250 *or less.* *Pensioner.*
Please pay to† .....

In the case of pensionss drawn at treasuries or any other office of disbursement.

Please pay to† .....
Pensioner.
.....
Pensioner

Pay ( ) Rupees .....

Treasury or Sub-treasury

Officer-in-charge of..... *at* .....

Incorporated in account.

Disbursing Office.

Received payment.

Accountant.

Signature of Messenger or Agent

Identified by me.

Date .....

Signature .....

Designation or Address.....

For use in Accountant General's Office.

Admitted Rs. .....

Objected to Rs. .....

Auditor. *Superintendent.* *Gazetted Officer.*

* To be filled in only in the case of Political Pensions.

† Here state the name of the Presenter. He should be identified by some one known to be Disbursing Office.

NOTE.—When exemption of income-tax is claimed in respect of any premium paid to an Insurance Company, the receipt of the company for the amount paid should be attached to the bill.

FORM T. R. 38.

[See Rule 339 (2).]

Bill for pensions chargeable to.....paid at the.....Treasury from.....to....19 .

Payment.		Number of Pension Payment Order.	Signature of pensioner to non-employment certificate. *We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or on establishment paid by a Provincial Government or by a Local Fund during the period for which the amount of pensions claimed in this bill is due.*	Name of Pensioner.	Monthly Amount.		Period of claim.	Amount paid.		Signature of payee with stamp if payment exceeds Rs. 20. *We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective pension Payment Orders.*
Date.	No.				Rs.	A.		Rs.	A.	

NOTE 1.—The non-employment certificate should also be printed in the Pakistani language commonly used in the place.

NOTE 2.—In the case of pensioners who furnish particulars of re-employment in the certificate, the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

FORM T. R. 39.

(See Rule 352.)

Certificate of non-termination of event determining Pensions.

Pension Payment Order No.....

Certified that the event, namely,.....

.....

which determines the pension of.....

.....has not happened.

Station.....
Date..... } *Signature.*
Designation.

FORM T. R. 40.

(See Rule 353.)

Half yearly Declaration of Female Pensioners whose Pensions are Terminable on their Marriage or Remarriage.

(This certificate is to be attached to the pension bills for December and June.)

Pension Payment Order No. .....

I hereby declare that I am not married, and that I have not been married during the past half-year.

Dated ..... *Signature* .....

Widow / Daughter of the late .....

To be signed by two responsible officers or well-known persons. We certify to the best of our knowledge and belief that the above declaration is correct.

Signature

Date .....

Designation

Signature

Date .....

Designation

FORM T. R. 41.

[See Rule 401 (1).]

Bill for Refund of Revenue.

DISTRICT OF.
Head of Account.

REFUNDS OF REVENUE.

Deduct—REFUNDS (Name of Revenue Head).

In whose name credited.	On what account received.	Amount realized.		Date of payment into Treasury.	Amount in which included and head to which credited.		Treasury Officer's signature in token of verification of Treasury credit.	Name of Payee.	Amount to be refunded.	
1	2	3		4	5		6	7	8	
		Rs.	A.		Rs.	A.			Rs.	A.

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.

(2) Passed for payment under sanction given in.....

(3) Sanctioned and passed for payment.

NOTE.—(2) or (3) to be struck out as required.

Received Payment,
Claimant's signature.
Date.....

Examined.

Magistrate or other Officer.
Pay Rupees.....( ) *only.*

Treasury Accountant.

Treasury Officer.

In cases where refunds of fines are permitted to be made direct from treasuries or sub-treasuries other than those at which they were credited, the entry in column 5 should include the name of the treasury or sub-treasury in which the amount was credited and column 6 should be filled up by the Treasury Officer of the district (not sub) Treasury.

For use in Accountant General's Office
Admitted.
Objected.
Auditor. *Supdt.*

FORM T. R. 42.

(See Rule 406.)

Grant-in-aid Bill

No.

Head of Account.....

Received the sum of Rs. ( )

being the grant-in-aid for the period.....

sanctioned by.....in his letter No.....

dated.....(copy enclosed).

Signature

Date.....

Designation

Countersigned for Rs.....

Signature

Designation

Date.....

For use in Treasury.

Pay Rs. ( )

Examined. *Treasury Officer.*

Date .....

Treasury Accountant.

For use in Accountant General's Office.

Admitted Rs.....
Objected to Rs.....
Reason of objection .....

Auditor. Superintendent. Gazetted Officer.

FORM T. R. 43.

(See Rule 408)

Bill for Scholarships tenable at ..... College/School, ... during the month of ..... 19 .

Serial No.	Year of award.	Kind of scholarships or stipends.	Name of scholarship or stipend holder.	Monthly value of scholarships.	No. of days for which drawn.	Amount drawn. Rs.	A.	Remarks.
				Deduct balance undisbursed from last month				
				Balance due				

(In words) .....

I hereby certify that the scholarship or stipend holders, named in this bill, have been regular in attendance, and have conformed to the rules under which their scholarships or stipends ar tenable.

Certified also that the scholarships or stipends drawn on the last bill, with the exception of those refunded by deduction, have been paid to the proper persons and their receipts taken in acquittance rolls kept in my office.

Received Payment.

Countersigned for Rs. .....
Signature .. ..
Designation .....
Date .....

Principal/Manager
Date ..... College/School.

Examined.
Treasury Accountant.

Pay Rs.

FOR USE IN TREASURY OFFICE.

( )

Date ..... *Treasury Officer.*

Head of Account—

FOR USE IN ACCOUNTANT GENERAL'S OFFICE.

Admitted Rs. .....
Objected to Rs. .....
Reason of objection .....

Auditor. Superintendent. Gazetted Officer.

FORM T. R. 44.

[See Rule 457 (i).]

Statement of transactions on Government Accounts at State Bank of Pakistan Imperial Bank of India

at.....for.....

Dr. **Cr.**

Cash.				Contra.			
Date	No. of voucher.	Particulars.	Amount.	Date.	No. of voucher.	Particulars.	Amount.

Total Rs. .....( ) Total Rs.....( )

Agent. Agent.

Manager ..... Manager. .....

FORM T. R. 45.

[See note under Rule 474 (2).]

.....Treasury.

Register of Payments made against Annual Assignments to the.....

.....during the year.

Assignment..... Rs.
Add ..... „
Deduct ..... „

Net total assignment for the year

No. of Vouchers	Date of payment.	Description.	Amount.		Progressive total of expenditure.		Balance available.		Initials.	Remarks.
			Rs.	A.	Rs.	A.	Rs.	A.		

FORM T. R. 46.

(See Rule 476.)

Pass Book of Defence Disbursing officers.

The ——— *Treasury or the Bank at* ——— *in account current with A. B.* ———
Department.

Dr. **Cr.**

Month.	Date.		Amount.			Month.	Date.	Particulars of cheques cashed.		Amount.			†Initials of Treasury Officer.
			Rs.	A.	P.			No. of cheque	No. of Book.	Rs.	A.	P.	
		To Balance											
		To Assignments for ..											
		TOTAL ..							TOTAL ..				
								By balance					
		To Balance							TOTAL ..				

Each entry should be initialled after comparison with the register of cheques paid.
†To be balanced monthly and signed in full after being balanced.

FORM T. R. 47.

[See Rule 486 (1).]

Pay Certificate of the P. S.——————————————

To all Treasury Officers.

The Commander of the P. ..... is entitled to a sum not exceeding Rupees..... monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorised to receive this amount, if due, or such smaller sum as may have accrued since date of last payment or advance.

Office of Controller of Naval Account ;

Date——————————

Controller of Naval Accounts.

Date.	Amount of advance.			For what period.	Name of Treasury.	Signature of Treasury Officer.	Remarks.
	Rs.	A.	P.				

FORM T. R. 48.

[See Rule 486 (1).]

Requisition and Receipt for Money.

Pakistan Ship ..... at .....
.....of.....19 .

Requisition for money wanted for the service of the above ship.

Balance of money on hand.			Amount required.			For what service.
Rs.	A.	P.	Rs.	A.	P.	To pay.†

.....*Clerk.*

Approved, the above sum being required for the service stated.

..... *Commander.*

To.....

Received this.....day of.....19 , from the.....
the sum of.....Rupees.....annas and .....pies, as per requisition above written.

Witness. *Commander.*

†This service for which the money is required is to be stated here, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

FORM T. R. 49

(See Rule 526).

Consolidated Receipt of the Treasury Office for the payments made into the Treasury by Post Office, as incorporated in the Post Office accounts for the month of.....

To be filled in by Postmaster.				To be filled in by the Treasury Officer.		
Date of transaction at Head or Sub Post office.	Name of Head or Sub Post Office at which transaction occurred.	Amount remiitted in cash.	Amount paid by Book transfer.	Month of credit in treasury Accounts.	Initials of the Treasury Officer.	Remarks.
1	2	3	4	5	6	7
	Total ..					

Totals of columns 3 and 4 agreed with the corresponding totals of columns 4 and 5 of the Treasury Pass Book and also with the total figures included in the monthiy Cash Account.

Signature of Postmaster
(With date)

Analysis of credits.

Name of month.	Amount.
1.	
2.	
3.	
Total	.....Agreed with the total columns 3 and 4.

Signature of Treasury Officer.

FORM T. R. 50.

(See Rule 526.)

Consolidated Receipt of the Post Office for the amount drawn from the Treasury by Post Office, as iccorporated in the Treasury accounts for the month of.....

To be filled in by Postmaster.				To be filled in by Treasury Officer.		
Date.	Name of Head or Sub Post Office at which transaction occurred.	Amount received in cash.	Amount received by transfer.	Month of debit in Treasury Accounts.	Initials of the Treasury Officer.	Remarks.
1	2	3	4	5	6	7
	Total ..					

Totals of columns 3 and 4 agreed with the corresponding totals of columns 11 and 12 of the Treasury Pass Book and also with the total figures included in the monthly Cash Account.

Signature of Postmaster
(With date).

Analysis.

Post Office figures .. ..
Deduct amount included in Post Office accounts (current month) but not in Treasury Accounts ——————

Add amount included in Treasury Accounts (current month) but not in Post Office accounts .. ——————
Total .. ——————

Agreed with the figures shown in the Treasury Account.

Signature of Treasury Officer.

FORM T. R. 51

(See Rule 549.)

Pass Book or List of Cheques cashed against the Account of Officer-in-charge

_____ Department.

Month and date of payment.	Particulars of cheques cashed.		Amount of cheque.	*Initials of Treasury Officer	Month and date of payment	Particulars of cheques cashed.		Amount of cheques.	*Initials of Treasury Officer.
	No.	Book.	Rs. a. p.			No.	Book	Rs. a. p.	

*Each entry should be initialled after comparison with the register of cheques paid.

FORM T. R. 52.

(See Rule 558.)

Consolidated Receipt *cum* Schedule for Forest Cash Remittance for the month of ————————

Treasury | From———Forest Division———

Received from the Officer in charge of————————Division the sums of Rs.————————as detailed below for credit to the Forest Department.

Date of Remittances to Treasury or Sub-treasury.	Name of Treasury or Sub-treasury.	By whom remitted.	Number of each chalan.	Amount Remitted with each Chalan.	Number of Credit item and the date of entry in Forest Account.

Treasury Officer.

Date

Countersigned.

Forest Officer.
———Division

Date.

FORM T. R. 53.

(See RULE 586 (2).)

Consolidated Treasury Receipt for Salt Revenue.

.....TREASURY.

Date.....

Received on account of Central Excises and Salt, the sum of Rs.....
.....
as detailed below, for which credit has been given in the Treasury Account or.....19 .

	Rs.	a.	p.	Rs.	a.	p.
From Salt Revenue Officer—						
Fines and forfeitures (including sale proceeds of articles seized and confiscated).						
Miscellaneous						
From the Public—						
Fees and licences of Saline Works						
Price of maunds————of salt————						
Excise duty on salt————						
Cost of despatch of salt————						
Cost of bags ———————— .. .						
Sealing of bags (for Jammu and Kashmir State only)						
Miscellaneous————————						
Total						

———.

To

Central Excise and Salt.

FORM T. R. 54.

[See Rule 586 (2).]

Check Statement of Salt Receipt Numbers.

.....Treasury

Date.....

To

THE ASSISTANT COMMISSIONER,

CENTRAL EXCISES AND SALT.

The loss Salt receipt issued for.....Salt during the month of.....19 .

At District Treasury was No.....

At.....Sub-treasury was No.....

At.....Sub-treasury was No.....

At.....Sub-treasury was No.....

Treasury Officer.

FORM T. R. 55 *Deleted.*

FORM T. R. 56.

(See RULE 604.)

Schedule of General Provident Fund Deductions.

This form should also be sued for the record of transactions for various other Provident Funds as also for funds mentioned in rule 603, the heading being suitably revised.

Office of the

Schedule of General Provident Fund Deductions for 19 .

Account No.	Ledger and folio.*	Name.	Pay	Rates of Subscription.	Amount realised.	Refund of withdrawal.	Amount withdrawn.*	Remarks.

*To be filled in the Accountant General's office, if necessary.

Signature

Date

Designation

FORM T. R. 57.

(See Rule 604.)

Schedule of Deductions on account of Subscription to Post Office Insurance Fund for the month of

Office. Department.

No. of Policy.	Name of subscriber	Period of pay bill.	Amount recovered.	Remarks.

Date

Signature
Designation

FORM T. R. 58.

(See Rule 604.)

Schedule of Deductions on account of the Family Pension Fund / Indian Widows 'and Orphans' Fund **realised during the month of (*a*)** ..... **19** , **through the** .....

Ledger folio.	Office through which paid.*	Subscribers			Wife.					Son.		Daughters.		Unmarried Subscription.	Payments on account of insurance or passage money.	Interest on passage money premia.	Total.	Remarks.
		Name.	Rank.	Period of Pay Bill.	Promotion Donation.	Marriage Donation.	Excess age Donation.	Disparity Donation.	Subscription.	Donation.	Subscription.	Donation.	Subscription.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
					Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	

*Accountant General will use this column for entering the name of the treasuries.

(*a*) Month of realisation.

Station
Date .....

Signature.
Designation.

Note.—Separate lists should be rendered for deductions on account of Indian Military Service Family Pensions of the old Presidencies.

FORM T. R. 58-A

[*See* Rule 606 (1).]

VOUCHER No.
Dated

Bill for drawing G. P. F. Advances/Withdrawals of the Establishment of the for the month of

Serial No.	Name of subscriber, pay and No. and date of sanction.	G. P. F. A/c. Number.	Advance Withdrawals Rs.	Acquittance.
		Total		

Net amount required for payment Rs.
(in words) Rupees———————.

Space for classification

Signature.
Designation of the Drawing Officer.

Pay Rs————(Rupees————————————————————)

Station
Dated

Treasury Officer————————

Examined and entered.
Treasury Accountant.

Certificates

1. Received Contents.

2. "Certified that I have satisfied myself that all sums included in bills in Form T.R. 58-A drawn 1 month/2 months/3 months previous to this date with the exception of those detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that their acqittances have been taken and filed in my office with receipt stamp duly cancelled for every payment in excess of Rs. 20.

3. Certified that the balance at the credit of the subscriber on the date of withdrawal covers the sum drawn in the bill. The Policy No. * with Company has already been assigned in favour of the Governor General in Council and submitted to the Accountant Officer (or the details of the Policy proposed to be taken have been communicated to and accepted by the Accountant Officer in his letter No. dated)".

*Give details here if more than one policy has to be cited.

Signature.
Designation.

FOR USE IN AUDIT OFFICE.

FORM T. R. 59.

[See Rule 611 (1).]

Pension Bill—Indian Civil Service Family Pension Fund, etc.

Received from the Accountant General, Pakistan Revenues, in advance, the amount of my pension as an incumbent on the Indian Civil Service Family Pension / Bengal—Bombay—Madras Civil Fund for the quarter ending 19 , at the rate of £

per quarter converted at the rupee Rs.

Deduct—Income-Tax Rs.

Net

Received the sum of Rupees (in words)

Station

Date

Signature of claimant.

(To be filled up in the office of the Accountant General.)

Head of Account———————

Passed for payment of (Rs.) Rupees .

Payable by———————

Date———————

Gazetted Officer.

FORM T. R. 60.

[See Rule 611 (1).]

Pension Bill—Superior Service (Indian) Family Pension Fund.

Received from the Accountant General, Pakistan Revenues, in arrear the amount of my pension as an incumbent on the Superior Services (India) Family Pension Fund for the quarter ending 19 ,
at the rate of £ per quarter, Rs.
plus a gratuity of £
converted at the rupee.

Rs.

Total Rs.

Deduct—Income Tax Rs.

Net Rs.

Received the sum of Rupees (in words).

Station *Signature of Claimant.*

(*To be filled up in the office of the Accountant General.*)

Head of Account.....

Passed for Payment of (Rs.) Rupees

Payment by.....

Date.....

Gazetted Officer.

FORM T. R. 61.

(See Rule 629.)

Deposit Repayment Order and Voucher.

.....*Treasury, month of* 19 .

Head of Account }——————Deposits. Voucher No.——————— of List of ——————Payments.

Original Number.	Date of Deposit	Name of Depositor.	Amount originally deposited. Rupees.

In this space a translation of the receipt form into the current Pakistani language should be given.

Examined and entered.

Date .....

Accountant,

Treasury.

Pay (*Rs.*) *Rupees*.....

Treasury Officer.

Date .....

Received this day of 19

the sum of Rupees.....

being the amount payable.....

on account of the deposit described above.

Claimant's Signature.

Passed for payment to.....

Rs.....(Rupees.....)

Judge, Magistrate or other Officer.

Date .....

FORM T. R. 62.

(See Rule 638.)

Refund of Lapsed Deposits, Application and voucher.

To

THE ACCOUNTANT GENERAL.....

SIR,

The following refunds of Lapsed Deposits aggregating Rupees..... (in words) have been claimed by ..... of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposits.	Particulars of original deposit.		Balance credited to the Government.		Date of lapsed Statement.	Amount claimed.		Remarks.
	Year.	No.	*Rs.*	*a.*		*Rs.*	*a.*	

Signature.
Judge, Magistrate or other Officer

Date.....

FORM T. R. 63.

[*See* RULE 685 (3).]

Advance Intimation of Despatch for Remittances.

No....., *Date*.....

FROM

.....

.....

To

.....

.....

I have the honour to intimate that a remittance of notes / coin / uncurrent coin noted below will be despatched from this office to.....

.....and to request you to make arrngement for receiving it on arrival of the train / Steamer

1. Date of desptach.....

2. By Train No. / Steamer .....leaving .....

.....

Station at ..... hour

3. Date of arrival at.....Station.

4. Probable time of arrival at .....Station.

5. Number of boxes in the consignment.....

6. Value of consignment.....

7. Nature of consignment (that is, notes or current or uncurrent silver, nickel, bronze or copper coins).

8. Remittance—accompanied by potdar named / unaccompanied by potdar

9. Remittance packed in .....patent boxes to be returned to Currency Office / delivered to the Agent or Manager at / disposed of at the receiving office

Remittance Officer.

NOTE 1.—If this form is posted too late to reach the mint the date before the arrival of the remittance, a telegram must be sent as well and at the same time advising despatch.

NOTE 2.—A remittance should not be sent at such time that it will be in transit at the end of the month or that it will reach its destination on Sunday or other authorized holiday. The attention of the escort officer should be specially drawn to instructions contained in paragraph 3 of Form T. R. 67.

FORM T. R. 64.

[See Rule 691.]

Invoice of ..... **despatched** .....

..... **to** ..... **from the treasury at** .....

..... **to** .....

No. of boxes.	No. on the boxes.	Weight of each box.			Address and mark on boxes.	Denomination of notes or description of coins.	No. of notes.	Value.		
		Md.	Sr.	Ch.				Rs.	A.	P.
							TOTAL			

.....Treasury.

Date..... *Treasury Officer*.....

Received from the Treasury Officer ..... boxes of marks and weight detailed above said to contain ..... notes to the value of Rs..... and ..... coins to the value of Rs..... The boxes are in good condition.

Date..... *Officer in charge of Escort.*

FORM T. R. 65.

[See Rule 692 (ii).]

Invoice of.....**box of**.....**uncurrent coins despatched per rail, steamer or**.....*via*.....**Treasury under charge of an escort consisting of** .....**commanded by**.....**from**.....**Treasury, accompanied by**.....**Potdar named** .....

No. of boxes.	Mark or No. on each box.	Weight of each box.	Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received treasury.	Value.			Total.			Remarks and references to orders, etc.
						Rs.	A.	P.	Rs.	A.	P.	

Date..... *Treasury Officer.*

Received from .....box .....
said to contain treasure valued at Rs. .....
and consigned to .....

Date..... *Commanding the Escort.*

FORM T. R. 66.

(See Rule 702.)

Clerks Certificate.

Shroff's or Potdar's.

Advance made to Clerk. — Shroff or Potdar by the remitting office.	Name of Clerk Shroff or Potdar.	Particulars of remittance. — Description of coin and notes sent.†	Value.	No. of boxes.	Destination of remittance.	Date and hour of discharge from the remitting office.	Signature of Clerk Shroff or Potdar	Date and hour of arrival at the receiving office.	No. of days employed in examination.*	Date and hour of discharge from the receiving office.	Recommendation of the receiving officer regarding the grant of daily allowance for halts in excess of 10 days.†	Orders of the sanctioning authority.	Advance made to Clerks Shroffs or Potdars by the receiving office.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

* The number of days for which the examination has been in abeyance owing to the absence of the accompaying potdars or other causes should be mentioned.

† In case of notes, the number of pieces of each denomination should be furnished.

‡ Full reasons should be given for the recommendation on the reverse of the certificate.

Remitting Officer

Station..... *Date*.....

Receiving Officer.

Station..... *Date*.....

FORM T. R. 67.

(*See* RULE 720.)

Memorandum of Instructions to be given to the Police Officer in charge of a Remittance by Rail.

(These instructions should be printed in English and in the appropriate Pakistani language and a copy containing both the English and the Pakistani language version must be handed by the Treasury or Currency Officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the Officer commanding the relieving guard, if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.)

INSTRUCTIONS.

1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury ; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

2. The guard should be accommodated in a brake-van attached to the treasure-van or in the compartment of the carriage next adjoining the treasure-van ; and the doors of the compartment occupied by the guard should never be locked.

3. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again *en route* if any change in the train has been made or anything has occurred to delay its arrival.

4. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature ; that the locks are secure ; that the seals are unbroken and bear no sign of having been tampered with ; and that the locked doors of the van cannot be opened.

5. The treasury or Currency officer, if so required, shall provide the officer in charge of such a guard with a lantern which will burn all night. The officer in charge should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tamepred with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon ; if there be several such wagons it will suffice to tell off two men, who may stand, one at each end of the wagons.

6. In case of a break-down, separating a convoy, the officer in charge should separate his party attaching himself to the disabled portion.

7. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for '.....bags said to contain coin to the value of Rs. .....', or for '.....boxes, with marks and weights detailed in the invoice said to contain coin or notes to the value of Rs.....'. If any box be of short weight or show signs of having been tampered with, it should be opened in the presence of the escort officer ; otherwise, he should be allowed to return at once.

The form of receipt to be used by a relieving guard should run thus :—

'Received charge from ....., police officer of ..... district of Railway wagon No. .....said to contain .....boxes aggregating Rs. ....., wagon No. ....., said to contain.....boxes aggregating Rs. .....(and so on). The wagons were duly locked and sealed, and one key for each made over, ...Receipts to be given by other relieving guards are also acknowledged. The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the police officer is acquainted with that language otherwise in the language ordinarily used by the officer.'

NOTE.—If the seals on a wagon are broken or bear signs of being tampered with or if wagon has not been sealed it is the duty of the relieving escort officer to insist on the wagon being opened and the number of boxes counted before he gives a receipt to the relieved officer. In such cases the fact of the wagon having been opened and the number of the boxes counted should be endorsed on the receipt.

8. Th escort officer will present the command certificate for examination to the remitting treasury or Bank officer before the remittance is handed over to him. He should also present it for examination to the treasury or Bank officer taking charge of the treasure. The latter will satisfy himself that he is taking over the treasure from the officer named in the command certificate and will at the same time check the strength of the escort with that stated in the command certificate, noting any difference that he may find. When all is correct he will merely sign the command certificate.

9. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway.

10. When a potdar accompanies a remittance he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The potdar will not interfere in any way in the performance by escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box it is the duty of the potdar to take over any coin that may fall out and to verify the contents and repack the box if repacking become necessary. The escort officer must not permit the potdar to be interfered with in the execution of his duties.

FORM T. R. 68.

(See Rule 774.)

Indent for State Bank of Pakistan Draft forms and other connected forms required for use of the Treasury at.....

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement or otherwise disposed of in the past twelve months.	Balance in store.	Last number in store.	Indented for.

FORM T. R. 69.

[See Rule 781 (ii).]

Advice List.

To

AT

THE OFFICER IN CHARGE OF THE TREASURE CHEST

AT

SIR,

I beg to advise having to-day issued upon you the under-noted Military Treasurer Remittance amounting to Rs.*

.....*Treasury.*

Date.....

Treasure Officer.

Serial Numbers.	Nature of drawing.	To whom payable	Amount.		Initials of Treasury Officer advising issue.	Date of last issue within the last three years.	Date of Payment.	Amount. paid.		Initials of Officer making payment.	Remarks.
			Rs.	a.				Rs.	a.		

*Total to be entered in words.

FORM T. R. 70.

[See Rule 788 (2).]

Amount of deceased distressed and discharged seamen.

Port of .....

Dr. *.....in Account Current with the Ministry of Shipping for the ..... Cr.

Issued by the Ministry of Shipping ending.....19 .

RECEIPTS.	Currency.	Sterling. £. s. p.	Bill drawn on Ship-owners.	PAYMENTS.	Currency.	Sterling. £. s. d.	Bills drawn on Ship-owners.
WAGES OF LIVING SEAMEN as per Column 5 of Form C. C. 10, and Form C. C. 6, No.....to				SUBSISTENCE, MEDICAL, Clothing, and Travelling Expenses, etc., as per Form C. C. 10, column 19.	... ...	... ..	
Proceeds of sale of effects, etc., of sea-men who have died in charge, as per Form C. C. 17, and vouchers Nos. ..... to				WAGES PAID to seamen, as per column 20, of Form C. C. 10 and Forms C. C. 7, No. ..... to	.....	.....	.....
WAGES OF DECEASED SEAMEN (includign proceeds ofeffects) where death occurs on the voyage (or in port, and for whom no expenses have been incurred by Officer, as per statement C. C. 22, and Form C. C. 15, Nos..... to				MISCELLANEOUS PAYMENST :—			
WAGES and proceeds of effects of SEAMEN 1906.				† Balance due to the Ministry of Shipping remitted to the Assistant Secretary for Finance, Finance Department, Ministry of Shipping..... at the Exchange of ..... per £ 1 Sterling.			
LEFT BEHIND (Section 28, M. S. Act, 1906)							
FINES received under section 44, M. S. Act, 1906.F							
MISCELLANEOUS RECEIPTS :—							
†Balance due by the Ministry of Shipping for which a Bill has been drawn upon the Assistant Secretary for Finance, Finance Department, Ministry of Shipping at three days sight at the Exchange of.....per £ 1 Sterling.							
Total ...				Total			
To amount of Bills drawn on the owners of British Merchants Ships.				By amount of Bills as *per contra*, drawn on the owners of British Merchant Ships, and transmitted to the Ministry of Shipping			

† Here insert name and title of officer.

* When the balance is small and carried forward to next Account the words not applicable should be stuck through. The rate of exchange should always be stated in the space provided when the Account is rendered in currency.

I certify that the above account is just and true according to the best of my knowledge and belief.

_____ } *Signature and Title of Officer*

_____ }

FORM T. E. 1.

(See Part XIV, Chapter II, Paragraph 14 (ii).)

Currency Chest Book..

State Bank (Issue Department) .....Agency.

No. of chest Slip.	Date, etc.	NUMBER OF PIECES OF CURRENCY & BANK NOTES FOR RUPEES.									GOVERNMENT RUPEES NOTES.	GOLD BULLION AND SILVER COIN—VALUE IN RUPEES.			Total value of notes, gold bullion and silver coins (columns 14 & 17)	Initials of officer holding keys of chest.
		1	2	5	10	20	50	100	Total number.	Total value.	Value in rupees.	Gold Bullion.	Whole rupees.*	Total value of gold bullion and silver coins.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Balance of (date)— (*a*) Withdrawn (*b*) Deposited															
	Balance of (date) (*a*) Withdrawn (*b*) Deposited															
	Balance of (date) (*a*) Withdrawn (*b*) Deposited															
	Balance of (date) (*a*) Withdrawn (*b*) Deposited															
	Balance															

Nature of transactions (*a*) and (*b*) should be recorded.
* Including small coin, if any.

FORM T. E. 2

(See Part XIV, Chapter II, Praragraph 14 (v).)

CURRENCY CHEST SLIP

State Bank (Issue Department.) .....Agency.

Date, etc.	NUMBER OF PIECES OF CURRENCY & BANK NOTES FOR RUPEES.									GOVERNMENT RUPEES NOTES.	GOLD BULLION AND SILVER COIN IN RUPEES			Total value of notes, gold bullion and silver coins (columns 13 & 16)
	1	2	5	10	20	50	100	Total number.	Total value	Value in rupees	Gold bullion	Whole rupees.*	Total value of gold bullion and silver coins.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Balance of (date) ...														
Withdrawn † ..														
Deposited † ..														
Balance ..														
Includes { Fresh and issueable notes / Notes unfit for issue. / Withdrawn rupees.														

No.....Date.....

Treasury Officer or Sub-Treasury Officer.

Treasury or other officer in joint charge of chest.

*Including small coin, if any.

†Nature of transactions should be specified.

(No. T. E. 2.)

FORM T. E. 3.

(See Part XIV, Chapter II, Note 1 below Paragraph 14.)

CURRENCY CHEST SLIP (MINT).

State Bank of Pakistan (Issue Department).

Date———— Particulars———— Gold Bullion————

Rs.

Balance

Withdrawn

Deposited

Balance

The Mint

Bullion keeper. Bullion Registrar. Master of the Mint

No. Date

To

The Currency Officer,

FORM T. E. 4.

(See Part XIV, Chapter II, Paragraph 15 (vii).)

Verification Statement of Currency Chest Balance for the month of.....19 .

Name of chest.	Name of verification	NUMBER OF PIECES OF CURRENCY AND BANK NOTES FOR RUPEES									GOVERNMENT RUPEE NOTES.	GOLD BULLION AND SILVER COIN VALUE.			Total value of notes, gold bullion and silver coins (column 14 and 17)	Remarks
		1	2	5	10	20	50	100	Total number.	Total value.	Value in Rupees.	Gold bullion.	Whole rupees*	Total value of gold bullion and siver coins.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

(1) I do hereby certify that I have personally ascertained that the balance in the Currency Chest at on the amounted to Rs. (in words) , and that the whole of the balance has been kept under double locks.

Treasurer. *Treasury Officer.*

NOTE.—Certificate (1) is to be signed in all cases except the following:—For chests in the custody of the Bank no verification report is required. Treasury Officer of such chests has still to send to the Currency Officer report of balances of sub-treasury chest under him, and in these reports Certificate No. (1) is not required, but only Certificate No. (2).

(2) I further certify that certificates from Sub-treasury Officers of correctness of the balances of the sub-treasury chests as noted above have been received by me.

Verifying Officer. *Treasury Officer.*

NOTE—Certificate No. (2) is to be signed by District Treasury Officer sending reports of balances of chest under them, along with reports of their own balances to the Currency Officers.

No.

Treasury Officer,

Forwarded to the ———— at

Currency Officer,

CHEST ;

Date.....*19* .

*Including small coin, if any.

FORM T. E. 5.

[See Part XIV, Chapter III, Paragraph 26 (2).]

Register of Tenders of sovereigns and half-sovereigns under section 59 of the State Bank of Pakistan order 1948.

At the———————————Treasury.

1	2	3	4	5		6	7			8
				No. of coins accepted.						
Date of Receipt.	Register No. of tender.	Name of tenderer.	Address of tenderer.	Sovereigns.	Half Sovereigns.	Total weight	Amount.			Remarks.
							Rs.	a.	p.	

AUDIT & ACCOUNTS TRAINING CLASS DACCA 211

FORM

(See Part XIV, Chapter

Register of uncurrent

| Date of receipt (or despatch of remittance.) | Coins received under Paragraph 25 (*ii*). | LIGHT WEIGHT *i.e.*, WEIGHING BETWEEN THE FOLLOWING FRACTIONS OF STANDARD WEIGHT. | | |

T. E. 7.

III, Paragraph 58.]

Silver coins at Treasury.

Shroff marked but not light-weight rupees and half rupees (Paragraph 40.)	Soldered but not light-weight rupees and half rupees (Paragraph 40.)	Defective but not light weight rupees and half Rupees (Paragraph 51).	*Rupees and half rupees of 1835 not light-weight more than 6¼ per cent. [Paragraph 51 (i)].	*George V, rupees of 1911 not light-weight more than 6¼ per cent (Paragraph 51 (i)).	Other defaced but not light-weight rupees and half-rupees (Paragraph 42).	Shroff-marked but not light-weight quarter and eight-rupees, (Paragraph 40).	Soldered but not light-weight quarter and eight-rupees (Paragraph 40).	Defective but not light-weight quarter and eight-rupees (Paragraph 51 (iii)).	Other defective but not light-weight quarter and eight-rupees (paragraph 52 (ii) and (iii))	Daily Total	Initials of Treasury Officer.	Remarks.
Tale.	Tale.	Tale.	Tale.	Tale.	Tale.	Tale ¼ Re.	Tale ¼ Re.	Tale ¼ Re.	Tale ¼ Re.			
Value * at Re. 1 or ½ each.	Value Re. or ½ each.	Value at Re. 1 or ½ each.	Value of Re. 1 or ½ each.	Value at Re. 1 each.	Value at Re. 1 or ½ each	Tale 1/8 Re.	Tale 1/8 Re.	Tale 1/8 Re.	Tale 1/8 Re.			
						Value ¼ and 1/8 Re	Value ¼ and 1/8 Re.	Value ¼ and 1/8 Re.	Value ¼ and 1/8 Re.			

½, ¼ and 1/8, respectively) and value in black, so that there may be no confusion in making

be numbered. The number of the bag in use at the time should be entered in red ink at the

shown in the Invoice of the remitting treasury should be entered in the appropriate corrections that may be found necessary in these figures after the detailed examination of entries.

across the struck page of the balance and receipts up to that date. The remittance should month.

under respective columns styled as, Rupees, etc. of 1825 etc., not light weight more than

FORM T. E. 8.

(See Part XIV—Chapter III, Paragraph 58.)

Register of silver coins cut but not paid for at the Treasury

Month.	Date.	Rupees and half rupees that have lost more than 2 but not more than 6¼ per cent. or 12½ per cent. respectively.		Rupees and half rupees that have lost more than 6¼ or 12½ per cent. respectively but not more than 25 per cent.		Rupees and half rupees that have lost more than 25 per cent.*		Quarter and eight rupees that have lost more than 12½ per cent. but not more than 25 per cent.		Quarter and eight rupees that have lost more than 25 per cent.*		Remarks.
		Rupees.	½ Rupees.	Rupees.	½ Rupees.	Rupees.	½ Rupees.	¼ Rupees.	1/8 Rupees.	¼ Rupees.	1/8 Rupees.	
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE 1.—Number of coins only should be shown in the Register, not their value.

NOTE 2.—The figures in columns 3 and 4 (if any) will be included in column 2, those in columns 5 and 6 in column 3, those in columns 9 and 10 in column 4 and those in columns 7, 8, 11 and 12 in column 5 of the annual return of silver coins cut, Form T.E.9.

*Coins cut and returned as fraudulently defaced may be included in these columns with a note in the remark column.

FORM T. E. 9.

(See Part XIV, Chapter III, Paragraph 58.)

Return showing silver coins cut or broken during the year ending———— on account of being reduced in weight.

Denomination.	NUMBER.			
	Cut and received on payment.*			
	Over 2 per cent. but not more than 6¼ per cent.	Over 6¼ per cent. but not more than 25 per cent.	Over 12½ per cent. but not more than 25 per cent.	Cut and rejected.
1	2	3	4	5
Rupees				
Half-Rupees				
Quarter-Rupees ..				
Eighth-Rupees ..				

*Coins returned after cutting to the tenderers because they refuse to receive payment at the rates given in App. C, may be included in these columns.

NOTE 1.—Columns 2 and 3 are intended for rupees and half-rupees and column 4 for quarter and eighth-rupees only.

NOTE 2.—The entries in column 5 should represent silver coin cut and rejected as having lost more than 25 per cent. In weight and as having been fraudulently defaced.

FORM T. E. 10.

(See Part XIV, Chapter III, Paragraph 60.)

Statement of uncurrent silver coins and rupees and half rupees withdrawn under special instructions from circulation in the District of.....for the month of.....19 .

(Obverse.)

(To be submitted along with the montly cash balance report.)

Kinds of Coin	I. Opening Balance.		II. Received from the Public (*a*).		III. Received in uncurrent and withdrawn coin remittances from other districts.		IV. Total.		V. Issued to the Mint or other treasury as uncurrent and withdrawn coin remittance.		VI. Closing balance.		Remarks
	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	
Total													

Treasury Officer

Instructions.

I. Opening balance should represent the amount of coins held both in district and sub-treasuries and shown in the cash balance report of the previous month, and in the case of treasuries where there is a branch of the Bank, also in the memo. of uncrurent coin held by the branch.

II. Amount received both at district and sub-treasuries in transactions with the public or States which have acceded to Pakistan coins detected in good coin remittances from other treasuries should be shown in this column and not in column III. As the coins shown in the statement are not issuable to the public, the amount of this column should ordinarily be the difference between the opening and closing balances after allowing for the remittances *received* and *issued*.

III. This column should show only coins received as " Uncurrent and Withdrawn " coins remittances.

IV. Represents the totals of column I, II, and III.

V. This column should show coins remitted either to the Mint or to the Central Treasury as " Uncurrent and Withdrawn " coin remittance.

VI. This represents the difference between the amounts shown in columns IV and V and should agree with the figures shown in the cash balance report of the month to which the statement appertains, and, in the case of treasuries where there is a branch of the Bank also in the memo. of un-current coin held by the branch.

(*a*) The different rates at which light-weight silver coins are received should be given on the reverse, the *tale* and *total value* of each kind of coins being entered only in the remarks column.

FORM T. E. 10—*concld.*

(REVERSE.)

Details of Light-weight Silver Coins received from the Public or States which have acceded to Pakistan or found in Remittances of Good Coins during the Month of.....19 .

	No. or tale of whole rupees.	Rates at which they are received.	Value.	No. or tale of half-rupees.	Rates at which they are received.	Value.	No. or tale of quarter rupees.	Rates at which they are received.	Value.	No. or tale of eight rupees.	Rates at which they are received.	Value.	REMARKS
		Rs. A. P. 1 0 0			Rs. a. p. 0 8 0			Rs. A. P. 0 4 0			Rs. A. P. 0 2 0		
(*a*) Received from the public.													
(*b*) Received in remittances of good coin.													
II		0 14 0			0 6 0								
III		0 13 0											
IV		0 12 0											
V													
(*a*) Received in remittances of good coin.		at one rupee a tola.			at one rupee a tola.								
(*b*) Received from States which have accorded to Pakistan.													
Total													

Details of Remittances.

	Receipts									Issues.									
	Treasury from which received.	Light-weight coins.	Shroff-marked but not light-weight rupees and half rupees.	Soldered but not light-weight rupees and half rupees.	Defective but not light-weight rupees and half rupees.	Other defaced but not light-weight rupees and half-rupees.	Defaced and defective but not light-weight quarter and eight-rupees.	Coins withdrawn under Paragraph 31 (*ii*).	Total.	Treasury to which sent.	Light-weight coins.	Shroff-marked but not light-weight rupees and half-rupees.	Soldered but not light-weight rupees and half-rupees.	Defective but not light-weight rupees and half-rupees.	Other defaced but not light-weight rupees and half-rupees.	Defaced and defective but not light-weight quarter and eight-rupees.	Coins withdrawn under Paragraph 31 (*ii*).	Total.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Treasury Officer.

FORM T. E. 11.

(See PART XIV, CHAPTER III, PARAGRAPH 61.)

Return showing counterfeit coins cut at.....during the quarter ending.....

Pakistan Pure Nickel Coin.			Pakistan Cupro-Nickel Coin.				Remarks.
Rupee.	Half Rupee.	Quarter Rupee.	Two Anna.	One Anna.	Half Anna.	I. B. Single Pice.	

FORM T. E. 12.

(*See* APPENDIX B, PARA. 4 (2).)

ADVICE OF CURRENCY CHEST TRANSACTIONS AT the.....Sub-treasury.

The undersigned begs to intimate the $\frac{\text{deposit}}{\text{withdrawal}}$ of Rs. ..... in notes $\frac{\text{and}}{\text{or}}$ coins $\frac{\text{into}}{\text{from}}$ the Currency Chest maintained at this sub-treasury which has been included in the Sub-treasury chest slip No....., dated the .....for incorporation into the..... treasury chest slip and transmission to the Currency Officer.

Date..... *Treasury, Sub-Treasury.* *Sub-Treasury Officer.*

TO

THE CURRENCY OFFICER.

Printed by Ferozsons, Karachi—10,000—10-51

ROBERT MORRIS COLLEGE
CHICAGO

AUDIT & ACCOUNTS TRAINING CENTRE
DACCA.

গ্রন্থাগার এ, এ, টি, এ

(নিরীক্ষা ও হিসাব প্রশিক্ষণ একাডেমী)

সেগুনবাগিচা, ঢাকা।

জমার তারিখ	জমার তারিখ	জমার তারিখ