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CENTRAL GOVERNMENT

**COMPILATION
OF THE
GENERAL
FINANCIAL RULES**

Volume II

FIRST EDITION

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Mr. H. J. Khan

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GENERAL FINANCIAL RULES OF THE CENTRAL GOVERNMENT

VOLUME II

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GENERAL FINANCIAL RULES OF THE CENTRAL GOVERNMENT

VOLUME II

APPENDIX I

Classes of Contracts and Assurances of property authorised by the Governor General to be executed by subordinate authorities on his behalf.

Copy of notification No. F.122/48-Law, dated the 6th April, 1950.—In exercise of the powers conferred by sub-section (3) of section 175 of the Government of India Act, 1935, the Governor-General is pleased, in supersession of the Notification of the Government of India in the Legislative Department No. F.215/42-C. & G. (Judl), dated the 16th July, 1943 as subsequently modified, to declare that the undermentioned contracts and assurances of property made in exercise of his executive authority may be executed on his behalf as follows:

I.—In the case of the Commerce Division:—

1. Contracts for the tending of the General Lighthouses and Lightships and for the supply of stores, provisions, etc., to the General Lighthouses and Lightships; by the Superintendents of Lighthouses concerned.

2. Contracts relating to the execution of works for the General Lighthouse Department; by the Engineer-in-Chief, Lighthouses Department and Chief Inspector of Lighthouses in Pakistan, or the Superintendent of Lighthouses concerned.

3. Charter-parties and other documents connected with the operation of requisitioned ships; by the Central Government.

II.—In the case of the Estate Office:—

(a) Security Bonds for the performance of their duties by Government Servants whom the Estate Officer has power to appoint;

(b) Leases of houses, lands and other immovable property provided the rent does not exceed Rs. 5,000 a month;

(c) Agreement for catering contract in Hostels, Tiffin-Rooms or for protection of Conveyances in public buildings; by the Estate Officer.

III.—In the case of the Public Works Department (subject to any limit fixed by Departmental orders):—

1. (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.;

(b) All instruments relating to the execution of works of all kinds, connected with buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours and embankments and instruments relating to the construction of water-works, sewage works, the erection of machinery and the working of coal mines;

(c) Bonds of auctioneers and security bonds for the due performance and completion of works;

(d) Security bonds for the performance of their duties by Government servants whom the officers specified below have power to appoint :

by a Secretary to Government, Chief Engineers, Superintending Engineers, Divisional Officers, Sub-Divisional Officers, Assistant Executive Engineers, Assistant Engineers, the Military Secretary to His Excellency the Governor-General, the Chief Engineer, Public Health Department, East Bengal. In the case of East Bengal the authority to execute deeds, contracts, etc., in respect of item 1(d) is vested in the Secretary to Government and Divisional Officers only.

2. Leases for grazing cattle on canal banks or road sides; for fishing in canals; for the cultivation of land under the Irrigation Department; leases of water for irrigation and other purposes; leases of water power; and instruments relating to the sale of grass, trees of other produce on road side or in plantations; by Chief Engineers, Superintending Engineers, Divisional Officers of the Irrigation Branch.

3. (a) Lease of house, land or other immovable property, provided that the rent reserved shall not exceed Rs. 5,000 a month;

(b) All instruments connected with the reconveyance of property given as security;

(c) Agreements for the recovery of fines on account of drift wood of other timber passing into a canal:

by Chief Engineers, Superintending Engineers, or the Divisional Officers. In the case of East Bengal the authority to execute deeds, contracts, etc., in respect of item 3(b) is vested in Chief Engineers only.

4. Instruments connected with the loan of tools and plants to contractors and bridges or ferries or other means of communications by Chief Engineers, Superintending Engineers, Divisional Officers.

5. Agreements relating to the loan of tools and plants to contractors and others; by Divisional Officers.

6. Agreements for catering contracts in hostels and tiffin-rooms or for the protection of conveyances belonging to the staff working in public buildings; by Superintending Engineers, and Divisional Officers in Sind.

7. Agreements for sewer connections with Government Sewerage System, by Superintending Engineers.

8. Instruments relating to the sale of immovable property (lands and buildings) the book value of which does not exceed Rs. 10,000 by Engineers.

9. All deeds and instruments relating to any matter other than those specified in items 1 to 8; by Secretaries or Joint Secretaries to Government.

IV.—In the case of the Communications and Transport Divisions—

Agreements for the hiring of vehicles required for defence construction works; by Provincial Motor Transport Controllers, Secretary of any Provincial or Regional Transport Authority constituted under the Motor Vehicles Act, 1932, any District Magistrate or any Police Officer not below the rank of District Superintendent of Police.

V.—In the case of the Pakistan Post and Telegraph Department (subject to any limits fixed by the Central Government):—

1. Contracts and other instruments relating to the business of the Posts and Telegraphs Department except those hereinafter mentioned by the Director General, Posts and Telegraphs.

2. Contracts and other instruments relating to the business of the Posts and Telegraphs Department managed by a Post Master General or the Director, Posts and Telegraphs, Sind and Baluchistan, or the Executive Engineer, Telephones, or a Divisional Engineer, Telegraphs, or the Controller of Telegraphs Stores; by such Post Master General or the Director, Posts and Telegraphs, Sind and Baluchistan or the Executive Engineer, Telephones or such Divisional Engineer, Telegraphs, or the Controller of Telegraphs Stores.

3. All contracts, deeds and other instruments relating to the business of the Post Office within their management and jurisdiction by Superintendents of Post Offices or Railway Mail Service or First Class Post Masters when the monetary expenditure involved does not exceed Rs. 100.

4. All contracts, deeds and other instruments relating to the business of the Telegraphs Department within their management and jurisdiction; by Sub-Divisional Officers, Telegraphs, when the total expenditure involved does not exceed Rs. 250 in each case.

5. Agreements or leases for hire of buildings and lands for the purposes of the Posts and Telegraphs Department or for letting out departmental lands and buildings; by the Post Master General, Director of Telegraphs, Director of Posts and Telegraphs, Sind and Baluchistan, the Executive Engineer, Telephones, the Divisional Engineer, Telegraphs, the Controller of Telegraphs Stores, Superintendents of Post Offices or Railways Mail Service, First Class Postmasters.

6. Contracts for telephone connections in the Karachi Telephone District; by the Executive Engineer, or the Contract Officer, of the Telephone District excepting in the case of special cases where disproportionally heavy expenditure is incurred and rentals have to be worked out specifically. In the latter cases by the Director General, Posts and Telegraphs.

7. Contracts for telephone connections in all other places by Divisional Telegraph Engineering Accountant, excepting in the case of special cases where disproportionally heavy expenditure is incurred and rentals have to be worked out specifically. In the latter case by the Director General, Posts and Telegraphs.

VI.—In the case of Railway Division (subject to any limits fixed in Departmental Orders):—

1. All instruments relating to purchase or hire, supply and conveyance of materials, stores, machinery plant, telephone lines and connections, coal, etc., by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Operating Superintendent, Chief Commercial Manager, Deputy Chief Commercial Manager, Traffic Manager, Deputy Traffic Manager or Deputy Chief Commercial Manager, Deputy Chief Operating Superintendents, Divisional Superintendents, Divisional or Executive Engineers, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional or District Electrical

Engineers, Chief Mechanical Engineers, Bridge Engineers, Deputy Chief Engineer, Signals or Signal Engineers, District or Divisional Signal Engineers, Track Supply Officer, Controller of Stores, Deputy Controller of Stores, District Controller of Stores or Assistant Controller of Stores, attached to the Controller of Stores, Office of Pakistan Government Railway, the Superintendent, Mechanical Workshops, Moghalpura, and the Superintendent, Mechanical Workshops, Saidpur as long as he is the President of the Station Committee, Saidpur.

2. All instruments, relating to the execution of works of all kinds connected with the Railways, open or under construction: by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Operating Superintendent, Deputy Chief Operating Superintendents, Traffic Manager, Deputy Traffic Manager, or Deputy Commercial Manager, Chief Medical Officers, District Medical Officers, Divisional Superintendents, Executive Engineers, Divisional Engineers, Sub-Divisional Officers, Assistant Executive Engineers, Chief Electrical Engineers, Deputy Chief Electrical Engineer, Divisional or District Electrical Engineers, Chief Mechanical Engineers, Bridge Engineers, Deputy Chief Engineer (Signals) or Signal Engineer, Track Supply Officer, Controllers of Stores, Deputy Controller of Stores, District Controllers of Stores, of Pakistan Government Railway, the Superintendent, Mechanical Workshops, Moghalpura, and the Superintendent, Mechanical Workshops. Saidpur. as long as he is the President of the Station Committee, Saidpur.

3. Security bonds for the due performance and completion of workers by General Manager, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Operating Superintendent, Deputy Chief Operating Superintendent, Traffic Manager, Deputy Traffic Manager or Deputy Commercial Manager, Divisional Superintendents, Executive Engineers, Divisional Engineers, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional or District Electrical Engineers, Chief Mechanical Engineers, Superintendents, Mechanical Workshops, Bridge Engineers, Deputy Chief Engineer (Signals), Signal Engineers, District or Divisional Signal Engineers, Track Supply Officer, Controllers of Stores, Deputy Controller of Store, or District Controllers of Stores, of Pakistan Government Railways.

4. Instruments relating to contracts for the transport of passengers, goods and coaching traffic by transport agents for the sale of tickets by tourist or other agents authorised by Railways, or for working ferries and ferry steamers in connection with the working of railways and contracts connected with loading and unloading, stacking, delivery of goods and parcels and of Railway stores and materials including loco coal or for other matters necessary for or incidental to railway working; by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineer, District or Divisional Signal Engineers, Chief and Deputy Chief Operating Superintendents, Traffic Manager, Chief Commercial Manager, Deputy Chief Commercial Manager, Deputy Traffic Manager or Deputy Commercial Manager, Chief Mechanical Engineers, District Mechanical Engineers, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional or District Electrical Engineers, Track Supply Officer, Controllers of Stores, Deputy Controller of Stores, District Controllers of Stores Divisional Superintendents of Pakistan Government Railways, the Superintendent, Mechanical Workshops, Moghalpura and the Superintendent, Mechanical Workshops, Saidpur, as long as he is the President of the Station Committee, Saidpur.

5. Instruments connected with the collection or farming of tolls at bridges of ferries or other means of communications provided by the Railway; by General Managers, Deputy General Managers, Chief Engineers, Bridge Engineers, Deputy Chief Engineer (Signals) or Signal Engineer, Chief Commercial Manager, Deputy Chief Commercial Manager, Traffic Manager, Chief Operating Superintendents, Deputy Chief Operating Superintendents, Deputy Traffic Manager or Deputy Commercial Manager, Divisional Superintendents, Executive Engineers or Divisional Engineers, of Pakistan Government Railways.

6. Leases of houses, land or other immovable property, provided that the rent reserved shall not exceed Rs. 5,000 a month (leases of small branch lines or railways are excluded from this item); by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Commercial Manager, Deputy Chief Commercial Manager, Traffic Manager, Chief Operating Superintendents, Deputy Chief Operating Superintendents, Deputy Traffic Manager or Deputy Commercial Manager, Divisional Superintendents, Divisional Commercial or Transportation Officers, District Traffic Superintendents, Executive Engineers, Divisional or Chief Mechanical Engineers, of Pakistan Government Railways.

7. Agreements or leases with outsiders for grazing cattle, for fishing in railway tanks, or cultivation of water nuts or for irrigation and instruments relating to the sale of grass, trees, or other products on railway land; by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Commercial Manager, Deputy Chief Commercial Manager, Traffic Manager, Chief Operating Superintendents, Deputy Chief Operating Superintendents, Deputy Traffic Manager or Deputy Commercial Manager, Divisional Superintendents, Executive Engineers or Divisional Engineers, of Pakistan Government Railways, Superintendent, Walton Training School, Lahore Cantonment.

8. Agreements for licenses to outsiders for laying pipe-lines or for building wharves, or for stacking stones, coal, firewood, etc., on Railway land or for erecting bulk oil depots, etc., in connection with the working of traffic carried on Railways; by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Commercial Manager, Deputy Chief Commercial Manager, Traffic Manager, Chief Operating Superintendents, Deputy Chief Operating Superintendents, Deputy Traffic Manager or Deputy Commercial Manager, Divisional Superintendents, Divisional Commercial Officers, Divisional Transportation Officers, Superintendent of Transportation, District Traffic Superintendent, Divisional Engineers or Executive Engineers, of Pakistan Government Railways.

9. Contracts connected with the sale of scrap, ashes and stores; by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Electrical Engineers, Deputy Chief Electrical Engineer, Divisional or District Electrical Engineers, Bridge Engineers, Deputy Chief Engineer (Signals), or Signal Engineer, District or Divisional Signal Engineers, Chief Operating Superintendents, Traffic Manager, Deputy Chief Operating Superintendents, Chief Mechanical Engineers, Divisional Superintendents, Divisional or Executive Engineers, Superintendent Transportation Controller of Stores, Deputy Controller of Stores, or District Controller of Stores, of Pakistan Government Railways, or the Superintendents, Mechanical Workshops.

10. (a) Agreements including Running Power Agreements, for the Inter-change of Traffic with Indian Government and State Railways;

(b) Agreement with private or guaranteed Railway Companies, Tramway Companies and other carrying companies;

by General Managers of the Pakistan Government Railways.

11. Agreements with Covenanted Inspectors, Engine-drivers, Foremen and other mechanics on the expiry of the term of their original covenants, by General Managers, Deputy General Managers, Chief Operating Superintendents, Chief Engineers, Chief Mechanical Engineers, Deputy Chief Engineers, Divisional Superintendents or Chief Electrical Engineer, of Pakistan Government Railways.

12. Agreements with monthly non-pensionable sub-ordinate employees on Pakistan Government Railways defining the terms and conditions of service to be entered into on entering the service of Government including agreement for apprentice drivers and other apprentices in the subordinate service; by General Managers, Deputy General Managers, Chief Engineers, Divisional Superintendents, Superintendents, Watch & Ward Department, Divisional or Executive Engineers, Chief Medical Officers, Superintendents, Mechanical Workshops, Deputy Chief Engineers (Signals), Signal Engineer, Deputy Chief Engineers, Chief Operating Superintendents, Deputy Chief Operating Superintendents, Traffic Manager, Deputy Traffic Manager, or Deputy Commercial Managers, District Traffic Superintendents, Divisional Transportation Officers, Divisional Commercial Officers, Superintendent of Transportation, Assistant Traffic Superintendents, Assistant Commercial Officers, Assistant Transportation Officers, Assistant Superintendents Transportation, Chief Mechanical Engineers, Deputy Chief Mechanical Engineer, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional or District Electrical Engineers, Signal Engineer, Deputy Chief Engineer (Signals), Assistant Electrical Engineers, Assistant Superintendent, Printing & Stationery, Controller of Stores, Deputy Controller of Stores, District Controllers of Stores, Track Supply Officers, Divisional Personnel Officers, Assistant Personnel Officer, Bridge Engineers, Chief Audit, or Deputy Chief Auditors, Divisional Audit Officers, Workshops Audit Officers, Stores Audit Officers, or Statistical Officers, of Pakistan Government Railways or the Superintendents, Walton Training School.

13. Service Agreements of Student Engineers and Overseers; by Chief Engineers of Pakistan Government Railways.

14. Security bonds for the due performance of their duties by Government servants whom the officers specified below have powers to appoint; by General Managers, Deputy General Managers, Chief Engineers, Divisional Superintendents, Superintendents, Watch & Ward Department, Executive Engineers, Divisional Engineers, Superintendents, Mechanical Workshops, Bridge Engineers, Chief Operating Superintendent, Traffic Manager, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Mechanical Engineers, Chief Electrical Engineers, Deputy Chief Engineer (Signals), Signal Engineer, Chief Auditors, Controller of Stores, Deputy Controller of Stores, or District Controller of Stores, of Pakistan Government Railways.

15. Security Agreement Bonds from Station Masters and Commercial Group Students, Relieving Clerks, Probationary Guards, etc., who attend the Walton Training School for a course of study by the Superintendent, Walton Training School, North Western Railway.

16. Instruments relating to advances for the purchase of motor cars ; by General Manager's Deputy General Manager, Chief Engineers, Traffic Manager, Chief Operating Superintendent, Chief Commercial Deputy Chief Managers Commercial Manager, Chief Mechanical Engineers, Superintendent Mechanical Workshops, Chief Electrical Engineers, Deputy Chief Engineers, Bridge Engineers, Divisional Engineers, Controller of Stores, Deputy Controllers of Stores, Divisional Superintendent, Superintendents, Watch and Ward Department or Chief Auditors of Pakistan Government Railways.

17. All instrument connected with the reconveyance of property given as security ; by General Managers, Deputy General Managers, Chief Engineers, Bridge Engineers, Deputy Chief Engineers (Signals), Signal Engineer, Chief Mechanical Engineers, Chief Electrical Engineers, Controllers of Stores, Deputy Controller of Stores, Chief Auditors, Deputy Chief Auditors, Chief Commercial Managers, Deputy Chief Commercial Managers, Traffic Managers, Chief Operating Superintendents, Deputy Chief Operating Superintendents, Deputy Traffic Manager, or Deputy Commercial Managers, Divisional Superintendents, Superintendents, Watch & Ward Department, Executive Engineers, or Divisional Engineers of Pakistan Government Railways.

18. Agreements relating to the supply of electrical power, electricity or water to railways by agencies other than Railways themselves ; by General Managers, Deputy General Managers, Chief Operating Superintendent, Traffic Manager, Chief Engineers, Chief Mechanical Engineers, Chief Electrical Engineers, or Divisional Superintendents of Pakistan Government Railways.

19. Agreements relating to the supply of electricity or water by Railways to outsiders ; by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Divisional or Executive Engineers, Divisional Superintendents, Chief Electrical Engineers, Deputy Chief Electrical Engineers, Divisional or District Electrical Engineers, of Pakistan Government Railways.

20. Agreements for construction of, or relating to the use of assisted and private sidings for collieries, mills or other industrial concerns ; by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Operating Superintendent, Traffic Managers, Deputy Chief Operating Superintendent, Chief Commercial Manager, Deputy Chief Commercial Managers Deputy Traffic Manager, or Deputy Commercial Manager, or Divisional Superintendents, of Pakistan Government Railways.

21. Agreements for the driving of galleries under and for under-ground support to railway property and lines including assisted siding or for the provision of loading accommodation at existing sidings (railway or assisted); by General Managers, Deputy General Managers, Chief Operating Superintendent or Deputy Chief Operating Superintendent, of Pakistan Government Railways.

22. Agreements relating to refreshment rooms, dining cars, book-stalls and curiosity stalls, refreshment and food-stuff contractors and vendors ; by General Managers, Deputy General Managers, Chief Operating Superintendent,

Chief Commercial Manager, Deputy Chief Commercial Manager, Deputy Traffic Manager, or Deputy Commercial Manager, Divisional Superintendent, Traffic Manager, Divisional Transportation Officers, Chief Engineers, or Controllers of Stores, of Pakistan Government Railways, the Superintendent Walton Training School, the Superintendents, Mechanical Workshosp, Moghalpura.

23. Advertising and publicity contracts ; by Gneral Mangers, Deputy General Managers, Chief Commercial Mnaagers, Deputy Chief Commercial Manager, Traffic Manager, Deputy Traffic Manager, Deputy Commercial Manager, Rates Superintendents, or Publicity Officers, of Pakistan Government Railways.

24. Agreements for the collection of terminal tax, pilgrim tax or other taxes and duties for, and on behalf of local authorities ; by General Managers, Deputy General Manaeags, Traffic Managers, or Divisional Superintendents, of Pakistan Government Railways.

25. Contracts for the hiring of films or the provision of studio facilities ; by Chief Commercial Managers, Deputy Chief Commercial Managers, Deputy Commercial Manager, Deputy Traffic Manager, or Publicity Officers, of Pakistan Government Railways.

26. Major contracts for the purchase of wooden sleepers and timber of all descriptions not exceeding Rs. 10 lakhs in value ; by General Managers, of Pakistan Government Railways.

27. Minor contracts for the purchase of wooden sleepers and timber of all descriptions not exceeding Rs. 50,000 in value ; by Controllers of Stores, Deputy Controllers of Stores, or District Controllers of Stores, of Pakistan Government Railways.

28. Execution of deeds of transfer of shares and other securities held by the Governor-General on account of investments out of the Railway Reserve Fund Investment Account and endorsement of dividend warrants relating to shares and securities ; by the Chief Auditor, North Western Railways.

29. Instruments relating to sale of immovable property (lands and buildings); by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Divisional Superintendents, Executive Engineers or Divisional Engineers, of Pakistan Government Railways.

30. Agreements with auctioneers for conducting sales by public auction of unclaimed and excess goods and lost property; by General Managers, Deputy General Managers, Traffic Manager, Deputy Traffic Manager, Chief Commercial Manager, Deputy Chief Commercial Manager, of Pakitan Government Rail-
ways.

31. Deeds of conveyance relating to the transfer of land owned by Provincial Governments for Railway purposes ; by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Divisional Superintendents, Executive Engineers and Divisional Engineers, of Pakistan Government Railway.

32. All deeds and instruments relating to Railway matters other than those specified above; by the Director-General or by a Director or Joint Director where there is no Director.

VII.—*In the case of the Railway Inspectorate (subject to any limits fixed by the Central Government):—*

1. (a) All instruments relating to the purchase or hire supply or conveyance of materials, stores, machinery, plant, telephone lines and connections, coal, etc.

(b) Agreement or leases for the hire of buildings required for the Railway Inspectorate for periods not exceeding one year;

(c) Service agreements with subordinate staff and inferior servants ; by the Government Inspector of Railways.

VIII.—*In the case of the Ministry of Defence:—*

A.—*In the Military Engineer Services (subject to any limits fixed by the Central Government):*

1. (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc;

(b) All instruments, relating to the execution of works of all kinds connected with buildings bridges, roads, canals, tanks., reservoirs, docks and harbours, and embankments, and all instruments relating to the construction of water-works, sewage works, and the erection of machinery ;

(c) Security bonds for the due performance and completion of works ;

(d) Security bonds for the due performance of their duties by Government servants, whom the officers specified below have power to appoint;

(e) Leases for grazing cattle on canal banks or roadsides ; for fishing in a canal ; for the cultivation of land ; leases of water for irrigation and other purposes, and leases of water power, and quarries ; and instruments relating to the sale of grass, trees or other produce on roadsides or in plantations ;

(f) All instruments connected with the reconveyance of property given as security;

(g) Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the Provincial Government;

(h) Agreements for the recovery of fines on account of drift wood or other timber passing into a canal ;

(i) Agreements with temporary and permanent civilian personnel ; by the Engineer-in-Chief, G. H. Q. (Pakistan) the Deputy Chief Engineer when specially authorised by the Engineer-in-Chief, Commandors, M. E. S. or Garrison Engineer.

2. Agreements for private connections to Military Engineer Services, Water supply system in military stations ; by the Garrison Engineer.

3. Agreement for non-military connections to Military Engineer Services electrical installations by the Garrison Engineer.

4. Agreements or memoranda of terms for taking a supply of electric energy or water from an outside source for military buildings when the annual payment in the case of each station does not exceed Rs. 1,000 and, the payment of security deposit is not involved ; by the Commander, M. E. S.

5. Agreements entered into in Pakistan with civilian mechanics and others for a specified period of service in the Military Engineer Services; by the Engineer-in-Chief, G. H. Q. (Pakistan).

6. All deeds and instruments relating to any matters other than those specified in items 1 to 5 ; by a Secretary to the Central Government.

B.—Contracts and other instruments for the services under, the Master General of the Ordnance in Pakistan :—

1. (a) Contracts for washing of textiles and repairs to garments and tentage ;

(b) Contracts for repair of screens, cooling, chicks coarse and fine, to all units in Pakistan ;

(c) Contracts for the repair of scientific instruments and all other type of service equipment i.e., repair of vehicles or their components, electrical motors, etc.

(d) All other contracts, deeds and instruments, other than leases of houses land and other immovable property for the Controller of Ordnance Factories and for the Controller of Inspection and Technical Development ; by the Secretary to the Central Government in the Ministry of Defence, the Master General of the Ordnance in Pakistan, Commanders of Headquarters Divisions, Areas, Brigades Sub-Area, and Station Commanders or officers of the Pakistan Army Ordnance Corps, other than departmental officers, officer of the Pakistan Electrical and Mechanical Engineers, the Controller of Ordnance Factories or the Controller of Inspection and Technical Development.

2. Agreements entered into in Pakistan with Gazetted civilian employees for a specified period of service in the Army ; by the Controller of Civilian Personnel.

3. All instruments connected with the reconveyance of property given as security ; by the Director of Ordnance Services or Chief Ordnance Officers.

4. Agreements entered into in Pakistan with non-gazetted civilian employees for a specified period of service in the the services under the Master General of the Ordnance in Pakistan; by the Officer-in-Charge of Pakistan Army Ordnance Corps Records, the Pakistan Electrical and Mechanical Engineering Records, the Controller of Ordnance Factories or the Controller of Inspection and Technical Development.

C.—Contracts for the Royal Pakistan Army Service Corps (including the Mechanical Transport Services):—

1. (a) Contracts for supplies, for transport services for the Royal Pakistan Army Service Corps (including requirements for other services and Departments) and for services for and purchases from, the Royal Pakistan Army Service Corps;

(b) Contracts for supply of stores and repairs to or for building bodies, for Motor transport vehicles, and for conveyance of Military passengers on hill roads by motor vehicles;

(c) All instruments connected with the reconveyance of property given as security;

(d) Agreements, other than those entered into in Pakistan, with civilian employees for a specified period of service in the Royal Pakistan Army Service Corps; by the Secretary, Ministry of Defence, Government of Pakistan, the Quartermaster General in Pakistan, Division, Independent Brigade, Sub-Area and Station Commanders, or Officers of the Royal Pakistan Army Service Corps.

2. Agreement for the maintenance of subsidised civil mechanical transport section; by the Secretary, Ministry of Defence, Government of Pakistan.

3. Contracts for the supply of labour at Ports; by the Secretary, Ministry of Defence, Government of Pakistan, Quartermaster General in Pakistan, Division, Independent Brigade, Sub-Area Commanders or Embarkation Commandants.

D.—Contracts for the Medical Services:—

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2. Agreement with Matrons of Military Families Hospitals in Pakistan; by Officer Commanding the Military Hospital concerned.

3. Contracts for the supply of X-Ray apparatus, X-Ray accessories, films and Chemicals procured in the local market for use of the X-Ray departments of military hospitals; by the Director General of Medical Services, G.H.Q., Pakistan.

4. Agreements of Service with civil Medical Practitioners; by Director General Medical Services, General Headquarters, Pakistan.

E.—Contracts and other instruments for the Army Remount Depot:—

1. Agreements with shippers for landing horses at the Remount and Veterinary installation, Karachi; by the Quartermaster General in Pakistan.

2. (a) Sale by public auction of Government animals rejected from P.R.V. & F.C. (Remounts); by Officers Commanding of Depots, or District Remount Officers, Breeding Areas.

(b) Sale by private treaty of Government animals rejected from P.R.V. & F.C. (Remounts); by D.R.V. & F.C.G.H.Q. (Pakistan).

3. (a) Contracts for forage or stores;

(b) Contracts for petty works at Remount Depots and Breeding Areas; by the Director of Remounts, Veterinary and Farms, Officers Commanding of Remount Depots, or District Remount Officers or Breeding Areas.

4. All instruments connected with the reconveyance of property given as security; by Officers Commanding of Remount Depots, of District Remount Officers of Breeding Areas.

5. (a) Leases of land, harvesting or cutting rights, and renewal of such leases in Remount Depot, Farms, Sargodha; by the Officer-in-charge, Cultivation Remount Depot Farms, Sargodha.

(b) Appointment of contractors for petty stores contracts in Remount Depot, Mona; by Director of Remount, Veterinary and Farms.

(c) Appointment of local contractors for supplying grain to Horse, Donkey stallions and testing ponies in Montgomery Breeding Area; by District Remount Officer, Montgomery Breeding Area, Montgomery.

(d) Leases of land for breeding purposes, and subsequent renewal thereof:—

(i) to individual breeders under Ghoripal system; by the District Remount Officer.

(ii) to Stud Grantees; by the Quartermaster General.

F.—Contracts and other instruments for the Military Farms Department:—

1. Agreements entered into in Pakistan with civilian employees for a specified period of service in the Military Farms Department; by the Quartermaster General in Pakistan.

2. Leases of land, purchases or leases of harvesting or cutting rights and renewal of such leases, where the period of each lease or each separate renewal does not exceed:—

(a) five years; by the Director of Remounts,

(b) twelve months; by Assistant Directors of Military Farms.

3. Contracts for supplies and services to, and purchases from, the Farms Department; by the Secretary to the Central Government in the Ministry of Defence, the Quartermaster General in Pakistan, the Director of Remounts Veterinary and Farms, or Assistant Directors of Military Farms.

G.—Contracts and instruments relating to Cantonments:—

Agreements for private connections to water supply systems in Cantonments under the control of the Military Engineer Services or the Public Works Department: by the Garrison Engineer, or the Public Works Department Divisional Officer.

H.—General instruments and contracts:—

1. Agreements with clerks, copyists, draughtsmen, accountants, cashiers, agents and store-keepers whom the officer is empowered to appoint; by any commissioned Military Officer or Civilian Gazetted Superintending Engineer and Executive Engineer of the M.E.S.

2. Contracts for the supply of hot weather establishment and other temporary labour; by the Officer Commanding a unit, the Officer Commanding a sanatorium, or the Officer Commanding a hospital.

3. Contracts for petty supplies to hospitals; by Officers Commanding hospitals.

4. Contracts for supply of dairy produce; by Officers Commanding a District Independent Brigade or Station, where Military Farms do not function.

5. Cinema contracts; by the Officer Commanding the Station or the Officer Commanding a Unit.

6. Contracts for the operation of Canteen Services for the Troops by Canteen Contractors; after approval of the Contract by the Quartermaster General in Pakistan in all cases.

(a) Station Contracts; by the Officer Commanding Station or the Administrative Commandant.

(b) Unit contracts; by the Officer Commanding Unit.

(c) Garrison Institute (Hill Station or Depot) contracts; by the Officer Commanding Hill Station or Depot.

I.—Contracts relating to the Royal Pakistan Navy and the Sea Transport Service (Pakistan):—

1. (a) Contracts for conveyance of troops, military stores, etc.

(b) Charter Parties (hire of transport for conveyance of troops); by the Flag Officer Commanding, Royal Pakistan Navy, in his capacity as Principal Sea Transport Officer (Pakistan), for Sea Transport Service, Pakistan.

2. Agreements for permanent and temporary employment other than the employment of civilian gazetted officers; by the Officers authorised to appoint the persons concerned.

3. All contracts of supplying miscellaneous naval stores, provisions, medical comforts, coal, sale-making, auctions sale business, sewing of uniform clothing, removal of coal ashes, bunkering and removing coal, washing, repairing and re-stuffing troops bedding, cleaning and painting troops docks, stevedorage, etc.; by the Flag Officer Commanding, Royal Pakistan Navy and in cases where the Sea Transport Service is concerned, by the Flag Officer Commanding in his capacity as Principal Sea Transport Officer (Pakistan) for the Sea Transport Service (Pakistan) or by the Sea Transport Officer at Karachi and Chittagong, acting under the authority of Principal Sea Transport Officer (Pakistan).

4. Contracts relating to the overtop bunkering of His Majesty's Pakistan Ships in Pakistan Ports; by the Flag Officer Commanding, Royal Pakistan Navy at Karachi and R.N.O. Chittagong respectively.

J.—Contracts for the Royal Pakistan Air Force:—

Contracts for the recovery of exploded practice bombs or expended bullets from Royal Pakistan Air Force bombing ranges; by the Officers Commanding Royal Pakistan Air Force Stations.

K.—Agreements relating to the lease and occupation of immovable property:

Lease of houses, land or other immovable property leased or acquired on behalf of the Royal Pakistan Navy, Army and the Royal Pakistan Air Force, not being houses, land or other immovable property entrusted to the management of the Military Estates Officers, provided that the rent reserved shall not exceed R. 50,000 a year; by the Military Estates Officers.

L.—Contracts for employment of Chinese translators by the Government of Pakistan; by His Britannic Majesty's Ambassador at Nanking.

M.—Contracts and instruments relating to Cantonments:—

1. Leases and surrender deeds—

(a) of land in cantonments belonging to the Government the executive management of which has not been entrusted to the Cantonment Board under the Cantonment Land Administration Rules, 1937; by the Military Estates Officer.

(b) of land in cantonments belonging to Government, the executive management of which has been entrusted to the Cantonment Land Administration Rules, 1937; by the Executive Officer.

2. Leases of houses appropriated by Government under the provisions of the Cantonments (House Accommodation) Act, 1923; by the Officer Commanding the Station.

3. All documents relating to proprietary rights of Government in land in Cantonments; by the Military Estates Officers.

4. All contracts, deeds and other instruments relating to supplies and services to, or purchases from, the Canteen Stores Department; by the Chairman, Board of Administration, Canteen Stores Department.

N.—Agreements relating to the purchase or sale of immovable property (land and building) on behalf of the Royal Pakistan Navy, Army and Royal Pakistan Air Force; by Military Estate Officers.

O.—Contracts and instruments relating to property other than houses, land and other immovable property outside Cantonments but under the management of the Military Estate Officer:—

1. (a) Licences for a period not exceeding one year;

(b) other contracts with the exception of sale deeds; by the Military Estates Officer in charge of such property.

IX.—In the case of the Pakistan Meteorological Department:—

1. All contracts, deeds or other agreements relating to the execution of works and repairs of Meteorological buildings including sanitary, water supply and electrical installations within the following monetary limits:—

(a) Rs. 2,500 in the case of original works and special repairs to buildings which are under the administrative control of the Meteorological Department;

(b) Rs. 200 in the case of additions and alterations to buildings which are under the administrative control of the Meteorological Department;

(c) Rs. 300 in respect of electrical installations and Rs. 1,000 in respect of sanitary and water supply installations to buildings under the administrative control of the Pakistan Meteorological Department at places in Pakistan where there is no staff of the Pakistan Central Public Works Department; by the Director, Meteorological Services in Pakistan.

2. Security bonds for the due performance of their duties by Government servants; by the Director, Meteorological Services in Pakistan, the Regional Directors at Karachi, Lahore and Chittagong.

X.—In the case of the Civil Aviation Department:—

1. All contracts and instruments relating to subsidies to flying clubs, loan of aeroplanes, equipments or other Government property to flying clubs and aircraft operators; by the Directors General of Civil Aviation in Pakistan.

2. (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.;

(b) All instruments relating to the execution of works of all kinds connected with aerodromes and air routes including buildings, roads, electric and water installations, fences, earthworks: the erection and maintenance of machinery, lighting apparatus and other equipment;

(c) Security bonds for the due performance and completion of works in respect of civil aviation;

(d) Leases for houses, buildings rooms and plots of land on civil aerodrome and landing grounds, for grazing cattle on aerodromes, for fishing rights on civil aviation lands, for the cultivation of civil aviation land and instruments relating to the sale of grass, trees or other produce on civil aviation lands;

by the Director General of Civil Aviation, Deputy Director General of Civil Aviation, Director or Deputy Director of Civil Aviation, Executive Engineer, Civil Aviation Department, Chief Equipment Officer, Airport Managers (Grade I) or Aerodrome Officers in the Civil Aviation Department.

3. Agreements with Airport Managers (Grades III and IV) Aerodrome Officers, Assistant Aerodrome Officers, Aerodrome Fire Officers, Inspectors of Aircraft, Assistant Inspectors of Aircraft, Communication Officers, Communication Engineers, Stores Officers, Assistant Communication Officers, Assistant Communication Engineers, Assistant Stores Officers, Communication Instructors, Engineer Instructors, Aerodrome Instructors, Assistant Communication Instructors, Assistant Engineer Instructors and Assistant Aerodrome Instructors in the Civil Aviation Department: by the D. G. of Civil Aviation.

XI.—In the case of all Departments of the Central Government :—

Contracts and other instruments relating to advances for the purchase of motor cars; by the authorities granting the advances other than the Ministry of Defence, in respect of which the procedure prescribed in Pay and Allowance's Regulations for the Army in India, Part II shall be observed.

XII.—In the case of the Archaeological Survey of Pakistan:—

1. Leases of archaeological monuments, lands stalls and shops, purchases or leases of cutting and harvesting rights in archaeological gardens and compounds etc., leases and instruments for transfer of control of protected monuments and lands attached to them ; by the Director, Archaeology, Pakistan, or Superintendents of Archaeological Survey.

2. All contracts, deeds or other instruments relating to the execution of works and repairs to protected monuments and other immovable property ; by the Director of Archaeology, Pakistan, in respect of all sanctioned original work, or repairs, or by Superintendents of Archaeological Survey when the cost of sanctioned works, does not exceed Rs. 10,000.

3. Agreements under section 5 of the Ancient Monuments Preservation Act, 1904, (VII of 1904) ; by Collectors.

XIII.—In the case of the Directorate of Archives and Library :—

Agreements for the publication of documents in the custody the custody of the Directorate of Archives and Library through the Universities or private agencies ; by the Director of Archives and Library, Government of Pakistan.

XIV.—In the case of the Ministry of Industries:—

1. (a) All contracts and instruments relating to the purchase, supply and conveyance or carriage of materials stores, machinery, etc.;

(b) Security bonds for due performance and completion of work ;

(c) All instruments connected with the reconveyance of property given as security ;

(d) All instruments relating to the execution of works of all kinds connected with the additions and alterations to the buildings and plants and with foundations and housing of machinery and electric and sanitary installations ;

by the Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan in the Ministry of Industries, the Director General Supply and Development, Deputy Director General Supply and Development, Director of Supplies, Deputy Director of Supplies, Assistant Directors of Supplies (Grades I & II), Director of Disposals, Deputy Director of Disposal, Assistant Directors of Disposals (Grades I & II), Textile Commissioner, Directors, Deputy Directors, Assistant Directors, Liaison Officer and Assistant Liaison Officer in the office of the Textile Commissioner.

2. Security bonds for the due performance of their duties by Government servants ;

by the Secretary, Joint Secretary, or Deputy Secretary to the Government of Pakistan in the Ministry of Industries, Director General, Supply and Development, Deputy Director General, Supply and Development, Director of Administration and Co-ordination ; Textile Commissioner, Directors, Deputy Directors Assistant Directors, Administrative Officer Liaison Officer and Assistant Liaison Officer in the Office of the Textile Commissioner.

3. Leases of houses, land, or other immovable property, by the Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan in the Ministry of Industries, Director General, Supplies and Development, Deputy Director General, Supply and Development and Director of Administration and Co-ordination, Supply and Development, Textile Commissioner and Directors in the Textile Commissioner's Office.

4. All service Agreements.

5. All contracts and instruments relating to disposal of surplus, obsolete and waste stores located in Pakistan and belonging to the Defence Services, Civil Department of the Government of Pakistan, Provincial Governments, Pakistan States and His Majesty's Government ; by the Joint Secretary, Deputy Secretary to the Government of Pakistan in the Ministry of Industries and Director General, Supply and Development, Deputy Director General, Supply and Development, Director of Disposals, Deputy Director of Disposals, Assistant Directors of Disposals (Grade I and II), Textile Commissioner, Directors, Deputy Directors, Assistant Directors, Liaison Officer, Assistant Liaison Officer in the Office of the Textile Commissioner and Iron and Steel Controller.

6. All agreements and instruments relating to the appointment and control of stock holders and re-rolling mills and supply of steel materials by such stock holders and mills ; by the Iron and Steel Controller.

7. Net cost Emergency Repairs Agreement ; by the Director General, Supply and Development.

8. Miscellaneous contract and instruments ; by the Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan in the Ministry of Industries

XV—In the case of the Printing and Stationery Department :—

1. (a) Contracts for the supply of Stationery (and bonds of employees when it is necessary that they should be executed by the obligee), etc.; by the Controller of Printing and Stationery, Pakistan.

(b) Contracts for printing work ; by the Controller of Printing and Stationery, Pakistan.

2. (a) Contracts relating to the disposal of waste paper and the purchase of local stores, etc.; and

(b) Contracts for clearance, handling, conveyance and delivery of consignments and supply of labour etc.;
by the Manager of the Press or the Head of the Branch concerned.

3. Contracts for the periodical inspection and upkeep of typewriters, accounting machines, etc.; by the Deputy Controller, Stationery, Karachi and Dacca.

4. Contract with the Advertisement Agent for Government of Pakistan Publications ; by the Controller of Printing and Stationery, Pakistan.

XVI.—In the case of the Geological Survey of Pakistan :—

All contracts and instruments relating to the excavation and transportation of sulphur ore, the carriage of material, stores and machinery, etc., and all agreements for the building of office staff and residential quarters and the maintenance of communications at the Sulphur Operations Koh-i-Sultan, since 31st July 1941 ; by the Secretary to the Central Government in the Ministry of Industries, the Director, Geological Survey of Pakistan, or the Officer-in-charge, Sulphur Operations, Koh-i-Sultan.

XVII.—In the case of the Ministry of Finance Treasuries, Accounts and Audit Offices :—

1. Security Bonds or mortgage-deeds given as security in connection with the employment of officers as Treasurers and Shroffs in District of Sub-District Treasuries and agreements entered into with such officers ; by Collectors or Deputy Commissioners of Districts.

2. Security Bonds or mortgage-deeds given as security in connection with the employment of Treasurers, cashiers or Clerks, charged with the disbursement of money or the custody and handling of securities, by the Head of the Office.

3. Instruments relating to the re-assignment of insurance policies which are assigned to the Governor-General of Pakistan in accordance with the rules regulating the General Provident Fund ; by the Account Officer of the Fund, as defined in the rules of the fund.

4. Deeds of reconveyance of security given by shroffs in District and Sub-District Treasuries ; by Collectors or Deputy Commissioners of Districts.

5. Government securities ; by the Governor or a Deputy Governor of the State Bank of Pakistan.

6. Deeds of transfers of shares held by the Governor-General of Pakistan and endorsements of dividend warrants relating to such shares ; by the Secretary to the Government of Pakistan Ministry of Finance.

XVIII.—In the case of the Pakistan Mint at Lahore :—

1. (a) Contract for the purchase and supply of stores and building materials and matter incidental thereto and for the provision of labour ; also indentures, to bind apprentices at the Mint for a definite term ;

(b) Contracts for the sale of worn out stores and ashes and other waste products ;

(c) Agreements with temporary establishment ; by the Mint Master, Pakistan Mint, Lahore.

XIX.—In the case of the Military Accounts Department:—

1. (a) All instruments connected with the reconveyance of property given as security ;

(b) Agreements for the hire of houses required for the accommodation of Military Accounts Offices ;
by the Heads of the Military Accounts Offices concerned.

2. Service agreements with Government servants in the Military Accounts Department whether permanent or temporary ; by the Accountant-General, Military, and Heads of other Military Accounts Offices.

XX.—In the case of the Income Tax Department:—

Contracts and instruments other than those specified under. XX—A; by Commissioners of Income-tax.

XX—A.—In the case of the Law Division :—

Contracts and other instruments relating to Income-tax Appellate Tribunal; by the President, Income-tax Appellate Tribunal.

XXI.—In the case of the Central Excise and Salt Department :—

A.—In the case of the Central Excise Collectorate, Lahore :—

1. All contracts, deeds or other instruments relating to the execution of salt works, the supply of labour, stores, building materials, etc., and any other like engagement relating to the business of the Central Excise Collectorate, Lahore ; by the Collector of Central Excise, Lahore, the Chief Mining Engineer, Khewra, the Electrical and Mechanical Engineer, Khewra, the Administrative Officer, Salt Range Division, Khewra, or an Assistant Collector of Central Excise in charge of a Division.

2. Contracts for the lease of land in the control of the Central Excise Collectorate, Lahore, where such lease is otherwise permissible, by the Collector of Central Excise, Lahore, the Administrative Officer, Salt Range Division, Khewra, or an Assistant Collector of Central Excise in charge of a Division.

3. Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work, by the Collector of Central Excise, Lahore.

B.—In the case of the Central Excise Collectorate, Chittagong :—

1. (a) All contracts, deeds or other instruments relating to the execution of salt works or the purchase, sale or transport of salt, the supply of labour stores, building materials, etc., and any other like engagements relating to the salt revenue (excluding the revenue on salt imported into East Bengal by sea) or the business of the Central Excise Collectorate, Chittagong.

(b) Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work, by the Collector or the Deputy Collector of Central Excise, Chittagong.

2. All contracts, deeds or other instruments relating to the execution of salt works or the purchase, sale or transport of salt, the supply of labour stores, building materials, etc., and any other like engagements relating to the salt revenue (excluding the revenue on salt imported into East Bengal by sea), or the business of the Central Excise Collectorate, Chittagong, within their respective jurisdictions and within the limit of value of Rs. 5,000, by Assistant Collectors of Central Excise in charge of a Division.

3. (a) Leases of land for salt manufacture ;

(b) Contracts, deeds or instruments relating to revenue on salt imported into East Bengal by sea ; by the Collector of Central Excise, Chittagong, or the Deputy Collector of Central Excise, Chittagong, or an Assistant Collector of Central Excise in charge of a Division.

C. In the case of the Central Excise Collectorate, Karachi :—

1. (a) Contracts for supply of articles of dead stock or petty supplies ;

(b) Contracts for the sale of useless, unclaimed or confiscated articles ;

(c) Contracts for lease or sale of Government building ;

(d) Contracts for hire or purchase of buildings for Government ;

(e) Contracts and other instruments for the purchase, supply and conveyance or carriage of building materials stores, machinery, etc., and contracts for petty construction and repairs and for public works of every Description which are not executed by the Public Works Department ; by the Collector of Central Excise, Karachi.

2. Deeds, contracts and instruments relating to salt revenue or to the business of the Central Excise Collectorate, Karachi, or to the land, buildings, or other property in the control of that Collectorate other than contracts of the nature specified in item I, by the Collector, Central Excise, Karachi.

3. Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work, by the Collector of Central Excise, Karachi.

XXII.—In the case of the Customs Department :—

1. All contracts, deeds and other instruments relating to the business of the Customs Department, by the Collectors of Customs.

2. Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work by the Collectors of Customs.

XXIII.—In the case of the Food Division :—

1. (a) All contracts and instruments relating to purchase, disposal of surplus foodstuffs, waste ghee and offals belonging to Government, supply and conveyance or carriage of materials, stores, machinery, etc. ;

(b) Security bonds for due performance and completion of work :

(c) All instruments connected with the reconveyance of property given as security :

by the Secretary, joint Secretary, or Deputy Secretary to the Central Government in the Food Division, and the Directors, in the Food Division.

2. (a) All instruments relating to the execution of works of all kinds connected with the additions and alterations to buildings and plants and with foundations and housing of machinery and electric and sanitary installations ;

(b) Security bonds for due performance of their duties by Government servants ; by the Secretary, Joint Secretary, or Deputy Secretary to the Central Government in the Food Division.

3. (a) Leases of houses, lands or other immovable property :

(b) All Service Agreements ;

by the Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Food Division.

XXIV. *In the case of the Survey of Pakistan :—*

1. Contracts and other instruments relating to advances for the purchase of motor cars by the Director General.

2. Agreement for leases or hire of buildings required for the Survey of Pakistan for periods not exceeding one year by the Director General.

3. All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc., and repairs thereof, by the Director General.

4. All instruments relating to execution of works of all kinds connected with buildings and estates in the charge of the Department ; by the Director General.

5. Security bonds for the due performance of their duties by Government servants whom the officers specified below have power to appoint ; by the Director General.

XXV.—*In the case of the Pakistan Research Institutes :—*

1. Contracts and other instruments relating to the Pakistan Animal Husbandry Research Institute, Peshawar including its sub-stations, by the Director of the Pakistan Animal Husbandry Research Institute.

2. Contracts and other instruments relating to the hire and purchase agreements with regard to the supply of grading machines, weighing scales, etc., by the Co-operation and Marketing Adviser to the Government of Pakistan.

3. Contracts and other instruments relating to the Forest Research Institute and Colleges, Upper Topa, Murree Hills, and any allied Institutes in Pakistan, by the Inspector-General of Forests, Government of Pakistan, Karachi or such Branch and College Officers of the Pakistan Forest Research Institute and Colleges as are empowered by the Inspector General of Forests on his behalf, up to a limit of Rs. 5,000 in each case.

XXVI.—In the case of Zoological Survey and Marine Fisheries Department:—

Contracts, deeds and other instruments relating to the Department, by the Officer-in-Charge.

XXVII.—In the case of the Health Department under the Central Government:—

A—Contracts and other instruments for the Health Depots:—

1. All contracts and instruments relating to purchase, supply and conveyance or carriage of medical stores machinery, etc., by the Director General, Health, Pakistan, Deputy Director General, Health, Assistant Director General, Health (Stores), and Deputy Assistant Directors General (Medical Stores), Medical Stores Depot, Lahore.

2. All instruments relating to the execution of works of all kinds connected with the additions and alterations to buildings and plants and with foundations and housing of machinery and electric and sanitary installations, by the Director General, Medical Services, Pakistan, Deputy Director General, Medical Services, Assistant Director General, Medical Services (Stores) and Deputy Assistant Director General, Medical Stores Depot, Lahore.

B—Contracts for the supply of articles of food, fodder, etc., for animals or of other articles required for Laboratory work; by the Director of the Bureau of Laboratories and the Malaria Institute of Pakistan.

C—Other contracts or instruments relating to the Health Department by the Director General, Health, Pakistan.

XXVIII.—In the case of the Port Health Department under the Central Government:—

Contracts for the supply of articles of dead stock or petty supplies or for the sale of useless, unclaimed or confiscated articles, by the Port Health Officers, Karachi, Chittagong or the Air Port Health Officer, Karachi.

XXIX.—D.leted.

XXX.—In the case of Information and Broadcasting Division:—

All contracts and instruments relating to the business of the Department of Advertising, Films and Publications; by the Director of that Department.

XXX-A.—In the case of Radio Pakistan (subject to the conditions laid down by the Central Government):—

1. Contracts and other instruments relating to Radio Pakistan, by the Controller of Broadcasting, Station Directors of Radio Pakistan or the Director of News, News Organisation, Radio Pakistan and the Director of External Services and Monitoring, Radio Pakistan.

2. Contracts relating to advertisements and sale agencies of radio journals; by the Editors of the journals. (Contracts for sole advertising or selling agencies to be signed by the Controller of Broadcasting).

3. Contracts to be entered into with artists engaged by Radio Pakistan; by the Station Directors of Radio Pakistan or the Director of News or by Assistant Station Directors and Editors-in-Charge for Station Directors and Director of News.

XXXI.—In the case of the Labour Division;—

All service agreements by the Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Ministry of Law and Labour (Labour Division).

XXXII.—In the tribal areas under the control of the Governor of the North-West Frontier Province acting as Agent to the Governor-General as regards contracts, etc., not hereinbefore specified;

1. All deeds and instruments relating to matters other than those specified in items 2 and 7 by a Secretary to the Governor of the North-West Frontier Province.

2. Contracts and other instruments for the supply of stores, clothing etc., by Heads of Departments concerned.

3. Contracts and other instruments relating to matters connected with their respective Departments ; by all Heads of Departments.

4. Contracts and other instruments connected with the lease or sale of land or whereby land is mortgaged to Government in security for a loan ; and contracts and instrument relating to any matter falling within their ordinary jurisdiction including the execution of civil works not under the Public Works Department ; by Political Agents or Deputy Commissioners.

5. Sanads—

(a) containing or conferring exemption from payment of land revenue ;

(b) containing or confirming any pension or grant of money connected with the land revenue ;

(c) contracts and instruments relating to any matter falling within the jurisdiction of the Settlement Department ; by the Revenue and Divisional Commissioner.

6. Agreements for the recovery of advances under the Land Improvement Loans Act, 1888 (XIX of 1888) and the Agriculturists Loans Act, 1884 (XII of 1884) ; by Political Agents or Deputy Commissioners.

XXXIII.—In all other cases :—

All deeds and instruments relating to any matter other than that hereinbefore specified, by the Secretary to the Central Government in the appropriate Ministry.

APPENDIX 2

(See Para 23).

Instructions for regulating the Enforcement of Responsibility for Losses, etc.

1. The cardinal principle governing the assessment of responsibility is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, the competent authority may, in special cases, condone an officer's honest errors of judgement involving financial loss, if the officer can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability must be strictly enforced against all officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. Should the administrative authority require the assistance of the Accountant General in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government which will then negotiate with the Accountant General for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of an officer's pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognised that the penalty should not be such as to impair his future efficiency.

In particular, if the loss has occurred through *fraud*, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged or destroyed by the carelessness of individuals entrusted with their care (e.g., a policeman's rifle, a touring officer's tent, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the Government servant's capacity to pay.

6. Steps should be taken to ensure that a Government servant concerned in any loss or irregularity which is the subject of any enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress; and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accountant General responsible for reporting on his title to pension and the authority competent to sanction pension and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that Government servants who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

8. The following supplementary instructions should be followed by departmental officers wherever prosecutions in the criminal courts are or are likely to be, necessary:—

(i) As soon as a reasonable suspicion arises that a criminal offence has been committed, the senior officer of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the Code of Criminal Procedure, 1898, as adapted in Pakistan.

(ii) If the District Magistrate or the authority concerned agrees that an investigation may be made, the senior officer of the department concerned present in the station will (1) request the District Magistrate or the authority aforesaid to arrange for the investigation to proceed from day to day, (2) see that all witnesses and documents are made available to the investigating officer; and (3) associate with the investigating officer an officer of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the officer in which the loss has occurred.

(iii) When the investigation is completed, an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.

(iv) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

(v) When the case is put into court by the Police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence in the control of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

(vi) If any prosecution results in the discharge or acquittal of any person or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals may be made only under the orders of Government.

(vii) The senior officer of the department concerned present in the station will see that, in addition to the report required under clause (iii) above prompt reports are submitted to Government through the usual channel regarding.—

- (1) the commencement of a police investigation;
- (2) the decision to prosecute in any particular case;
- (3) the result of any prosecution;
- (4) the decision to proceed further in revision or appeal in any case; and
- (5) the result of any proceedings in revision or appeal.

(vii) Notwithstanding anything contained in the above instructions, the senior officer of the Department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

9. In all cases of fraud, embezzlement or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the Rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in Court.

APPENDIX 3.

See Para. 40.)

Financial Powers of Subordinate Authorities in relation to expenditure from the revenues of Governor General.

(Published separately as the Book of Financial Powers—Second Edition.)

APPENDIX 3A

Financial Powers of Heads of Pakistan Missions abroad.

Subject to the provisions of notes 1 & 2 below, Heads of Missions have been delegated the following Financial Powers :—

1. Heads of Missions have been declared as Heads of Departments for the purpose of the Fundamental and Supplementary Rules. [S-R 2(10)]

Note—The term "Head of Department" will apply only to Ambassadors, High Commissioners and Ministers unless otherwise provided in these rules.

2. Heads of Missions who have been declared as Controlling Officers for purposes of travelling allowance (S.R. 191) will also be their own Controlling Officers.

3. Heads of Missions for purposes of these rules include Ambassadors, High Commissioners, Ministers and Consul General.

POWERS OF CREATING POSTS.

4. Unless otherwise specifically provided, the Heads of Missions may sanction the creation of a temporary post for a period not exceeding six months provided the emoluments do not exceed Tk. 750 P. M. each.

POWERS OF RE-APPROPRIATION.

5. Re-appropriation of allotments from one unit to another can be sanctioned by the Heads of the Mission concerned only with the previous consent of the Ministry of Finance.

POWER TO INCUR MISCELLANEOUS EXPENDITURE

6. The Heads of Missions may incur miscellaneous expenditure of non-recurring nature up to Tk. 750 in each case.

7. Any Miscellaneous expenditure which involves a recurring liability requires the prior sanction of Government.

8. Subject to the provisions of Chapter V of the Treasury Rules, Volume I, the Heads of Missions may within the limit of their budget allotment, sanction expenditure on Contingencies.

POWERS TO WRITE OFF LOSSES.

9. The Heads of Missions may sanction the writing off of irrecoverable losses incurred in the discharge of functions under their administrative control or of overpayments which owing to lapse of time or special considerations, they consider it unreasonable to recover, provided that:—

(i) The amount of loss does not exceed Tk.1,000 .

(ii) The loss does not disclose a defect in the system, the amendment of which requires orders of any higher authority.

(iii) There has not been serious negligence on the part of some Government employee or employees which may possibly call for disciplinary action requiring orders of any higher authority.

10. The above powers can be exercised by the Pakistan Trade Commissioner in Australia until the appointment of a regular High Commissioner in that country.

11. Heads of Missions who have been declared as Heads of Department under rule 1, can declare any three Gazetted Officers under them as Controlling Officers for purposes of travelling allowance bills of their non-gazetted staff only (S. R. 191).

12. Under rule 3 of the Compilation of General Financial Rules, Volume I, Heads of Departments can declare any Gazetted Officer, subordinate to them to be the Head of an office.

13. The Ambassador of Pakistan in the United States of America, Washington and the High Commissioner for Pakistan in India, New Delhi, will also exercise the powers delegated to them in respect of the offices of the Consul of Pakistan, New York and the Deputy High Commissioner for Pakistan in India, Jullunder/Simla respectively.

(Ministry of F. A. & C. R. o. m. No. M/12/2/27, dated the 6th January, 1948).

(Ministry of F. A. & C. R. express letter No. 302—A/48, dated the 5th July, 1949).

APPENDIX 4.

(See Para. 41)

Powers of the Head of Department.

Note.—These powers will be exercised by (for a list of authorities declared as Heads of Departments, see App. 14 to the Compilation of Fundamental and Supplementary Rules) head of a department, subject to any general or special orders issued by the competent authority in any particular case.

1.—Under the Fundamental Rules.

Relevant Rule. 1	Power 2	Extent. 3
9(17)	.. To declare a Government servant to be a ministerial servant.	Full powers.
10	.. To dispense with a medical certificate of fitness before appointment (in individual cases).	Full powers in the case of non-gazetted Government servants.
14	.. To suspend a lien	Full powers, provided he is authorised to make appointments to the post in question.
14-B	.. To transfer a lien	Full powers, provided that he is authorised to make appointments to both the posts concerned.
15	.. To transfer a Government servant from one post to another.	Full powers.
35	.. To reduce the pay of officiating Government servants.	Full powers, provided he can make officiating appointment to the post concerned.
46	.. To sanction grant or acceptance of honorarium except in the case of officers of the Pakistan Foreign Civil Service, Pakistan Masters' of Chiefs' Colleges and Agency Surgeons.	Up to a maximum of Tk. 500 in each case. In the case of recurring honoraria this limit applies to the total of the recurring payments, made to an individual in a year.
49	.. To appoint a Government servant to hold combined charges and to fix emoluments.	Full powers, provided he has power to make permanent appointment to each post.

Relevant Rule.	Power	Extent
1	2	3
56 (a) ..	To retain non-ministerial Government servants in service after the age of 55.	Full powers in the case of non-Gazetted subordinates, provided extensions are limited to one year at a time.
56 (b) (i) ..	To retain a ministerial Government servant who held a lien or a suspended lien on a permanent post on 31st March, 1938, in service after the age of 60.	Full powers, provided extensions are limited to one year at a time.
56 (b) (ii) ..	Power to retain a ministerial servant in service after the age of 55 years.	Full powers, provided that extensions are limited to a period of one year at a time.
71 ..	To require medical certificate of fitness before return from leave.	Full powers in cases in which he is authorised to grant the leave.
100 ..	To grant leave to a military officer subject to the military leave rules.	Full powers, provided he can appoint the officer to the civil post.
110 (c) & 114	To sanction transfer to foreign service in Pakistan and to fix the pay in foreign service.	Full powers in respect of non-gazetted Government servants, provided that— (a) the pay fixed does not exceed by more than 25 per cent of the substantive pay last drawn by the Government servant in Government service ;

(b) the pay is not at any times so increased as to exceed by more than 25 per cent. the pay which the Government servant would draw if he were in Government service : and

(c) no concessions, other than travelling allowance and usual leave and pension contribution are sanctioned.

II.—Under the Supplementary Rules.

- 4 .. To accept, in the case of a female candidate medical certificate from a female Medical practitioner. Full powers.
- 11 .. To permit undertaking of private work acceptance of a fee except in the case of officers of the Pakistan foreign service Agency Surgeons and Pakistan Administrative Service Masters of Chiefs/ Colleges. Up to Rs. 500 in each case. In the case of recurring honoraria, the limit applies to the total of the recurring payments made to an individual in a year.
- 30 (b) .. To decide the shortest or cheapest of two or more routes. Full powers for journeys within his jurisdiction.
- 31 .. To allow mileage allowance by a route other than the shortest or cheapest. Full powers within their jurisdiction, provided selection of the route is in Government's interest.

Relevant Rule 1	Power. 2	Extent. 3
35	.. To permit a class IV servant to draw intermediate fare when accompanying an officer on a train which provides no III class.	Full powers.
40	.. To declare that a Government servant, whose pay does not exceed Rs.30 per mensem, is entitled to lowest class accommodation in a steamer.	Ditto.
42	.. To declare, in cases of doubt or hardship, the class of steamer accommodation to which a Government servant is entitled.	Ditto.
59	.. To prescribe a Government servant's headquarters.	Full powers in the case of non-gazetted Government servants.
60	.. To define the limits of a Government servant's sphere of duty.	Full powers.
62	.. To decide whether a particular absence is absence on duty.	Ditto.
63	.. To restrict the frequency and the duration of journeys.	Ditto.
75	.. To allow the exchange of daily for mileage allowance.	Full powers in respect of Government servants on pay not exceeding Rs. 200.
76	.. To impose restrictions on the exchange of daily for mileage allowance on particular days by Government servants in superior service.	Full powers.
77	.. To impose restrictions on the exchange of daily for mileage allowance by non-gazetted ministerial or Class IV servants travelling in a public or hired conveyance.	Ditto.
79	.. To allow actual cost of maintaining a camp during a sudden journey away from it.	Ditto.
80	.. To prescribe the scale of camp equipment, servants, orses, etc., to be carried at Government expense by an officer allowed to recover actual cost of the first or last journey of an extensive tour.	Ditto.

Relevant Rule. 1	Power 2	
81 (a) ..	To permit the recovery of actual cost of conveying camp equipment, horses, camels, motor cars, etc.	Ditto.
81 (b) ..	To limit the extent of the equipment, etc. mentioned above.	Ditto.
91 ..	To permit the recovery of actual cost of maintaining camp equipage during a halt at or near headquarters.	Ditto.
108 ..	To allow a free passage to a person joining a post by sea.	Full powers in the case of a person appointed by him.
116 (a) I (ii) Note, 2	To allow actual expenses for carriage of personal effects by road between stations connected by rail.	Full powers.
116 (c) ..	To prescribe the scale of tents to be carried at Government expenses on transfer.	Ditto.
Proviso (a) to Rule 128.	To sanction halts at hill stations in excess of ten days.	Up to 30 days in the case of non-gazetted Government servants.
Proviso (b) to Rule 128.	To intimate that a Government servant who stays at a hill station beyond ten days was required to stay on duty or was permitted to say during holidays.	Full powers in the case of non-gazetted Government servants.
Proviso 2 (i) to Rule 130.	To disallow travelling allowance for a journey to attend an obligatory examination, if it is considered that the candidate culpably neglected the duty of preparing for it.	Full powers.
132 ..	To permit drawal of travelling allowance for a journey to attend an examination other than those mentioned in Supplementary Rules 130 and 131.	Full powers in cases of departmental examinations.
183 ..	To fix amount of hire or charges when a Government servant is provided with conveyance at Government expense, but has to pay cost of its use or propulsion.	Full powers.
190 (a) & (b)	To grant travelling allowance to non-officials attending Commissions of enquiry, etc. and to fix their grade.	Ditto.

Relevant Rule 1	Power 2	Extent 3
191	.. To countersign his own travelling allowance bills and of other gazetted Government servants in the Department.	Ditto.
191 & 195 (e)	To declare who shall be controlling officer and to make rules for his guidance.	Full power, provided a Government servant is not declared his own controlling officer.
208	.. To grant leave to non-gazetted Government servants in foreign service in Pakistan.	Full powers.
110 & 211	To waive proviso (a) to Supplementary Rule 209 and to authorise departures from Supplementary Rule 211, regarding combination of holidays with leave and joining time	Ditto
213	.. Power to accept a certificate of fitness signed by any registered medical practitioner	Full powers in the case of non-gazetted Government servants.
233	.. To grant leave when a medical committee has reported that there is no reasonable prospect of the Government servants being fit to return to duty.	Full powers, in respect of Officers whose pay, excluding overseas pay, does not exceed Rs. 500 per mensem.
265	.. To decide in a case of doubt whether a particular Government servant is serving in a vacation department.	Full powers.
267 & 269	.. To grant maternity and hospital leave	Full powers in the case of non-gazetted Government servants.
296	.. To permit calculation of joining time by a route other than that which travellers ordinarily use.	Full powers.
302	.. To extend joining time within a maximum of 30 days.	Full powers in the case of non-gazetted Government servants.

Relevant Rule 1	Power 2	Extent 3
312 (4)	.. To direct that an officer on leave shall be considered to be in occupation of a residence.	Full powers in respect of residences not in charge of the Public Works Department.
313 (4)	.. To allot residences whose permanent allotment has been suspended	Ditto.
314 (a)	.. To approve sub-tenants ..	Ditto
316	.. To permit storage of furniture etc. in Government residence during an officer's temporary absence.	Ditto.
322 (1) (a) & 331 (1) (a).	.. To estimate cost of maintenance and repairs of Government residences.	Ditto.
322 (1) (b) & 331 (1) (b).	To fix percentage to be adopted for the calculation of the above.	Ditto.
322 (3) & 331 (3).	To revise the amount or the percentage referred to in Supplementary Rules 322 or 331.	Ditto.
325 & 334	To determine (1) rent for certain services and the estimated capital cost (2) charges for electric energy, water and motors and (3) to group a number of residences for purposes of assessment of charges for electricity, water and motors.	Ditto.
<i>III.—Under other Service Rules.</i>		
Art. 520 (iii) of the Civil Service Regulations.	To sanction the re-employment of pensioners in <i>bona fide</i> temporary vacancies	Full powers in cases in which he can make appointments subject to the limitations laid down in Art. 521 of the Civil Service Regulations.
Art. 918 of the Civil Service Regulations.	To sanction the pension of Government servants of Central Service Class II.	Full powers where the powers of appointing vest in him.
Rule 15 of the General Provident Fund.	To grant temporary advances from the amount standing at the credit of a Government servant in the general Provident Fund.	Full powers, subject to the provisions of Rule 15 of the General Provident Fund (Central Services) Rules. (<i>Vide</i> also the sixth Schedule to those rules).

Relevant Rule 1	Power 2	Extent 3
Rule 2 of Civil Pensions (Commutation) Rules.	To sanction the commutation of the Civil pensions,	Full powers in cases where he is competent to sanction the pension.
Rule I.—Appendix 3 to the Compilation of Fundamental Rules etc.	To appoint in pensionable Government Service persons who are over 25 years of age.	Full powers.
<i>IV.—Under the General Financial Rules.</i>		
3	Power to declar a gazetted officer to be the head of an office'.	Full powers
89 (2)	Power to distribute grants as voted by the Assembly or in the case of non-voted appropriation as sanctioned by the Governor General among the officers, so far as this has not been done by the ministry of Finance.	
116 Note 2	Power to alter, in the case of clerical errors, the date of birth recorded in the service books or service rules of non-Gazetted Government servants.	Full Powers.
124 Note	Power to— (i) sanction investigation of claims for arrears of pay, etc., which are not more than three years old; (ii) re-delegate the aforesaid power to a subordinate authority which appoints the Government servant preferring the claim.	Ditto. Ditto.
132 (ii)	Power to sanction permanent advances in respect of subordinate officers.	Ditto.
135	Power to issue instructions for the guidance of subordinate authorities in the matter of contingent expenditure.	Ditto.
188	Power to carry out in the case of building the maintenance of which is entrusted to him— (i) Original works and special repairs (ii) ordinary repairs	Up to Rs.2,500 in each case. Full powers.

Relevant Rule 1	Power 2	Extent 3
252	.. Power to vary the terms of repayment of advances granted to Government servants in exceptional case.	Full powers in cases in which he is competent to sanction the grant of advances, provided that in the case of interest-bearing advances the period of repayment is not extended.
255	.. Power to sanction advance for the purchase of conveyances.	Full powers in the cases of Government servants holding permanent posts, subject to the limits and conditions laid down in rules 254 to 263.
256	.. Power to authorise the sale or transfer of motor vehicles purchased with advance from Government.	Full powers in cases mentioned in clause (v) of rule 256.
	lii) Power to extend up to a maximum of 24, the number of instalments in which an advance granted for the purchase of a bicycle should be repaid to Government.	Full powers.
265 & 269	.. Power to sanction advances to Government servants on transfer, tour etc.	Full powers in the case of Government servants holding permanent posts, subject to the limits and conditions laid down in rules 265 and 269.
270(ii)	.. Power to sanction advances for law suits to which Government is a party	Full powers.
280	.. Power to prescribe the form of security bond to be executed by a subordinate authority entrusted with the custody of cash, stores, etc.	Ditto.
	.. Power to obtain standard forms by indent on the Controller of Printing and Stationary.	Ditto.

Relevant Rule
1

Power
2

Extent
3

Appendix 8 Power to incur contingent expenditure or Non-recurring expenditure on the purchase of stores in cases in which limit or restriction is laid down in Annexures A and B to the Appendix. up to Rs. 1000 in each case Occurring Rs. 200 per annum.

Annexure A
to Appen-
dix 8.

Powers in respect of—

- (a) Purchase of and repairs to bicycles for officers *
- (b) grant of conveyance hire to non-gazetted Government servants
- (c) Electric and water charges ..
- (d) Fire protection ..
- (e) Payment of demurrage charges ..
- (f) Purchase of fixtures and furniture ..
- (g) Hire of electric fans, heaters, typewriters, etc.
- (h) Hot and cold weather charges ..
- (i) Engagement of Class IV servants whose pay is met from contingencies

Powers to the extent indicated in each case in Annexure A to Appendix 8.

- (j) Liveries and clothing
- (k) Purchase of locks, electric bulbs and scales
- (l) Repairs to and hiring of motor vehicles for departmental purposes.
- (m) Incurring miscellaneous office expenses from contingencies.
- (n) Incurring postal and telegraph charges including charges for remittances of moneys due to contractors suppliers
- (o) Purchase of books, newspapers, etc.
- (p) Renting of lands and buildings and recovery of rents of buildings from Government servants occupying rented houses.
- (q) Repairs to, erection and removal of machinery.
- (r) Payments to Government servants for the supply of drinking water and dusting offices or for acting as night darwans or for similar services in addition to their own duties.
- (s) Payment of taxes and toll fees

Powers to the extent indicated in each case in Annexure A Appendix 8.

- (t) Charges for telephone connection of Government offices with existing teleph one system.

Relevant Rule 1	Power 2	Extent 3
	<ul style="list-style-type: none"> (u) Repairs to tents and camp furniture (v) Upkeep of type-writers, calculating machines, copying machines, etc. (w) Winding and regulating office-clocks, maintenance of call bells, etc. (x) Incurring freight and demurrage charges. (y) Purchase of instruments, equipment and apparatus minor (z) Incurring law charges 	
Rules 8 (b) of Appendix 10.	Petty purchases of stationery stores locally	Up to Rs. 20 in each case subject to a limit of Rs. 250 per annum.
Note 1 below Rule I (ix) of Appendix 14.	Power to sanction the grant of concessions for antirabic treatment.	Full powers.
Clauses (c) and (d) of Appendix 17.	Destruction of official records connected with accounts.	Full powers, subject to the conditions laid down in classes (c) and (d)
<i>V.—Under the Treasury Rules</i>		
109 (2)	Power to authorise a departure from the provisions of Rule 109 (1) relating to custody of Government money.	Full powers.
219 (1)	Power to Direct the payment on the last working day of a month the pay and allowances of Government servants where the first six days of the following month are public holidays.	Ditto.
283 (2)	Power to order the retention of undisbursed pay and allowances of non-gazetted establishment for any period not exceeding three months.	Ditto.

APPENDIX 5

(See para. 44)

List of functions to be performed by the High Commissioner for Pakistan in the United Kingdom.

(1) All duties which fall within the province of the office of the High Commissioner.

(2) Payment in England and all action with regard to extensions of leave and the grant of last pay certificates on quitting England for Pakistan including extensions of leave and the grant of last pay certificates to officers of major ports directly administered by the Central Government in respect of :

(a) Leave salary, deputation pay and pension of officers of the Civilian Services, except in cases of such officers, temporarily employed in the office of the High Commissioner for Pakistan in the United Kingdom.

(b) Leave salary and deputation pay of Military Officers under Civil Rules (e.g., Civil personnel of the Pakistan Ordinance Department and various factories, Civil officer of the Military Accounts Department, Civil personnel of the Dairy Farms Department, Cantonment Magistrates after three years service in the Department).

(c) Deleted.

(d) Deleted.

(e) Other civil pensions, such as pensions of judges under Article 543 of the Civil Service Regulations.

(f) Deleted.

(g) Leave salary, deputation pay and pension of officers of major ports directly administered by the Central Government.

(3) Arrangements for the passage and detailed arrangements for the training of probationers selected for the various Services, including Forestry, Royal Pakistan Navy, Pakistan Foreign Service and State Railways.

(4) Arrangements in connection with Civil officers of major ports directly administered by the Central Government on deputation or study leave or legal study from Pakistan and facilities therefor.

(5) All business in connection with arranging visits to—

(i) engineering works in the United Kingdom and elsewhere on the part of officers of the Pakistan Public Works Department and the Pakistan State Railway Services and of officers of major ports directly administered by the Central Government.

(ii) aeronautical establishments in the United Kingdom and elsewhere on the part of officers of the Civil Aviation Directorate; and

(iii) telegraph and telephone manufacturing works and to postal and telegraph and telephone administrations in the United Kingdom and elsewhere on the part of officers of the Pakistan Posts and Telegraphs Department, while on leave; and of paying the travelling expenses incurred in the course of such visits.

(6) Arrangements in connection with the admission of senior Police Officer to the Scotland Yard Courses of Instruction at the Metropolitan Police College.

(7) Arrangements for attendance of officers from Pakistan at the Annual Prison Administration Courses conducted by the Prison Commission Home Office.

(8) Disposal of enquiries from persons or bodies and Form Departments of the Central Government regarding Pakistan, which do not raise issues of policy, and requests from Pakistan for and transmission to Pakistan of, information or advice from public departments or public institution in the United Kingdom. This would include communication not involving questions of policy between Pakistan and Public institutions in England with which they are in touch under standing arrangements, e.g., Imperial Institute and other Inter-Empire Organization

(9) Provision of passages for Civilian personnel (including military officers in civil employ) and officers of major ports directly administered by the Central Government.

(10) Purchase or sale of quinine on behalf of the Central Government.

(11) Arrangements in connection with Exhibitions, Industrial Fairs, etc., subject to a reference to the Governor General in the case of international exhibitions of importance, participation in which involves a question of policy or is likely to give rise to questions of policy.

(12) Work in connection with—

(i) The Imperial Institute and other Inter-Empire Organizations including the various scientific conferences organized by the Executive Council of the Imperial Agricultural Bureau and other conferences of older standing, e.g., the Imperial Mycological Conference and the Imperial Entomological Conference; and

(ii) The International Institute of Agriculture, Rome.

(13) All business arising in Europe connected with Lascars, including the issue of Certificate of Nationality to Pakistan seamen and work connected with the relief of lascars found destitute in the United Kingdom.

(14) Imports into and exports from Pakistan of dangerous drugs, e.g., cocaine, morphia, etc.

(15) Letters of request from the Judicature in the United Kingdom or in Pakistan for evidence on commission to be taken in Pakistan or in the United Kingdom.

(16) Royal Humane Society awards.

(17) Repatriation of criminal and non-criminal lunatics.

(18) Europeans' Departure from Pakistan under the European Vagrancy Act, 1874.

(19) Relief or repatriation of destitute persons (in and from the United Kingdom).

(20) Purchase of bulls, stallions, etc., for military purposes and for Agriculture and Veterinary Departments and for any other Civil Department.

(21) Arrangements for the sale of Government publications, including maps; also postage stamps for issue to Philatelists in the United Kingdom.

(22) Distribution of Government publications to departments, institutions and individuals to whom a regular supply is made.

(23) Supply to the Central Government and the major ports directly administered by them of Parliamentary papers and Stationery Office and other publication.

(24) Arrangements for publication in England of works on behalf of the Central Government.

(25) All business connected with the selection and recruitment of persons for any Service or post including the selection and recruitment of persons for any post in a major port directly administered by the Central Government when asked to do so by the Central Government.

(26) Grant, subject to such instructions as the Central Government may issue, of advances of the following kinds:—

(a) Advances on account of leave salary or pension.

(b) Special Advances.

(c) Advances for purchase of motor cars subject to the concurrence of the Central Government.

(27) Issue of anticipatory pensions in advance of, and subject to readjustment on, receipt of the audit officer's report under Article 926 of the Civil Service Regulations.

(28) Commutation of civil pensions and annuities, subject to any condition which the Governor General may impose.

(29) Decision whether the re-payment of claims passed on from the Central Government should be made in instalments or postponed until the officer's return to Pakistan. If repayment is to be altogether waived, no action shall be taken without the consent of the Central Government.

(30) Waiving of recovery of claims or of overpayments made in the United Kingdom.

(31) Transmission to the Governor General of appeals for relaxation of the Fundamental Rules or the Civil Service Regulations. Subject to such instruction as the Central Government may issue, the High Commissioner should not recommend the grant of any concession without consulting the Central Government.

(32) Exercise, in respect of servants of the Central Government on leave in the United Kingdom, of all powers, other than rule making powers conferred by the Fundamental Rules, subject to such instruction as the Central Government may issue.

(33) Enforcement of bankruptcy orders against officers actually serving.

(34) Entertainment of appeals in the respect of rates of exchange subject to the observance of the general principles laid down by the Governor-General and after a reference to him, if necessary.

(35) Disposal of applications for concessions in respect of payment of fund pensions, subject to the Rules of the Fund concerned.

(36) Provision of the facilities for officers of the Central Government to study Parliamentary Practice and procedure in Europe or America.

(37) Arrangements in connection with sales on behalf of the Central Government of timber.

(38) Agency in London for the Bengal and Madras Service Family Pension Fund.

(39) Questions arising under the Arms Acts and Rules.

(40) All business arising in the United Kingdom out of the administration of the General, or any other civil, Provident Fund.

(41) Sales of opium and opium alkaloids.

(42) Disbursement of Sterling Overseas pay of officers of the Civilian Services and of officers of major ports directly administered by the Central Government.

(43) Applications from Pakistanis and other British subjects domiciled in Pakistan for assistance in obtaining visas and passports in the United Kingdom.

(44) Issue of forms of claim and instructions in regard to refunds under the Income Tax Act.

(45) Payments in England for stores order direct by Departments of the Central Government.

(46) Deleted.

(47) Deleted.

(48) All business relating to the arrangement of educational facilities for certain medical officers in military employ when on deputation or study leave from Pakistan.

(49) Collection of advertisements for insertion in Pakistan official publications

(50) Applications for compassionate grants by dependants in respect of deceased members of services under the rule-making control of the Central Government.

(51) Arrangements in connection with the payment of contributions under the National Health Insurance and Contributory Pensions Acts during service in Pakistan of voluntary contributions recruited in the United Kingdom.

(52) Disposal of estates of deceased persons and funeral arrangements of Pakistanis who die in the United Kingdom.

(53) Preparing and forwarding the Budget Estimates of receipts and of expenditure in England and the Appropriation Accounts for the Central Government, dealing with re-appropriations and acting generally as disbursing officers for them.

(54) Assessment and collection of British Income-Tax due on salaries, leave salaries, and pensions issued by the High Commissioner.

(55) Payment of monthly remittances to families of employees of Railways taken over by Government.

(56) Admission to the Hospital for Tropical Diseases of officers of the Central Government on leave from Pakistan.

(57) Reciprocal arrangement for the transfer of sums payable on account of Workmen's Compensation between Pakistan and the United Kingdom.

(58) Deleted.

(59) Deleted.

(60) Disposal of all enquiries received from Pakistan in regard to educational matters.

(61) Deleted.

(62) Supply of stores to major ports directly administered by the Central Government.

(63) Arrangements for obtaining expert advice on matters relating to major ports directly administered by the Central Government.

(64) Payment to societies, bodies, etc., inside and outside the United Kingdom.

(65) Issue of a certificate regarding the validity of legal representation obtained in England in respect of the Post Office Savings Bank balance, at credit of a deceased depositor's account standing in a post office in Pakistan and in respect of Postal insurance policy of a deceased holder.

(66) Assumption of Financial responsibility (including the making of provision in the Estimates and keeping Accounts) for all meetings held in connection with the International Labour Organisation together with all arrangements relating to the staff accompanying the Delegations to such meetings.

APPENDIX 6

(See Para. 50.)

Powers of Audit Officers to Waive objection to or Forego Recovery of Irregular Expenditure in individual cases:

EXTRACTS FROM ARTICLES 248 TO 250 OF THE AUDITCODE

248 (I). In order to avoid unnecessary expenditure of time and labour on cases of a simple and unimportant character, it has been agreed that the Audit Officers should exercise the following powers on behalf of Government which may not be delegated to subordinate officers :—

(a) An Audit Officer of rank not lower than that of Deputy Accountant, General may forego recovery of irregular expenditure not exceeding Rs. 5 in any individual case and a gazetted officer in charge of a section of an Audit office may exercise the same power up to a limit of Re. 1.

Note—If the irregularity is such that it is likely to recur, the Government servant responsible should be told that the expenditure was irregular even if no recovery is made.

(b) Some items are placed under objection, not because the whole or and portion of the expenditure is unjustifiable in itself but because it is not exactly covered by rule or the authority for it is insufficient or full proof, such as is afforded by sub-vouchers, that it has been incurred has not been produced. In such cases, the Accountant General may forego recovery up to a limit of Rs. 50 in each case. if the following condition are fulfilled :—

(i) The expenditure must not be of a recurring nature.

(ii) Where the objection is based on insufficiency or sanction, the Accountant-General must be satisfied that the authority empowered to sanction the expenditure would accord sanction if requested to do so.

(iii) Where the objection is based on insufficiency of proof of payment, the Accountant General must be satisfied that undue trouble would be caused by insistence on submission of full proof and must see no reason to doubt that the charge has actually been paid.

(c) Where expenditure under objection has, for any reason, become irrecoverable, an Audit Officer of rank not lower than that of Deputy Accountant General may write off an amount not exceeding Rs. 50 in each case.

Note 1.—The powers conferred upon Audit Officers by these provisions should not be exercised in respect of items for the check or audit of which they have no authority, such as items in bills which their offices receive and forward to other office for audit, or in respect of any amount outstanding under a Debt head. In respect, however, of transactions relating to Savings Banks, Money Orders and British Postal Orders which are adjusted under Debt and Remittance heads, Postal Audit Officers possess certain powers of waiving the recovery of petty amounts of overpayments and short realisations.

Note 2.—The powers conferred upon the Audit Officer by these provisions cannot be exercised in respect of objections to excesses over technical estimates of works.

Note 3.—Under the powers conferred by clause (c) above, Audit Officers may write off outstandings in Provident Fund Account when such outstandings are not due to any mistake in accounting but represent overpayments established as irrecoverable for other reasons.

(2) In the case of payments on account of personal claims which are placed under objection more than a year, after the date on which they are disbursed, the Accountant General may, forego recovery if the amount involved does not exceed Rs. 50 and he is satisfied that it was drawn by the Government servant concerned under a reasonable belief that he was entitled to it.

(3) The provisions of (1) and (2) above apply *mutatis mutandis* to overpayments discovered during local audits and to non-recovery of Government dues in cases where it is the duty of Audit to watch recovery.

249. The Central Government has agreed to the exercise of the following powers by the Director of Audit, Defence Services, and his subordinate officer to waive objections raised and forego demand through the executive authorities for recovery of overpayments discovered course of test audit :—

Under Art. 248 (1) (a).—Power to forego recovery of irregular expenditure :—

Director of Audit, Defence Service	Not exceeding Rs. 10 in any individual case.
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Assistant Director of Audit, Defence Services	Not exceeding Rs. 5 in any individual case.
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Assistant Audit Officers, Defence Services, Quetta and Dacca.		Not exceeding Rs. 5 in any individual case.
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Any other Assistant Audit Officer, Defence Services.		Not exceeding Re. 1 in any individual case.
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Under Art. 248 (1) (b).—Subject to the conditions laid down in clauses (i) to (iii) to the power to forego recovery :—

Director of Audit, Defence Services	Up to Rs. 100.
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Assistant Director of Audit, Defence Services	Up to Rs. 50.
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Assistant Audit Officers, Defence Services, Quetta and Dacca.		Up to Rs. 25.
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Under Art. 248 (1) (c).—Power to write off an expenditure under objection become irrecoverable :—

Director of Audit, Defence Services	Up to Rs. 100.
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Assistant Director of Audit, Defence Services	Up to Rs. 50.
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Assistant Director of Audit, Defence Services, Quetta and Dacca.		Up to Rs. 25.
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Under Art. 248 (1) (b).—Power to forego recovery in respect of personal claims :—

Director of Audit, Defence Services	.. Up to Rs. 100.
Assistant Director of Audit, Defence Services	.. Up to Rs. 50.
Assistant Audit Officers, Defence Services, Quetta and Dacca.	Up to Rs. 25.

250. The Central Government has also delegated powers to the heads of Railway Audit Offices to refrain from raising formal objections in the following cases, provided the powers are exercised only in individual cases when a defect of procedure is not observed and when any irregularity appears unlikely to be recurring or habitual :—

(a) any item of irregular expenditure which does not exceed Rs. 15 ;

(b) any item of expenditure up to a limit of Rs. 1000 which, though otherwise justifiable in itself (a) is objectionable on the ground that it is not covered by requisite sanction, but where there is no reason to believe that such sanction would not be forthcoming if sought; or (b) where full proof of the regularity of the expenditure is not forthcoming, although there is no reason to doubt that the disbursement has been actually made ;

(c) any item of a personal claim not exceeding Rs. 50 irregularly disbursed more than a year previously, provided that it is reasonably evident that the Government servant concerned drew it under a reasonable belief that he was entitled to it ;

(d) any undercharge in items of earnings up to Re. 1 ;

(r) any mistake in the apportionment of earnings between State managed lines, up to a limit of Rs. 100 ; where one or both of the parties either in a managing or owning capacity is other than Government up to a limit of Rs. 25 ;

(f) any overcharge in public traffic less than Rs. 5, and

(g) any undercharged and overcharge in Government traffic up to Re. 1.

APPENDIX 7.

(See Para . 119)

Directions for the preparation and submission of the Annual Establishment Return

1. The detailed statement of permanent non-gazetted establishment, commonly known as the Annual Establishment Return, will be prepared in Form G.F.R. 19. It will show accurately the establishment as it exists on 1st April.

NOTE.—No return is required in respect of a non-pensionable establishment.

2. The particulars in respect of all members of the establishment holding permanent posts, whether on duty or absent on foreign service, leave or deputation, or in temporary posts elsewhere or under suspension or in transit to another office, should be entered in the appropriate columns; with the exception of the following classes of Government servants :—

(a) Government servants for whom records of service are maintained in the Audit Office ;

(b) Government servants for whom service books are not required to be maintained.

3. The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled or not. If a post be vacant, the word "Vacant" should be set against it in the column "Name of incumbent". Posts sanctioned but not filled should be detailed at the foot of the return.

4. There should be a separate return for each permanent establishment and not more than one establishment should be exhibited on a single page.

5. The names should be entered in order of sections of the establishment. There should be a separate total for each section and a grand total for the whole establishment.

6. (a) In column 1 the general orders should be entered once only; any other order should be entered against every entry which it supports.

(b) The date to be entered in column 2 is the date from which the Government servant has held the post continuously in an officiating, provisionally substantive or substantive capacity, as the case may be.

(c) Personal pay should be shown on a separate line immediately below the entry of pay in column 8, the orders of the competent authority sanctioning it being quoted in column 1.

If the pay entered in column 8 includes an increment allowed with effect from 1st April, the entry should be checked with the increment certificate which would accompany the April bill.

7. When the pay of an establishment or of an individual Government servant is met partly by Government and partly by local or other funds, the whole pay should be shown in the return and the portion payable from each source specified in a footnote.

The name of a Government servant officiating in a post and the amount of additional pay for officiating drawn by him need not be shown unless the additional pay for officiating counts for pension.

In the case of an establishment on a time-scale of pay, the names of all Government servants not belonging permanently to the cadre but officiating in permanent posts or holding temporary posts should be included with an indication of the nature of the vacancies they fill.

If the officiating incumbent holds a permanent post on another establishment, the fact should be stated and the entry should be supported by a certificate from the head of that other establishment.

9. If a Government servant on the establishment has attained the age of compulsory retirement, the number and date of the orders of the component authority permitting his retention in service should be quoted in a note at the foot of the return. The period for which retention has been authorised or for which leave beyond the age of compulsory retirement has been granted should also be mentioned. If no orders for his retention have been received, the number and date of the application for sanction to his retention should be noted.

10. A statement in Form G. F. R. 20 should be appended to the return, showing with relevant particulars the names which did not appear in the return of the previous year and those which appeared in the return of the previous year but are now omitted, as well as the names of Government servants who were on leave or under suspension during the previous year.

If a Government servant was transferred more than once in the preceding year, the name of each office and post in which he was employed during the year should be mentioned with dates in column 2 of the statement.

11. As the return will be the chief authority by which pension claims will be tested later, both the statements (Forms G. F. R. 19 and 20) should after completion be checked carefully with the service books, and a certificate of this check should be endorsed on each.

12. In the case of establishments borne on a Provincial or amalgamated cadre separate returns should be furnished to the Controlling officer, who should consolidate them into one return. The certificate of comparison with service books on the consolidated return should be as follows :—

“Certified by Heads of Offices to have been verified with service books.”

13. The returns should be transmitted to the Accountant General as early as possible after 1st April, and, in any case, not later than 15th May.

NOTE.—In the case of establishments on time-scales of pay, the Accountant General may require the submission of the return in duplicate.

14. These directions apply equally in respect of local funds establishments, the claims to pension for which are submitted to the Accountant General for verification of service and report.

APPENDIX 8.

(See Para. 130.)

Power to sanction contingent expenditure including expenditure on the purchase of stores.

Annexure A and B to this Appendix contain financial and administrative instructions in respect of certain specified items of contingent expenditure including expenditure on the purchase of stores. These instructions are supplementary to other special orders of competent authority which are incorporated

in the departmental regulations or in the manuals of the Accountants General. Where an item is not covered by an entry in these Annexures or by any other restriction, scale or limit prescribed by an Act, rule, Code or order of Government, the monetary limits shown below will be operative.

Amendments to Annexures A and B affecting accounts classification will be carried out only with the concurrence of the Auditor General.

Authority.	Monetary limits up to which expenditure may be sanctioned in each case.	
	Recurring	Non-recurring.
1. Chief Commissioners and Governors of Provinces acting as agents to the Governor General	Full powers	Full powers .
2. First Class Residents	Full powers	Full powers
2. Departments of the Central Government ..	Rs.200 per year	Rs. 1,000
4. Heads of Departments	Do.	Do.
5. Director General, Medical Service	Nil	Rs. 1,000
6. Statistician (Income-tax)	Rs. 150 per year	Rs. 200
7. All other disbursing officers	Rs.10 per month	Rs.100
Serial Description No. of of the Items. Expenditure.	Special powers, restrictions, etc.	

(2) In the case of other officers required to issue advertisements, the general limits specified in this Appendix will apply, unless there be any special orders of Government to the contrary.

I.—INITIAL OR ADDITIONAL SUPPLY

- 2 Bicycles .. (1) Departments of the Central Government and Heads of Departments are authorised to sanction the purchase of bicycles for the use of messengers, employed in their own officers or in officers subordinate to them where supply is rendered clearly necessary by the requirements of public business, provided that—

(i) the price of each bicycle should not exceed Rs. 150.

(ii) not more than one bicycle is provided for any one office without the general or special sanction of Government

Serial Description
No. of of the
Items. Expenditure.

Special powers, restrictions, etc.

- (iii) Government bicycles shall not be used for private purposes, and
- (iv) before sanctioning any such purchase, the sanctioning authority should consider whether in view of the saving of time effected by the use of bicycles a simultaneous reduction cannot be made in the class IV establishment of the office concerned.

II.—REPAIRS.

- (2) The head of an office may have an official bicycle repaired locally or at the nearest repairing centre. If the repairs required to the frame of a bicycle including transit charges would cost so much that in the opinion of the head of the office it would truer economy to purchase a new bicycle the machine should be condemned and sold under the orders of the head of the department concerned, the sale proceeds being credited to Government.

III.—RENEWALS.

- (3) Heads of departments have full powers, subject to proviso (i) to para. (1) above for sanctioning the purchase of a new bicycle in the place of one condemned by them or under their orders in terms of para. (2) above.

I.—CONSTRUCTION OR PURCHASE.

- 3 Boats (including Motor boats and Launches). (1) Except as provided below the special sanction of Government is required for incurring any expenditure on the construction or purchase of boats required for the use of any department or authority.

Collectors of Customs at major ports are authorised to incur expenditure on the purchase of boats and launches up to a limit of Rs. 1000 each year.

II.—REPAIRS.

- (2) & (3) Deleted.
- (4) In the case of other officers supplied with boat including motor boats and launches, the general limit specified in this Appendix will apply, unless there be any special orders of Government to the contrary.

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

- | | | |
|---|-------------------------------------|--|
| 4 | Carriage of Records. | <p>(1) Ministries and Divisions of the Central Government and such of their attached and subordinate Offices as move with the headquarters of Government have full powers to sanction expenditure on the carriage of records (including typewriters) on the following conditions :—</p> <p>(i) that the work is done departmentally and not entrusted to a contractor :—</p> <p>(ii) that all payments either to the railway or to coolies are made direct by the Department or office concerned under the direction of a responsible Officer.</p> <p>(2) The Director, Intelligence Bureau, has full powers to sanction expenditure on the carriage of secret documents and records. He may also reserve a special motor car on occasions on which he finds it necessary for the safety of secret records taken by him on tour to do so, the difference between the actual expenses of such reservation and the mileage admissible under the rules being charged against <i>contingencies</i> as carriage of records.</p> <p>(3) In the case of other officers, the general limits specified in this Appendix will apply.</p> |
| 5 | Charges for antirabic treatment. | See rules in Appendix 14. |
| 6 | Charges for Remittance of Treasure. | Under the terms of its agreement with Government the State Bank of Pakistan is not responsible for remittances between treasuries and sub-treasuries or between regular small coin depots and treasuries and sub-treasuries where there are no currency chests. The expenses in connection with such remittance should be treated as contingent charges of the treasury or sub-treasury concerned under the orders of the Collector. |
| 7 | Deleted, | |
| 8 | Commission to banks. | Commission to banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed only under special orders of Government. |
| 9 | Construction and Repairs. | See Chapter 9, paras. 189 and 192. |

Serial No. of Items.	Description of the Expenditure.	Special power, restrictions, etc.
10 ..	Conveyance hire.	<p>When a non-gazetted or Class IV Government servant is despatched on duty to a place at some distance from his office, or is summoned to his office outside the ordinary hours of duty by a special order of a gazetted officer, the expenditure involved may be reimbursed to the Government servant concerned with the sanction of the head of the office and charged to contingencies, provided—</p> <p>(i) that the head of the office certifies that the expenditure was actually incurred, was unavoidable, and is within the scheduled scale of charges for the conveyance used ; and</p> <p>(ii) that the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the formance of the duty which necessitated the journey.</p>
11 ..	Conveyance of mails.	<p>The Director General, Posts and Telegraphs, may sanction—</p> <p>(i) the running of postal special trains ;</p> <p>(ii) the construction of new vans and addition to or alterations in Mail vans or other vehicles to meet the requirements of post offices ;</p> <p>(iii) contract payments for the carriage of mails up to a limit of Rs. 50,000 a year in each case, and</p> <p>(iv) all other charges for the carriage of mails, except where any general or special directions of Government are infringed.</p>
12	Electrical ins- tallation.	See Chapter 9—paras. 193 <i>et sep.</i>
13	Electric, gas and Water charges.	<p>(1) Charges on account of electric energy and water consumed in a Government office may be incurred under orders of the head of the office without limit.</p> <p>(2) Charges on account of gas, electricity or water consumed in a Government workshop will be governed by special orders of Government.</p>

NOTE, The power conferred by sub-clause (iii) above does not cover contract payments for the carriage of mails by air.

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
14	Experimental Operation.	The sanction of Government is required for incurring any expenditure for experimental purposes—
15	Fire Protection.	Heads of offices have full powers, within the limits prescribed in item 16 below, to incur necessary expenditure for taking suitable precautionary measures against accident by fires in the building, etc., entrusted to their charges.
16	Fixtures and furniture.	<p>(1) Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including when necessary recrod racks, shelves, fans or punkhas, etc., but the repairs of these fixtures, except the general repairs of the building, are not chargeable to the public works grants. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the receding fixtures, should be paid for by the department coned and charged in the contingent bill,. The repair of furniture where supplied by the Public Works Department for new office buildings under the orders of Government, will be similarly charged. See also papras. 112 and 113 of the Central Public Works Department Code.</p> <p>(2) The power of subordinate authorities to sanction expenditure on the purchase and repair of furniture are subject to the limits specified below. The limits apply, except where otherwise ordered by Government, to the cost of furnishing one office.</p>

Authority.	Limit of sanc- tion. per annum Rs.
Ministries and Divisions of the Central Government. ..	2,000
Chief Engineer, Pakistan Public Works Department. ..	2,000
Director, Zoological Survey ..	1,000
Heads of Departments other than Chief Engineer, Pakistan Public Works Department and Director, Zoological Survey. ..	500

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc. Authority.	Limit of sanction per annum
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Rs.

Estate Officer with the Central Government 500

All other offices empowered to draw contingent bills 100

NOTE—The Supply of furniture in residence of his Excellency the Governor General, Head of Local Administrations and other high officials is regulated by special rule (*vide* also Appendix 18)

17 ... Freight and Demurrage charges.

(1) The sanction of competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase.

(2) Charges for demurrage should not ordinarily arise. If in any case the head of a department is satisfied that the amount payable is unavoidable, he may sanction payment up to Rs. 100 in each case.

18 .. Hire of office furniture, Electric fans, heaters, clocks, call bells, etc.

The powers of subordinate authorities to sanction expenditure on the hire of office furniture, electric fans, heaters, etc., shall be subject to the limits shown below :—

Authority.

Limit of sanction
Rs.

Ministries and Divisions of the Central Government .. 1,000 per annum.

Heads of Departments .. 500 Do.

All other officers empowered to draw contingent bills .. 100 Do.

NOTE—At places within an area in which Pakistan Public works Department operates, that Department should be responsible for supplying electric fans and heaters required for use in any office or department either from its own stock or by hiring from a reputable dealer.

19 .. Hot and cold weather charges.

The controlling authority should make a specific allotment to each office under its control for hot and cold weather charges within the head of the office may incur expenditure on temporary establishments, combustible stores and fittings, provided that except with the special sanction of the head of the department the remuneration paid to the temporary establishment should not exceed the rates allowed by the Provincial Government or the Local Administration for corresponding servants.

NOTE—For charges in connection with electric fittings and fans, etc., see items 12 and 18.

Serial No. of Items.	Description of the Expenditure.
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Special powers, restrictions, etc.

20 .. Class IV servant paid from contingencies.

(1) Heads of officers and other officers empowered to contingent bills may sanction the employment of non-pensionable class IV establishments whose emolument is chargeable to contingencies under Treasury Rule 292, subject to the following conditions:—

(i) that the rates of emoluments allowed should not exceed such emoluments or scale of emoluments as may be fixed by Government for any particular class or classes of such class IV servants, and

(ii) that where no emoluments or scale of emoluments has been fixed except with the special sanction of Government, class IV servants should not be granted higher rates of emoluments than those allowed to identical classes of class IV servants employed in the same station under the Government of the Province or under the Local Administration as the case may be, in which the office is situated.

(2) The Animal Husbandry Commissioner may entertain unless otherwise provided by rules or orders of Government to the contrary.

(i) any skilled labour for short periods as and when necessary; and

(ii) Head Gwallas, Gwallas, Jemadars, Out-Kral Jemadars, Assistant Jemadars, Syces, Stable boys, Head Mates, Mates, Plough men, Coolies, Chaukidars for crops and Dutch barns, Cart drivers, Bhishtis, Hospital cooks, Cleaners, Milkers, Ekka drivers, Small animal attendants, Cattle attendants, Sweepers and Dhobies, subject to the condition that the emoluments of any worker or class of workers in list (i) does not exceed Rs. 50/25 per mensem.

(3) The Collector, Central Excisees and Salt, may—

(i) engage throughout the year temporary Class IV staff required for the manufacture, transport and clearance of salt up to a wage limit of Rs. 30 per mensem each; and

(ii) sanction the employment of daily wage establishment for maintenance works throughout the year on rates not exceeding Rs. 3 per day each.

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

21 .. Instruments, minor equipment and apparatus. Except where otherwise ordered by Government this power of subordinate authorities to sanction expenditure on the purchase of instruments, minor equipment and apparatus required by any office or department should be subject to the limits laid down in item 16 above.

22 .. Land .. (1) Subject to any general or special order issued by Government in this behalf, the purchase of land for the use of any department requires the sanction of Government.

(2) The Director of Archaeology is authorised to purchase from private owners lands required for departmental purposes up to the value of Rs. 500 in any one case.

(3) Subject to such conditions and restrictions as Government may impose from time to time, the Director General, Posts and Telegraphs, has full powers to sanction the purchase or acquisition of land for constructing buildings for the Posts and Telegraphs Department.

I.—General

23.. Law charges (1) Subject to any general or special direction which Government may issue either generally or with reference to a particular case, the head of a department is authorised to sanction expenditure in connection with suits instituted with the approval of the Ministry or Division concerned and incur other law charges up to a limit of Rs. 500 in each case. Fees to barristers, pleaders, etc., in civil and criminal cases to which Government is a party should be regulated by such rules as may be laid down by Government from time to time.

(2) The Chief Engineer, Pakistan Public Works Department has full powers to sanction the institution of a civil suit, the defending of a case on behalf of Government and the sanction of expenditure to be incurred on civil suits.

(3) Deleted.

Serial No. of Items.	Description of the Expenditure.
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Special powers, restrictions, etc.

- (4) The Central Board of Revenue may sanction law charges up to a limit of Rs. 1,000 in each case.
- (5) In the case of the Income-tax Department, if the Central Board of Revenue sanction the prosecution or defence of a suit, the Commissioners are empowered to incur expenditure up to the limit of Rs. 1,000 in each case.

The Commissioners are also empowered to incur law charges in connection with—

- (i) prosecution in cases involving a total income of less than Rs. 25,000 in the year of concealment or in which the total revenue sought to be evaded amounts to less than Rs. 2,500;
- (ii) certificate proceedings for recovery of arrears of income-tax; and
- (iii) liquidation and miscellaneous proceedings in High Courts.
- (6) The Collectors, Central Excises and Salt, may sanction law charges up to Rs. 1,000 in each case.
- (7) Deleted.
- (8) The Director Archaeology, may sanction expenditure up to a limit of Rs. 250 in each case on legal proceedings of all kind under all sections of the Ancient Monuments Preservation Act.
- (9) Labour Division has full powers to sanction the payment of fees to local law officers for legal advice in connection with prosecutions under the Mines Act.

II.—Re-Imbursement of legal expenses.

- (10) The following authorities are empowered to sanction the re-imbursement to officers under their control of legal expenses incurred by such Officers in cases arising out of their official duties to the extent indicated below:—

	Collectors, Central Excises.	Full powers Up to Rs. 1,000 in each case
(ii)	Deleted	
(iii)	Director Meteorological Services	Ditto.
(iv)	Director General, Posts and Telegraphs.	Ditto.
(v)	Director, Intelligence Bureau	Ditto.
(vi)	Director General Survey of Pakis- tan.	Ditto.

Serial	Description
No. of	of the
Items.	Expenditure.

Special powers, restrictions, etc.

24 .. Liveries,
Clothing and
other articles.

- (1) Subject to the conditions laid down in the relevant rules mentioned below, heads of offices are empowered to sanction expenditure on the supply of liveries, clothing and other articles to messengers and other class IV servants attached to their offices according to the scales and up to the maximum limits of cost specified in these rules.

For purposes of these rules, the term 'liveries, clothing and other articles' includes summer clothing, water-proof capes, umbrellas, warm clothing, blankets, belts cross-belts, badges and similar articles.

- (2) Liveries and other articles of clothing for messengers and other class IV servants on the staff of His Excellency the Governor General, in the Posts and Telegraphs Department are Supplied under special rules.
- (3) Provision for liveries and other articles of clothing for class IV servants employed in the Secretariate Offices and in the subordinate and attached Offices (including the Auditor General's office and offices subordinate to him located at Karachi is regulated by the Special orders of Government.
- (4) Supplies of liveries and other articles to class IV servants in offices under a Local Administration should be regulated by the rules made by the Head of the Local Administration concerned, which rules should, (1) name the offices the messengers and other class IV servants of which may be supplied with such liveries, etc., (2) state the frequency with which each messenger or other class IV servants of the offices may be supplied, and (3) lay down maximum limits for the cost of each livery or other article to be supplied.

NOTE.—Jamadars, Daffadars and class IV servants in attendance on gazetted officers in the Ministry of Foreign Affairs and Commonwealth Relations will be supplied with liveries on the prescribed scale subject to the condition that the supply of tour uniforms will be discontinued.

- (5) Supplies to Offices situated in areas within the jurisdiction of a Province or a Local Administration should, except where there are special orders of Government to the contrary, be regulated by the rules issued by the Provincial Government, or, as the

Serial No. of Items.	Description of the Expenditure.
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Special powers, restrictions, etc.

case may be, by the Local Administration for its own establishments in the same Province.

- (6) Subject to any special orders, a class IV servant who is attached to an establishment located on public grounds at a hill station, and who is not entitled to livery, may be provided with warm clothing costing Rs. 7-8-0 a year or Rs. 15 every second year, and with a blanket costing Rs. 2-8-0 every year.
- (7) Special cases not covered by these rules will be regulated by special orders of Government.
- (8) The charges must be brought together in the contingent bill in such a manner as to enable the Accountant General to see that the total cost is within the limit prescribed and that the rules have been observed.
- (9) Charges for liveries and other articles supplied to class IV servants should be supported by a certificate to the effect that the incumbents of the appointments held by the class IV servants to whom the supply has been made have not been previously supplied during the prescribed life of the articles concerned. Full details as to the number of articles and the rate at which paid for should also be stated in the bill.

I.—Purchase, Replacement and Feeding.

- | | | |
|------|----------------|--|
| 25.. | Lives stock .. | <ol style="list-style-type: none"> (1) Charges for the purchase, replacement and feeding of live-stock required in particular departments should be regulated by such limits and scales, etc., as may be laid down by general or special orders of Government. (2) The Animal Husbandry Commissioner, may strengthen the herd of dairy and Draught Cattle according to requirements and empowered to sanction expenditure on the purchase of the necessary number of cattle. (3) The Chief Engineer, Pakistan Public Works Department may incur expenditure not exceeding Rs.500 in a year on the purchase of Live-Stock. |
|------|----------------|--|

Serial No. of Items.	Description of the Expenditure.
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Special powers, restrictions, etc.

II.—Other Charges.

Shoeing of animals.

- (4) The Animal Husbandry Commissioner, is authorised to incur expenditure not exceeding Rs. 50 per mensem on shoeing of work cattle at each of the farms.
- (5) The Animal Husbandry Commissioner, is authorised to fix the rate for shoeing charges for bullocks, ponies, etc. He is also authorised to sanction such charges up to a maximum of Rs. 60 per mensem.
- (6) In the case of other officers required to maintain cattle, horses, etc., the general limits specified in this Appendix will apply unless there be any special orders of Government to the contrary.

(7) Deleted.

26.. Locks

- (1) In exceptional cases imported locks may be used but as a general rule, locks manufactured in Pakistan should be used, the supply being obtained by heads of offices from the Directorate General of Supply and Development under the rules contained in Appendix 9.

NOTE.—As the requirements of imported locks are usually small and the cost trifling, such locks should ordinarily be purchased locally. In case where it is found necessary to purchase an imported lock through the High Commissioner for Pakistan in the United Kingdom, the reason why an imported lock is considered essential should be stated in the indent.

- (2) Demands for locks of Pakistan manufacture should be consolidated as far as possible and annual indent sent to the Directorate General of Supplies and Development, during the month of December. Each lock will be subjected to inspection and test before issue. Supplementary indents to meet emergent demands may, however, be submitted to the Department of Supplies and Development at any time during the year.

I.—Purchase.

27 .. Motor Vehicles
(other than
motor boats
and motor
launches see
Item 3).

- (1) Purchase of motor cars and other motor vehicles for the use of any department or authority will be regulated by special orders of Government.

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Special powers, restrictions, etc.

II.—Maintenance and upkeep.

- (2) Charges for the maintenance and upkeep of a car supplied to a Government officer, other than the Head of a Local Administration, at public expense, will be borne by Government and by the officer respectively, in the manner indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount, on carefulness of management and which affect the continued efficiency of the car—

- (i) The officer using the car shall pay the cost for petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants as well as all occasional storage charges, insurance charges, if any, and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

Note.—Minor repairs and renewals are those which cost less than Rs. 50 or are not connected with the prescribed periodical overhauling: provided that, if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the officer will be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

- (ii) All other charges will be paid by Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

Note.—The upkeep and maintenance of motor cars for the use of Heads of Local Administrations will be regulated by special orders of Government.

- (3) Head of departments may sanction expenditure on repairs of motor vehicles maintained for departmental purposes up to a limit of Rs. 500 for repairs carried out at a time to one or any number of such vehicles used in the same department, subject to the condition that the rules regarding the invitation of tenders for the execution of works are observed.

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Special powers, restrictions, etc.

- (4) Station Directors, Radio Pakistan are empowered to purchase petrol required for the use of the cars on official work and to incur other items of expenditure connected with the maintenance and up-keep of the cars up to a limit of Rs. 50 in any one case.

III.—Hiring.

- (5) Subject to such special orders as may be issued by Government to apply to particular departments, motor cars and other motor vehicles may not be hired for casual departmental use except under special orders of the head of the department concerned.

28 Office Expenses—Miscellaneous.

The Head of the Department will specify items which are commonly required for all offices (e.g.) rat traps, glass tumblers, water-pots, fire-wood matches, etc.) and all such items should be grouped under this head. The charges for such items may be incurred by heads of offices without further sanction of higher authority.

I.—General

29 Postal and Telegraph Charges.

- (1) Subject as hereinafter provided, charges for service postage stamps as well as for postal commission on value payable parcels and money orders may be incurred by heads of offices without limit.

II.—Charges for the Issue of Letters, Telegrams, etc.

- (2) No charges should be entered in any contingent bill for any postage stamps other than service postage stamps, except in the case of postage stamps required for letters or other articles to be sent to foreign countries other than British possessions.

Note 1.—Communications from Government servants regarding their leave, pay, transfer, leave-salary, income-tax, fund subscriptions and other analogous matters are private and not official, and may not, therefore, be sent at the public expense.

Note 2.—Whenever the cost of an establishment is divided between two heads, the charge for service postage stamps shall be divided in the same proportion.

- (3) In the absence of any special order to the contrary service postage stamps only should be used in payment of telegrams despatched on public service, whether sent from Government or Railway Telegraph Offices.

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Special powers restrictions, etc.

Note.—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word "State".

- (4) If any officer is compelled to send a telegram at a time when he is temporarily without service stamp he should pay for it in cash, and the receipt granted to him will state the value of the telegram, but will not bear on it the word "State". The value of such telegrams, as are paid for in cash may subsequently be drawn in a contingent bill, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the sub-voucher concerned.

Note :—Books of telegram forms required for official use may be obtained on payment from any principal Telegraph office.

- (5) If a Government official asks for repetition of a telegram received by him in his official capacity, he shall not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.
- (6) Foreign State telegrams can be issued only by officers who have been specially authorised to do so. A list of such officers is given in the Pakistan Telegraph Guide.

If an officer not entitled to send a Foreign State telegram finds it necessary in the interest of the public service to do so, he should send the message through some higher authority empowered to issue such telegrams.

III.—Commission on value payable parcels or money orders.

- (7) The sanction of a competent authority for the purchase of an article carries with it the sanction for incurring necessary charges for postal commission on value payable parcels when the articles has necessarily to be brought by value payable parcel, provided that the cost of the article including the postal commission is within the sanctioning power of the authorities that sanction the purchase.

- (8) Under Treasury Rule 197, charges for remittance of money by postal money order in payment of Government dues, should ordinarily be borne by the

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Special powers, restrictions, etc.

payee and not by Government. Cases in which, and the conditions under which, the cost of such remittances may be borne by Government are specified below.

Note.—The remittance of revenues collected at outlying stations to the treasury (c.f. Treasury Rule 557) does not fall within the scope of Treasury Rules 197 and may, if necessary, be made at Government expense.

(a) Remittances of pay, allowances etc.

- (9) Pay, travelling and other allowances and contingent charges of subordinate Government servants employed in outlying stations may be remitted by money order at Government expense, when the stations are at a distance of more than five miles from the nearest treasury or from the remitting office at which such charges are drawn, provided that the money order commission should not amount to more than the travelling allowance payable, if a messenger were sent to encash the bill, cash order or Government draft, as the case may be.

Note.—In special circumstances, e.g. when a suitable messenger is not available, or the journey is risky, etc. the head of a department may permit such remittance, even though the money order commission exceeds the travelling allowance that might be payable had a messenger been employed.

(b) Remittances of leave salary.

- (10) The leave salary of a non-gazetted Government servant belonging to the Posts and Telegraphs Department (including the Posts and Telegraphs Account offices) may be drawn in the usual way and remitted to his address by service money order.

(c) Remittances of Scholarships.

- (11) The remittance at Government expense of scholarships will require the sanction of the Local Administration concerned.

(d) Remittances of moneys due to contractors, suppliers, etc.

- (12) Charges for remittance by postal money order of moneys due to contractors or suppliers, etc., should not ordinarily arise. When, however, the remittance by money order is unavoidable and is considered necessary in the interest of the public service, (see Note 1 below para. 140) the cost for such remittance may be debited to Government with the special sanction of the head of the department concerned.

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30	Printing and Binding.

Special powers, restrictions, etc.

Detailed rules on the subject are contained in the pamphlet "Rules for Printing and Binding" issued with the authority of Government.

31	Publications
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I.—Official Publications.

(a) Priced

- (1) The rules in accordance with which Government officers may obtain, when necessary, priced publications of the Central Government are contained in Appendix XIII to the "Rules for Printing and Binding" referred to in item 30.
- (2) Priced publications of Provincial Governments required by departments and offices of the Central Government should be obtained on payment, where necessary, from the appropriate authority of the Province concerned. The powers of subordinate authorities of the Central Government to sanction the purchase of these publications are the same as those laid down in para. (6) below in respect of the purchase of non-official publications.

Note.—The Post and Telegraph Guides and the Government Telegraph Gazette and Public State Abbreviated Addresses may be obtained from the Post Office and Telegraph Department respectively, on cash payment by officials and others, requiring them (vide item 28).

(b) Unpriced

- (3) The cost of printing unpriced publications relating to Paying Departments should be borne by those departments and of those relating to non-paying Departments should be met out of the Stationery and Printing grant. The control over their distribution should rest with the heads of departments responsible for their issue without in any way affecting the monetary limits fixed for priced publications under the rules mentioned in para. (1) above.

Note.—Paying Departments are (1) the Defence Services (excluding the Defence Department Secretariat), (2) the Railway Department and attached offices, (3) the Posts and Telegraphs Department, (4) Medical Store Depots, (5) the Department of Central Excises and Salt (Manufacturing Branch),

- (6) Committees and Commissions, (7) Lighthouses and Lightships Department.

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II.—Publications of His Majesty's Government.

- (4) Official publications (other than parliamentary papers) published in the United Kingdom may be procured by Department of the Central Government for their own use and for the use of officers subordinate to them, by indents forwarded to the address of the High Commissioner for Pakistan in the United Kingdom, the head of account to which the cost is debitable being clearly specified in the requisition

Note.—The following are not considered as official publications within the meaning of this rule.—

- (a) Acts of Parliament :
- (b) The London Gazette,
- (c) The War Office Army List,
- (d) The British Postal Guide,
- (e) The British Code List,
- (f) The Royal Navy List, and
- (g) The Mercantile Navy List.

III.—Supplies to Local Bodies.

- (5) It is left to the Local Administrations, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by Local Bodies. In all such cases the expense will be borne by the Local Bodies concerned.

IV.—Non-official Publications.

- (6) Subject as hereinafter provided, books, maps, newspapers and other periodical publication whether published in or out of Pakistan may not be purchased or subscribed for at public expense by any Government officer, without the previous sanction of the head of the department concerned.
- (7) The purchase of book for regimental schools regimental and Military prison libraries and Defence officers is governed by the rules on the subject laid down in Indian Army Regulations as adapted in Pakistan.
- (8) The purchase of books, maps and other publications required for the Education Department is regulated by special rules and orders made by Government.
- (9) Judicial officers may purchase books suitable for a law library without obtaining the previous sanction of a higher authority.

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- (10) The authorities to which the power to purchase books, newspapers or other publications has been delegated should make their own arrangements direct with the agents or publishers for supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for Pakistan in the U.K. as far as possible, as this will lead to substantial economy.

Note.—These rules do not apply to maps supplied by the Director General, Survey of Pakistan for which there is a different set of rules.

32 **Rent**

I.—General

- (1) Save as provided in para. (8) to (10) below the rent of any private land or building occupied for public purposes should be paid by the office or department occupying it, and recorded in the accounts as a charge of that office or department. The first charge in every year made in any contingent bill for the rent of a private building should be supported by a certificate from the Executive Engineer concerned of the Pakistan Public Works Department in places where the Department operates that a suitable building belonging to Government is not available for the purpose for which the building is required and that the rental charged namely Rs. 0-0-0 is reasonable.

This rule does not authorise payments or adjustments between departments.

Note 1.—The condition prescribed in this rule regarding the grant of an annual certificate by the Executive Engineer concerned, has been relaxed in the case of the office accommodation provided by the Director, Intelligence Bureau for his executive officers elsewhere than at Karachi and Delhi and for his executive officers remaining throughout the year at Delhi.

Note 2.—The condition regarding the Executive Engineer's certificate has been relaxed in the case of buildings leased for use as Post Offices engaged in receiving and delivering letters.

- (2) Subject to the conditions specified above and in the absence of any special rule or order applicable to any particular department, heads of departments are authorised to sanction the renting of lands

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and buildings required for public purposes within the limits specified below:—

(i) *Ordinary office accommodation—*

- (a) Where the accommodation is Rs. 100 a month provided in a separate building.
- (b) Where the accommodation is One-half of the total rent subject provided in a building partly to a maximum of used as private residence. Rs. 45 per mensem
- (ii) *For residential and other purposes.* Up to a maximum limit of Rs. 144 per annum.

(3) Commissioners of Income-Tax are empowered to sanction the renting of ordinary office accommodation in Capital towns up to a limit of Rs. 500 per mensem and in the case of mofussil towns up to a limit of Rs. 100 per mensem for each office. When such a hired building is used partly as a private residence, the officer occupying the residential portion should pay half the rent of the building or 10 per cent. of his monthly emoluments, whichever is less, even if the one-half of the rent payable by Government exceeds Rs. 45 a month.

(4) The Director General, Posts and Telegraphs, may sanction—

- (i) the renting of buildings required for office accommodation (including tiffin rooms and rest rooms for staff up to a limit of Rs. 250 per mensem in each case;
- (ii) the renting of building required for residential purposes up to a limit of Rs. 200 per mensem in each case;
- (iii) the revision of rent of buildings leased for office or residential purposes up to 10 per cent. of the amount sanctioned by a higher authority subject to a limit of Rs. 50 per mensem in each case; and
- (iv) the renting of land leased in the premises of Civil Aerodromes for construction of departmental buildings up to a limit of Rs. 100 per mensem in each case.

(5) The Director, Meteorological Services, is authorised to sanction payment, as Government's share of more than one-half of the total rent, subject to a maximum of Rs. 60 per mensem, in respect of

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office accommodation which is provided for the Meteorological Department in a hired building partly used as a private residence.

- (6) The responsibility for the recovery of rent from Government servants occupying buildings rented under this rule will rest with head of the department or Administration concerned unless there are special orders to the contrary.
- (7) Heads of departments may invoke the help of the Pakistan Public Works Department in hiring the necessary accommodation under powers vested in them whenever they require such help, but in all such cases the expenditure involved in hiring will be charged to the department concerned.

II.—Special rules for hiring of accommodation through the Public Works Departments.

- (8) A department or office of the Central Government requiring or likely to require private accommodation in the Provinces of East Bengal, Punjab and Sind, in cases in which the hiring of such accommodation is not within the competence of the head of the department, should apply to the officers of the Pakistan Public Works Department concerned with the provision of accommodation in these Provinces. The details of the accommodation required, the number of officers and staff who will occupy it, and the locality in which the accommodation would be preferred should be furnished to that officer. If he is satisfied that additional accommodation is required, and subject to the provisions of para. (10) below, he will arrange to engage the necessary private accommodation in consultation with the department or office concerned, and enter into the necessary leases with private landlords on behalf of Government.

Note 1.—The hiring of all private accommodation required at Karachi will be arranged by the Pakistan Public Works Department.

Note 2.—In the case of the Defence Department, this rule will apply only to those stations where the Defence Department have no agency of their own which can undertake this function.

- (9) The cost of hiring accommodation (including rates and taxes payable therefor) will be met by the Pakistan Public Works Department under the head

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"50—Civil Works—Central". The cost of accommodation hired for the following Departments will, however, be charged to the department or office concerned:—

- (i) the Defence Department;
- (ii) any Commercial Department or
- (iii) any non-Government aided office.

- (10) The financial powers of the officers of the Pakistan Public Works Department for renting accommodation will be as follows:—

Designation of officer.	Maximum annual rent. Rs.	Period of lease.
Executive Engineer ..	5,000	Three years.
Superintending Engineer ..	7,500	Three years.
Chief Engineer ..	10,000	Three years

The Chief Engineer should refer proposals involving expenditure in excess of Rs. 10,000 per annum to the Works Division for sanction. Expenditure in excess of Rs. 20,000 per annum will require the concurrence of the Ministry of Finance.

- 33 .. Repairs to erection and removal of Machinery
- Unless in any case there are any specific orders of Government restricting or limiting the powers of any subordinate authority, heads of departments exercise full powers, for incurring expenditure on the repairs to and erection and removal of machinery purchased at Government cost.

- 34 .. Rewards, Fees, Bonus, etc. [other than Fees or Honoraria granted to Government servants under the Fundamental Rules, etc.]
- (1) The authorities mentioned below have been empowered to sanction expenditure on the grant of rewards, fees, bouns, etc., to the extent indicated against each, subject to the observance of any general or special direction which Government may issue either generally or in reference to a particular case:—
- | Name of authority. | Nature of charge. | Limit of sanction. |
|--------------------|-------------------|--------------------|
|--------------------|-------------------|--------------------|

- | | | |
|---|---|-----------------------|
| 1. Collectors, Central Excises and Salt Department. | Rewards for personal bravery displayed for signal service rendered. | Rs. 100 in each case. |
|---|---|-----------------------|

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authority.

Nature of charge.

Limit of
sanction.

in the prevention of
an offence in cases
in which no accused
persons have been
arrested or prosecuted.

Rewards for meritori-
ous conduct in the
seizure of contraband
articles in cases in
which offenders have
absconded either
before or after arrest
or in which persons
arrested have been
released.

Ditto.

Rewards in cases in
which persons arres-
ted have been succe-
ssfully prosecuted, but
the amount available
for reward under the
reward rules is cons-
picuously insufficient.

Rs. 100 in
each case.

2. Collectors of
Customs.

Rewards to officers of
the Customs Depart-
ment or other persons
who are instrumental
in detecting or bring-
ing to notice breaches
and evasions of the
Sea Customs Act and
Merchandise Marks
Act.

Rs. 500 in
each case.

Reward to informers
and officers of the
Customs Department
in cases of seizures
of opium.

Rs. 1,000 in
each case,
the share
of any indi-
vidual offi-
cer being
not more
than Rs. 250

Special powers, restrictions, etc.

Name of authority.	Nature of charge.	Limit of sanction.
	Rewards for seizures of Cocaine with informer per oz.	per oz.
	Rs.	Rs. as.
First 500 ozs. ..	12	4 0
Second 500 ozs. ..	6	2 0
Excess over 1,000 ozs. ..	3	1 0
	Rewards for seizures of Cocaine without informer:—	
First 500 ozs. ..		6 0
Second 500 ozs. ..		3 0
Excess over 1,000 ozs.		1 8
	Extra rewards for a conviction in very special cases of Cocaine smuggling if the convicted person is a leader and not a mere servant.	Rs. 500 in each case.

Note.—The reward shall not exceed half of the realised value of the confiscated goods (if any) *plus* half of the penalty of fine realised and shall be so restricted that the balance shall suffice to cover all outstanding Government dues (if any) and any incidental charges incurred in consequence of the seizure of the goods.

Rewards under Act II of 1890.

Salt

(i) At Rs. 3 per maund of salt confiscated *plus* the estimated value of any other articles confiscated *plus* the amount of fine imposed.

(ii) Rs. 50 to any person who has performed any

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Name of authority.	Nature of charge.	Limit of sanction.
		service of special merit in respect of the prevention of detection of salt smuggling or of any offence against Salt Laws.
4. Deleted		
5. Director of Archaeology..	Rewards for finds of archaeological interest to the finders in addition to the amount payable under section 16 of the Treasury-trove Act VI of 1878, which is equivalent of the value of the article <i>plus</i> one-fifth of such value.	Full powers
6. Director General, Posts and Telegraphs.	Rewards for furnishing information leading to the arrest and conviction or for the detection of persons implicated in cases in which the Posts and Telegraphs Department has suffered loss.	Rs. 500 in any one case.

Note.—This authorisation does not apply to the grant of rewards to Posts and Telegraphs officials for preventing theft from members of the public at Post and Telegraph Office premises of articles intended for delivery to, or taken delivery of from the Post and Telegraph Offices. The sanction of Government should invariably be applied for in all such cases.

7. Deleted.

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Name of Authority. Nature of charge. Limit of sanction.

8. Mint Master, Lahore. Rewards to Policemen and other Mint employees for supplying information proving thefts or attempted thefts in the Mints. Rs. 60 in each case.

9. Deleted

10. Principal Officer, Mercantile Marine Department. Rewards for saving lives in shipping cases. Full powers.

11. Director General, Survey of Pakistan. Rewards and presents to tribal chiefs, headmen, etc. Full powers.

35 .. Sanitary, Water-supply and Electrical Installations. See Chapter 9—Paras. 193 *et seq.*

36 .. Deleted.

37 .. Secret Service Expenditure.

(1) When an allotment is placed at the disposal of an officer for secret services the officer concerned will maintain a contingent register in the prescribed form in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the allotment the officer may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers.

(2) The general control of expenditure incurred against the allotment will be vested in the officer aforesaid, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation has been made.

(3) The officer aforesaid will maintain in the form of a cash book a secret record of the expenditure and receipts if (any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature as the officer mentioned in para. (4) below may consider necessary in order to enable him to

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Special powers, restrictions, etc.

discharge the responsibility placed upon him by that para. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side the number and date of the bill being noted against the entry.

- (4) In respect of each officer authorised to incur secret service expenditure, Government will nominate a controlling officer who should conduct at least once in every financial year, a sufficiently real administrative audit of the expenditure incurred and furnish a certificate to the Accountant General in the following form not later than the 31st August following the year to which it relates :—

"I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 31st of March was Rs.

that the balance in hand on the said 31st of March, was Rs. and that this balance was surrendered by short drawing in the first bill presented during the year and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made."

- (5) The accounts of secret service expenditure will not be subjected to scrutiny by the Audit Authority.

38 Section writing, copying, etc.

- (1) No charges may be made for section-writing, *i.e.*, for copying manuscripts or for similar work by piece work or otherwise by private agency, without the previous sanction of the authority competent to sanction entertainment of a corresponding temporary establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.
- (2) No person in receipt of pay from Government can be remunerated for section-writing save with the special sanction of Government and no periodical allowance may be charged as section writing.

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Special powers, restrictions, etc.

(3) Special powers delegated to different departments are specified below :—

- (i) The Director of Archaeology is empowered to sanction expenditure up to a limit of Rs. 300 annually on account of typing work executed for his office by outside agency or out of office hours on the piece system and similar expenditure up to a limit of Rs. 100 annually on account of such work for each of the offices of the Archaeological officers under his control. He also has full powers to sanction expenditure on the copying of texts of inscriptions, etc., in Nagari and other Indian scripts by private agency.
- (ii) The Economic Adviser may incur charges for translation into English of letters in foreign languages up to Rs. 50 in each case.
- (iii) The Director, Zoological Survey of Pakistan is authorised to grant honoraria to private individuals up to Rs. 500 in each case, provided the charges are debited to contingencies.

I. Agricultural Marketing.

- | | | |
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| 39 | Special charges relating to particular departments. | The Cooperative Marketing Adviser to the Government of Pakistan has power to sanction up to Rs. 250 per mensem, in each case, expenditure under the heading "Work on Grade Standards." |
|----|---|--|

II.—Broadcasting.

(a) *Hire of Instruments and furniture.*

- (2) Station Directors may sanction the hire of musical instruments and furniture for outside broadcasts and special programmes, provided the amount of hire does not exceed Rs. 50 a month.

Monthly claims should be supported by the following certificate :—

"Certified that the payments on account of hire of musical instruments and furniture do not exceed the limit of Rs. 50 per mensem in any one case, and that the hiring is manifestly preferable to the purchase of such instruments and furniture."

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(b) *Purchase of Apparatus, etc.*

(1) Discs, Playback Needles, etc.

(3) (i) The Information and Broadcasting Division is authorised to purchase, *without the intervention of the directorate of Supplies and Development*, discs and cutting and playback needles required for the recording of programmes by means of the recording equipment sets at a total cost not exceeding Rs. 1,300 per mensem.

(ii) The Information and Broadcasting Division is authorised to purchase direct 2,500 needles every month for use at station at cost not exceeding Rs. 500 excluding incidental charges.

(2) Valves and other apparatus, etc.

(4) The Information and Broadcasting Division is authorised to sanction expenditure not exceeding Rs. 5,000 at any one time for any one station in respect of the item 'Purchase of spare valves'.

(5) Station Directors, Radio Pakistan may sanction the purchase of electrical apparatus, musical instruments (including gramophone records) music plays, books, periodicals and maps, up to a limit of Rs. 50.

Monthly claims on this account are to be supported by a certificate on the following lines :—

"Certified that the expenditure on the purchase of (a) does not exceed Rs. 50 for any one item and the expenditure is debitable to revenue".

(a) name of the article purchased.

(c) *Radio publications.*

(6) Subject to the condition that expenditure on printing, etc., of the journals of the Radio Pakistan should not exceed the budget provision for the publication in question, the Station Directors may sanction the payment of—

(i) printing charges in accordance with the terms of contract with the printers duly approved by Government ; and

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Special powers, restrictions, etc.

- (ii) commission to book sellers and agents for securing advertisements in accordance with the scale approved by the Information and Broadcasting Division.

Note.—The Information and Broadcasting Division is authorised to sanction the free supply of copies of radio journals and to fix rates of advertisement, subscription and commissions to sales and advertising agents for Radio Pakistan journals.

- (7) (i) The Information and Broadcasting Division is authorised to obtain repaints of the cover page photographs published in Radio Pakistan journals at the rates considered suitable by the Division.

(ii) The Information and Broadcasting Division is authorised to fix the rates of charges for the warpping, etc. of various radio journals, through private contractors after calling for tenders through advertisement.

(d) *Remuneration to and entertainment of Artists.*

(1) *Remuneration.*

- (8) Station Directors may sanction the grant of remuneration to Artists and enter into contract with them either for casual employment or for regular employment on a monthly basis, provided that the contract is not for a period exceeding one year and that it does not involve the payment of a sum exceeding Rs. 300 per mensem in any one case, i.e., to any one Artiste or any group of Artists irrespective of the number of performances given. Any payment to an Artiste or group of Artistes exceeding Rs. 600 over two or more months should be referred to the Controller of Broadcasting.

A certificate on the following lines should be attached to the bill claiming payment of these charges—

“Certified that payments to officials made for their services did not exceed Rs. 25 per each performance per day and that they did not include conveyance charges. It is also certified that



Serial No. of Items.	Description of the Expenditure.
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Special power, restrictions, etc.

payments in excess of Rs. 25 for each performance did not relate to Government official and that the total payments made to a particular non-official Artiste or group of Artistes engaged either for casual employment or for regular employment on a monthly basis with whom contract has not been made for a period exceeding one year do not exceed the limit of Rs. 300 per mensem and that the bill does not contain any payment exceeding Rs. 600 over two or more months."

(2) **Entertainment.**

- (9) Station Directors of all stations, may incur expenditure up to Rs. 50 per mensem on the (i) entertainment of, and refreshments to, Artistes and (ii) maintenance and rent of the Frigidaire Plant.

Monthly claims on this account are to be supported by certificate on the following lines :—

"Certified that the total payments on account of—

- (i) entertainment of, and refreshments to, Artistes—
(ii) maintenance and rent of the Frigidaire Plant do not exceed the limit of Rs. 50 per mensem."

The Controller of Broadcasting is authorised to incur expenditure on the entertainment of and refreshment to artists up to Rs. 200 per month, from the heads "Entertainment of Artistes, visitors, etc." and "Propaganda and Publicity".

(e) *Rental of phone lines.*

- (10) Station Directors may sanction the maintenance of and payment of rent for, telephone lines required for broadcasting up to a limit of Rs. 500 in each cast.

Monthly bills should contain a certificate on the following lines :—

"Certified that the payments for maintenance of and rent for telephone lines for broadcasting do not exceed the limit of Rs. 500 in each cast".

Serial No. of Items.	Description of the Expenditure.
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Special powers, restrictions, etc.

- (11) The Controller of Broadcasting is authorised to sanction the maintenance of, and payment of rent for telephone lines for broadcasting up to a limit of Tk. 1,000 in each case.

(f) Royalties.

- (12) (i) The Controller of Broadcasting and the Station Directors are authorised to sanction the payment of royalties to an owner of copyright work up to a limit of Tk. 250, and Tk. 100 per mensem, respectively, in any one case.
- (ii) The Information and Broadcasting Division is authorised to sanction the payment of royalties to an owner of copyright work up to a limit not exceeding Tk. 720—for yearly contracts, and Tk. 360 for half-yearly contracts.

(g) Proprietary Articles.

- (13) The Information and Broadcasting Division is authorised to purchase direct proprietary articles such as wireless receivers, etc., of a value not exceeding Tk. 1,000 in each case except those stores for which rate or running contracts exist.

III. Central Excises and Salt Department.

(a) Compensation.

- (1) The Collector, Central Excises and Salt, may sanction compensation for loss of private animals while employed on Government work subject to the condition that the total amount payable does not exceed Tk. 500 in any one case.

(b) Expenditure on detection of smuggling.

- (2) Deleted.

(c) Publicity regarding sale of Gypsum.

- (3) The Collector, Central Excises and Salt may incur expenditure up to Tk. 100 per annum on publicity regarding the sale of Gypsum.

Serial No. of Items.	Description of the Expenditure.
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Special powers, restrictions, etc.

(d) *Miscellaneous expenditure.*

All Superintendents in charge of Central Excise Circles are empowered to incur expenditure on (i) repairs to arms and accoutrements, (ii) purchase and repairs to books and maps, (iii) hot and cold weather charges, (iv) purchase of and repairs to furniture and fittings and (v) local purchase of stationery and rubber stamps, in cases of emergency up to Tk. 5 in each case subject to an annual limit of Tk. 20.

IV.—Observatories.

The Director, Meteorological Services has full powers for the sanction of expenditure in connection with the supply of newer beds, for the use of the Meteorological staff on night duty at Observatories on the air routes. The powers of the Director General of Posts and Telegraphs and the authorities subordinate to him are specified in the schedules of financial powers of the officers of the Posts and Telegraphs Department.

V.—Geological Survey of Pakistan.

The Director, Geological Survey of Pakistan has powers to sanction expenditure on police escorts accompanying officers of the Geological Survey of Pakistan who are required to work in dangerous areas, up to a limit of Tk. 200 per annum.

40 Stationery and
Printing arti-
cles.

The procedure for obtaining the supply of articles of stationery, etc., for the use of different departments and officers of the Central Government is laid down in the Pamphlet "Rules for the supply and use of Stationery Stores" issued by the Controller of Printing and Stationery.

The conditions under which stationery and printing stores may be purchased locally and the financial limits on the powers of officers to purchase such stores are laid down in the Rules for the supply of stationery and printing stores for the public service, extracts from which have been reproduced in Appendix 10.

41 Stores

.. See Annexure B to this Appendix.

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
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- 42 Supply of Electric Lamps (bulbs).
- (1) The initial supply of bulbs along with the electrical installation in all the non-residential buildings will be made by the Pakistan Public Works Department.
- (2) Subsequent replacement in all common places in buildings occupied by more than one department will also be the Pakistan Public Works Department.
- (3) Subsequent replacements in other places or in buildings occupied by any particular department are the liability of the department concerned.

For this purpose the powers of departmental officers to incur expenditure will be governed by the general limits specified in this Appendix for non-recurring contingent expenditure.

- 43 Supply of water for drinking, etc. and dusting offices.
- Subject to such restrictions as may be imposed by heads of departments, heads of offices may be authorised to make small monthly payments to Government servants for supplying drinking water or for dusting office or for acting as night darwans or for similar services in addition to their own duties, provided that—
- (i) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office ;
 - (ii) the allowance will not count for leave salary or pension ;
 - (iii) in the case of Government servants already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 10 a month in any one case ; and the head of the office must, in sanctioning any such payment record his reasons therefor, and must satisfy himself—
 - (a) that the work to be done is really necessary;
 - (b) that it is outside the regular duties of Government servants on the permanent establishment; and
 - (c) that the grant of extra allowance to any such Government servant is distinctly more economical than the employment of a fresh agency.

Serial
No. of
Items. Description
 of the
 Expenditure.

Special powers, restrictions, etc.

- 44 Taxes, Municipal and Cantonment.

All officers authorised to draw contingent bills may sanction payment of municipal or cantonment taxes on Government buildings or other Government property, and toll fees, whatever be the amount, when such taxes have been assessed by competent authority. The rules regulating the payment of such taxes are contained in Appendix 19.

Note.—Before any claim for taxes on any property of the Central Government is paid for, officers sanctioning the payment should satisfy themselves that the claim has been legitimately preferred under section 154 of the Act.

- 45 Telegram Charges.

See Postal and Telegraph Charges (Items 29).

- 46 Telephone Charges.

- (1) Ministries and Divisions of the Central Government are authorised for sanction telephone rents for connection with existing telephone systems whatever the amount.

This power may also be exercised by the Director General, Posts and Telegraphs.

- (2) Other heads of departments are authorised to sanction such charges for connections of Government offices with existing telephone systems whatever the amount.

- 47 Tents and Camp furniture.

The initial supply of tents requires the sanction of Government. Once the supply is sanctioned the head of the department can sanction each individual purchase.

Charges for the repairs to and carriage of tents may be incurred under the sanction of the head of the department concerned.

Purchase at Government expense of camp furniture for use on tours is regulated by scales prescribed under general or special orders of Government.

- 48 Toll fees.

See Taxes, Municipal and Cantonment (Item 44).

1—*Purchase and repair.*

- 49 Typewriters, Calculating machines. (1), etc.

Typewriters, Copying machines, Duplicators and Accounting and Calculating machines, required for the use of Government offices should be obtained, through the Controller of Stationery and Printing with the previous sanction of competent authority, *vide* list in Appendix G to the "Rules for the Supply and Use of Stationery Stores" referred to in item 40.

Serial	Description
No. of	of the
Items.	Expenditure.

Special powers, restrictions, etc.

Note.—A list of approved typewriters, etc., is given in the Stationery Office Price List and the sanctioning authority may authorise the supply of any of these types.

- (2) In the case of officers entitled to the free issue of stationery, the bill for typewriters and other machines will be paid by the Controller, except that a bill for the supply of calculating machines should be forwarded with the supply to the indenting officer for payment direct to the supplying firm or agents. In the case of officers who obtain stationery on payment, the bill should be forwarded with the supply to the indenting officer for payment to the suppliers.
- (3) Typewriters, duplicators, etc., which cannot be repaired locally should be sent carefully packed to the Controller who will arrange for the necessary repairs, the cost of which will be paid direct by the officer concerned. No machine can be rejected as worn-out or unfit for use until it has been condemned by the Controller, whole, if he finds it in such a condition as to render further repairs unprofitable, may issue a new typewriter in place of the one returned.
- (4) Typewriters required by Commissions, Committee and Boards of Enquiry should be obtained from the Controller of Printing and Stationery, on hire. That officer will make a monthly charge for the machines supplied. After the Commission, etc., is dissolved, the machines should be returned to the Central Stationery Office, Karachi and Dacca. In no circumstances should new machines be purchased direct for Commissions, etc. and a reasonable time must be allowed to the Central Stationery Office, to make the necessary arrangements for the supply of the machines.

II.—Hiring.

- (5) Heads of departments may sanction the hiring for a period not exceeding two months of typewriters of approved patterns for use in their own offices and offices subordinate to them, when no such typewriter can be obtained through the Controller of Stationery and Printing. The hiring of a typewriter for a period exceeding two months will require the sanction of Government.

Serial
No. of
Items. Description
 of the
 Expenditure.

Special powers, restrictions, etc.

III.—Upkeep.

- (6) Heads of departments may sanction charges for the upkeep of typewriters, calculating machines, copying machines, etc., at the rate of Tk. 2 per mensem per machine.
- 50 **Uniforms and other clothings** The supply of uniforms and clothings to Government servants in cases other than those mentioned in item 24 above, is governed by general or special orders of Government.
- 51 **Water-supply Installations.** See Sanitary, Water-supply and Electrical installations—Item 35.
- 52 **Winding and regulating office-clocks, maintenance of call bells, etc.** Heads of departments may incur charges on account of winding and regulating of office clocks and maintenance of call bells, etc. up to Tk. 15 per mensem and may delegate this power to heads of offices subordinate to them.

ANNEXURE B—STORES.

I.—Stores required for "Works".

- (1) Unless in any case it is distinctly provided otherwise in any departmental regulation or order of Government, the sanction of a competent authority for executing a work carries with it the sanction for incurring necessary expenditure for the purchase of stores required for the work, provided that the cost of the stores including other expenditure connected with the work is within the sanctioning power of the authority that sanctions the work.

Note.—The powers of the officers in the Pakistan Public Works Department to sanction purchase of stores required for works are embodied in the Central Public Works Department Code.

II.—Other Stores.

- (2) Subject to general or special rule or order applicable to particular departments and authorities, and except where it has been distinctly provided otherwise in these rules the powers of subordinate authorities to incur expenditure of the purchase of stores extend to the limits specified in this Appendix as it relates to non-recurring contingent expenditure.
- (3) Special powers delegated in this regard to certain heads of departments are as indicated below.

Serial No. of Items. Description of the Expenditure.

Special Powers; restrictions, etc.

(3) Special powers delegated in this regard to certain heads of departments are as indicated below.

- | | | |
|-----|--|--|
| (1) | (a) Collectors.
Central
Excise, and
Salt. | (i) Power to purchase through the (Directorate of Supplies and Development) plant and machinery up to the limit of Rs. 5,000 including all charges in each case.

(ii) Deleted.

(iii) Power to make purchases of stores in Pakistan up to Rs. 10,000 for one article or any number of similar articles at one time.

(iv) Full powers for the purchase of coal and coke, provided that the indents are placed on the Directorate of Supplies and Development, if required in full wagon loads. |
| (2) | .. | Deleted. |
| (3) | Animal Husbandry
Commissioner. | Full powers for the purchase of stores required for the maintenance of Cattle under his charge and for the manufacture and issue of Dairy products. |
| (4) | .. | Deleted. |
| (5) | .. | Deleted. |
| (6) | Director Meteorological
Services. | (i) Up to Rs. 3,000 at a time for stores purchased in Pakistan, when the article are already in Pakistan and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the (Directorate of Supplies and Development.)

(ii) Full powers to purchase articles in Pakistan.

(a) When serious inconvenience to the public service would be caused by waiting to obtain the articles from England through the High Commissioner for Pakistan in the United Kingdom or from any other country abroad.

(b) When, owing to the greater promptitude of supply an economy can be effected by purchasing in Pakistan, provided the article are already in Pakistan at the time of order. |

Note—If the value of the articles exceeds Rs. 750, the Director should place on record the reasons which making the local purchase desirable.

Serial No of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
		(iii) Full powers for obtaining direct from manufacturers in foreign countries such articles as are required for experimental or research purposes.
(7)	Director General Posts and Telegraphs.	Full powers, to purchase stores for which orders may be placed in Pakistan subject to the condition that unless specially exempted for any particular kind of article or articles, the purchases should be made through the Directorate of Supplies and Development.
		<i>Note</i> —The Director General, Posts and Telegraphs may sanction expenditure on the renting of telegraph lines, wires and cables up to a limit of Rs. 2,000 per annum in each case.
(8)	Other officers of the Posts and Telegraphs Department.	As specified in the Schedule of Financial Powers of officers of the Pakistan Posts and Telegraph Department.
(9)	Director Zoological Survey.	Full powers to sanction the supply of plaets, blocks etc. for the publication of Zoological survey of Pakistan.
(10)	..	Deleted.
(11)	Mint Master .. Lahore.	Full powers for the local purchase of coal and coke and for the purchase in Pakistan of all classes of stores for public service, including plant and machinery not manufactured in Pakistan without the intervention of the Directorate of Supplies and Development.
(12)	..	Deleted.
(13)	..	Deleted.

APPENDIX 9

(See Para. 144).

Rules for the Supply of Articles required for the Public Service.

PART I

The policy of Government is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency, and the following rules, which are applicable to the purchase of stores (other than printing and stationery stores) for the Central Government are prescribed in accordance with this policy. These rules supersede all previous orders on the subject.

In order to give effect to the above policy preference in making purchases will be given in the following order:—

Firstly, to articles which are produced in Pakistan in the form of raw materials, or are manufactured in Pakistan from raw materials produced that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in Pakistan from imported materials provided that the quality is sufficiently good for the purpose;

Thirdly, to articles of foreign manufacture held in stock in Pakistan provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

Ministries and Divisions of the Central Government, or officers specially authorised in the behalf, may, when they are satisfied that such a measure is justified allow a limited degree of preference in respect of price to articles produced or manufactured in Pakistan either wholly or in part for payment in rupees in Pakistan.

Rule 1.—Save as provided in Rules. 7, 7A and 8 all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in Pakistan for payment in rupees in Pakistan.

Rule 2.—Tenders shall be invited in Pakistan and abroad also when considered desirable, for the supply of all articles which are purchases under Rules 1 to 4, unless the value of the order to be placed is small or sufficient reasons to be recorded, exist which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the condition as to delivery and payment prescribed in Rule 1 shall be accepted.

Rule 3.—All articles, whether manufactured in Pakistan or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers premises.

Rule 4.—Important plant, machinery and iron and steel work shall be obtained only from firms approved by the directorate Supplies and Development and specified in the lists issued by the Directorate General of supply and Development from time to time.

Rule 5.—In the case of important construction works let out on contract, article required for the construction of such works may be supplied by the contracting firm, provided that when specifications and/or tests have been prescribed for such articles they shall conform to such specifications and/or shall satisfy such tests.

Rule 6.—Noting in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

Rule 7.—The articles enumerated in Schedule A, or any other articles of a special or unusual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained without reference to those rules, subject to the following conditions;—

(a) Where the value of the purchase exceeds Rs. 5,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules.

(b) The purchasing officer may at his discretion either obtain the article that he requires by indent on the Head of the Mission Concerned High Commissioner for Pakistan, or purchase it direct from manufacturers or dealers abroad. Where resort is had to direct purchase from manufacturers or dealers abroad, tenders shall, whenever practicable, be first obtained.

(c) When articles are purchased abroad under this rule through the agency of the Head of Mission payment shall be made by that Department. In other cases payment shall be made.

(i) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer ;

(ii) in Great Britain and Northern Ireland, through the High Commissioner for Pakistan in United Kingdom.

Rule 7-A. The purchasing officer shall obtain by indent on the High Commissioner of Pakistan Head of Mission all articles not produced in Pakistan and required to be purchased for the public service, stocks of which are not available in the country or could not be made available within the time such articles are required to be brought into service.

In all such cases the purchasing officer shall, before forwarding the indent, place on record his reasons for not effecting the purchase in accordance with the preceding rules and also sign on the indent a certificate in the following form :

"I certify that from enquiries made I am satisfied that the article/articles included in this indent is are not at present available in stock in Pakistan and cannot be made available within the time such articles are required to be brought in service.

Dated.....

Purchasing officer."

Rule 8. Lethal weapons, munitions of war, technical apparatus and equipment, and, any other stores required by the Naval Defence or Air Forces of the Government of Pakistan for which drawing, patterns, specifications or designs have been issued, prescribed or announced by the Government of Pakistan or Commander-in-Chief in Pakistan, shall be obtained by indent on the Head of Mission concerned unless they are available in Pakistan in accordance with the prescribed drawing, pattern, specification or design. Any departure from this rule requires sanction of Government.

SCHEDULE A (See RULE 7).

- (i) Seeds.
- (ii) Cinchona Bark.
- (iii) Articles for experimental purposes.

- (iv) China, glass, cuttlery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.
- (v) Copper, zinc and other non-ferous metal produced in Australia or America.
- (vi) Timber produced in Australia or North America.
- (vii) Such articles as the Superintendents of Vaccine Depots may require for the preparation of vaccine lymph.
- (viii) Chemicals and scientific instruments.
- (ix) Preserved and tinned foodstuffs.
- (x) Articles required for Governor Generals residence.

Not.—Subsidiary instructions for the guidance of officers who are required to make purchases of stores under the provisions of the above rules are contained in Annexure A to Chapter 8.

PART II.—Purchase of stores through the Directorate General of Supplies and Development

1. The following rules apply to the purchase of stores otherwise than in the Defence, Railways and Posts and Telegraphs Departments.

Not.—The Defence Ministry and the Director General of Railways are excluded from the terms "Defence" and "Railway" Department used in this paragraph.

2. Subject to the following exceptions and to any special exemptions sanctioned by the Central Government all stores will be purchased through the agency of the Directorate General of Supplies and Development.

- (1) Foodstuffs and forage.
- (2) Lethal stores.
- (3) Stationery stores, printing stores and office machinery and appliances as detailed in the Lists appended to the Rules regulating the purchase of stationery and printing stores for the public service (Appendix 10).
- (4) Medical stores.
- (5) Mathematical instruments, which under standing orders are to be obtained from the Survey of Pakistan.
- (6) Scientific instruments and accessories of special character which involve a departure from standard.
- (7) Coal and coke in cases in which the total annual requirement is less than 150 tons in respect of each commodity, and firewood and charcoal.
- (8) Straw.
- (9) Road metal, bricks, stone, marble and similar building materials, lime sand and chalk.
- (10) Pakistan made wooden and cane furniture, country carts and boats, hand carts, trucks and trolleys, which can be satisfactorily and economically obtained from local sources.

(11) China, glass, cutlery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.

(12) Ordinary packing cases.

(13) Subject to the proviso below, other classes of stores of a value not exceeding Rs. 100 in each case and not exceeding in the aggregate Rs. 1,000 in any one year; except stores for which running and rate contracts have been placed by the Director General of Supply and Development. In respect of these classes of stores purchase may be made *direct in cases of emergency or when such stores can be more conveniently obtained locally* up to a limit of Rs. 25 in each case.

Provided that purchasing officers may indent on the Directorate General of Supplies and Development both for stores for which running and rate contracts have been made and for the other classes of stores referred to in this clause in cases in which the value is below the amounts mentioned above when the purchasing officers are themselves unable to make suitable arrangements for supply.

Note.—The limit of Rs. 25 up to which stores included in the rate and running contracts can be purchased locally in cases of emergency, may be waived in the case of officers stationed at places other than those where stocks are held against such contracts; provided that the supplies are required urgently and can be obtained by the indenting officers locally or from an nearer station. In such cases direct purchase of this class of stores may be made of a value not exceeding Rs. 100 in each case and not exceeding in the aggregate Rs. 1,000 in any one year.

3. The methods to be adopted in entrusting the supplies to the Directorate General of Supplies and Development by the indenting officers and the procedure followed by that Directorate in arranging for their supplies and payment and the accounting of their price and overhead charges, etc., are described in the pamphlet issued by that Directorate.

4. Unless the amount payable is less than one rupee payments for stores obtained through the agency of the Directorate General of Supplies and Development may be made only by Audit officers concerned, and on the forms prescribed for the purpose and should in no circumstances be made by the indenting officers themselves.

APPENDIX 10

(See Para. 144)

Rules Regulating the Purchase of Stationery and Printing Stores for the Public Service

PREAMBLE

The policy of Government is to make their purchases of stationery and printing stores for the public service in such a way as to encourage the development of the industries of the Country to the utmost possible extent consistent with economy and efficiency and the following rules, which are applicable to the purchase of such stores for the Central Government and for provinces other than Governors provinces are prescribed in accordance with this policy. These rules supersede all previous orders on the subject and apply to the purchase of all the articles included in the Lists appended to these rules.

Rule 1.—Purchase in Pakistan.

Save as provided in rule 5 all stationery and printing stores required to be purchased for the public service shall be purchased on the condition that delivery shall be made in Pakistan for payment in rupees in Pakistan.

Rule 2.—Tenders.

(a) Tenders shall be invited in Pakistan and also abroad when considered desirable unless the value of the order to be placed is small or sufficient reasons (which shall be recorded) exist for concluding that it is not in the public interest to call for tenders.

(b) No tender which fails to comply with the condition as to delivery and payment prescribed in rule 1 shall be accepted.

(c) Tenders shall be opened after intimation to the tenderers and in the presence of those tenderers who desire to attend.

Rule 3.—Preferences.

(a) Preference in making purchases will be given in the following order :—

First, to articles produced in Pakistan in the form of raw materials, or manufactured in Pakistan from raw materials produced in Pakistan, provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in Pakistan from imported materials, provided that the quality is sufficiently good for the purpose

Thirdly, to articles manufactured abroad and held in stock in Pakistan provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

(b) The Controller of Printing and Stationery, and the Director General Survey of Pakistan may, when they are satisfied that such a measure is justified, allow with the sanction of Government a limited degree of preference in respect of price to articles produced or manufactured in Pakistan either wholly or in part.

Rule 4.—Inspections and Tests.

All articles shall be subject to inspection before acceptance, and article for which specifications and or tests have been prescribed shall be required to conform to such specifications and or to satisfy such tests.

Rule 5.—Purchase of Special Articles.

(a) When suitable and economical purchases of articles of a special or unusual character cannot be made in accordance with the preceding rules the Controller of Printing and Stationery, and the Director General Survey of Pakistan may at their discretion obtain the article they require through the Heads of Mission Concerned.

(b) Where the value of the purchase so made exceeds Rs. 2,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with rules 1 to 4.

Rule 6.—Inter-Departmental Purchases.

Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

Rule 7.—Powers of Purchase.

(a) The Controller of Printing and Stationery; exercises full powers.

(b) In cases of emergency the Deputy Controller, Stationery, can purchase locally stationery and printing stores up to Rs. 10,000 in each case, subject to a report being made to the Controller of Printing and Stationery, if the value exceeds Rs. 250.

(c) Officers in charge of Government Printing Presses can purchase locally any article or any number of similar articles, purchased at one time, included in list C. up to Rs. 250, or with the sanction of the Controller of Printing and Stationery, up to Rs. 1,000 in each case.

(d) The Director General Survey of Pakistan exercises full powers in respect of stores included in list C required for his map reproduction offices.

(e) Deleted

(f) To meet urgent and unforeseen requirements General Managers of State Railways can purchase locally stores included in list A up to Rs. 500 in each case subject to a limit of Rs. 5,000 per annum, and any article or any number of similar articles purchased at one time, included in the lists B and C up to Rs. 1,000 in each case. They have power to delegate all or any of their powers to the Controller of Stores of the Railway or the officer in charge of the Railway Printing Press.

Rule 8.—Petty Purchases

(a) When it is inconvenient to obtain stores included in lists A and B through the agency of the Controller of Printing and Stationery, petty local purchases may be made without reference to the preceding rules by the authorities to whom this power has been delegated.

(b) Heads of Central Government, Local Administrations, heads of departments, General Officers Commanding-in-Chief and General Officers Commanding Districts and Independent Brigades are empowered to sanction such purchases or delegate to officers subordinate to them to make such purchases up to Rs. 20 in each case (Rs. 100 in each case for Heads of Branches of Army Headquarters, and General Officers Commanding-in-Chief Commands) and subject to a limit of Rs. 250 per annum.

Provided that, except in the case of Local Administrations, these powers shall not be delegated without the sanction of, and subject to such additional restrictions as may be imposed by Government.

Note.—The powers given to certain military officers entered in Appendix B of the Rules for the Supply and use of Stationery Stores to make direct purchases are not affected by this rule.

LISTS**A.—STATIONERY STORES**

1. Paper of all kinds, whether in sheets, rolls, reels or pads, and envelopes of all kinds.

2. Cardboards, mill boards, pulpboards, pasteboards and strawboards.
3. Parchment and vellum (limitation or real).
4. Book-binding materials.
5. Books (blanks, rules or loose leaf including equipment).
6. Writing and drawing materials including—
 - (a) pens, pencils, crayons, chalks (writing and drawing) and pen-nibs of all kinds;
 - (b) inks, ink powders, ruling paste, ink-stands and inkpots;
 - (c) water colours and boxes, saucers and brushes for such colours and slants;
 - (d) rulers, tracing cloth, ferro-gallic linen and ferro-prussiate cloth;
 - (e) Erasers (steel or rubber), slates and sponges; pads (writing and signature).
7. Desk appliances including—
 - (a) Knives, hones, scissors, punching and stapling tools, bells;
 - (b) envelope cases, trays, date cards, tag labels;
 - (c) pins, pin-cushions, fasteners, paper-cutters, eyelets, paper clips, paper weights, gum bottles and brushes and sealing wax.
8. Rubber stamps, metal seals, etc., rollers (rubber, thumb-impression and cyclostyle), thumb-impression slabs and pocket cases; pads (rubber and leather) for stamping.
9. Glue, gum, tags, straps, thread and twine, if required for office purposes
10. Packing cases and other packing materials (for Stationery Officers and Printing Presses only).

B.—OFFICE MACHINERY AND APPLIANCES

1. Typewriters and accessories including ribbons.
2. Duplicators (flat and rotary) and office printing machines and accessories
3. Calculating machines.
4. Addressographs, protectographs and similar machines.
5. Card index systems and cabinets.
6. Miscellaneous office requisites, e.g., letter scales, numbering and dating machines.
7. Machinery, etc., required for testing paper and other stationery stores.

C.—PRINTING STORES

Printing machinery of all descriptions including machines for composition, lithography, bindery, embossing, type casting, etc., etc., and accessories.

Printing furniture, including composing frames and cases, galleys, chases; quoins, riglets, leads, rules, etc., etc.

Type and type metal, and metal for conversion into type metal.

Ink, printing and lithographic.

Litho stones and plates.

Press and ruling machine blankets.

Glue, glucose, glycerine and other chemicals required for printing.

APPENDIX 11

(See Para 170)

Regulations for the conduct of the Audit of Stores and Stock Accounts.

1. The audit of stores accounts kept in any office or department of Government shall be directed to ascertaining that the departmental regulations governing purchase, receipt and issue, custody, condemnation sale and stock-taking of stores are well devised and properly carried into effect. and to being to the notice of Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

2. As regards purchases of stores, Audit will see that—

(i) these are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;

(ii) the rates paid agree with these shown in the contract or agreement made for the supply of the stores ;

(iii) certificates of quantity and quality are furnished by the passing and receiving officers before payment is made, except where the contrary is allowed by the rules Government regulating purchase of stores; and

(iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

4. Stores in many cases, represent a locking up of capital which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

The accounting for and maintenance of unserviceable stores, which cannot be utilised by the department in whose custody they are kept, involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy

of the quantity balances in the books. Audit shall not, except when specially authorised to do so, assume responsibility for the physical verification of stores, but it has the right to investigate blances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of Government, and not under the heads of individual departments.

7. Where a priced account is maintained, Audit will see that—

(i) The stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, are correlated with market rates and revised where necessary ;

(ii) The value accounts tally with the accounts of works and of departments connected with stores transactions, that the total of the valued account tallies with the outstanding amount in the general accounts ; and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores ; and

(iii) Steps are taken for the adjustment of profits or losses due to revaluation, stock-taking, or other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and extent to which those accounts should be examined by Audit will be such as may be agreed upon between Government and the Accountant General.

9. The procedure prescribed by the Auditor General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. When necessary, separate rules of procedure shall be laid down by the Accountant General with the concurrence of Government.

APPENDIX 12

(See Para. 217)

Memorandum explanatory of Government Provident Fund Rules-vis-a-vis the law on the subject.

PREFACE.

[The object of this memorandum is to lay down for the assistance of officers called upon to administer the Provident Fund Rules, certain practical principles which may be safely followed in their administration. The memorandum is not exhaustive and exceptional cases may arise which are not covered by these instructions, but it is hoped that it will be found useful in dealing with the generality of cases arising under the various Provident Fund Rules.

2. The memorandum does not cover the Railway Provident Fund Rules, and, therefore, its application to cases arising in connection with the administration of those Rules is limited to such provisions of the Railway Provident Fund Rules as are similar to those on the civil side.

3. It is hoped that the memorandum will be useful also to subscribers and that it will assist them to arrange for the disposition of their policies in a manner which will enable their families to realise provident fund deposits with the minimum of inconvenience and expense.

4. The Memorandum is intended for official use only].

1. It may be observed at the outset that the various Provident Fund Rules have been framed under section 96-B of the Government of India Act, 1919, and that they have been kept alive under Section 276 of the Government of India Act, 1935, so far as they are consistent with the Act and are to be deemed to be rules made under the appropriate provisions thereof.

2. The rules come into contact with the law as regards—

- (1) the protection of deposits.
- (2) the power of disposition of deposits.
- (3) the repayment of deposits on the death of the subscriber or depositor, and
- (4) life insurance policies and their assignment and re-assignment.

The Provident Fund Act itself and the statutory rules framed under the Government of India Act, legislate for (1), (2) and (3) and the Indian Contract Act, the Transfer of Property Act, the Married Women's Property Act and the Insurance Act, 1938., govern the assignment and re-assignment of insurance policies.

3. *Effect of section 3 (1) and 3(2).—The protection of deposits.*—The Provident Fund Act protects deposits both during the life time of and after the death of the depositor. Section 3 (1) gives complete protection during the life time of the subscriber against creditors and also against Government save to the extent contemplated in Section 6 in the case of a Contributory Provident Fund. Section 3 (2) deals with the protection of deposits *after death* and ensures that any sums standing to the credit of any subscriber to any Provident Fund at the time of his death and payable under the rules of the Fund to any dependant shall, subject to any deduction authorised by Section 6 (if the Fund is a Contributory Provident Fund), vest absolutely in the dependant free of any charge (including even succession duty). This protection does not extend to a person who becomes entitled to the Provident Fund money but is not a dependant. The payment to the dependants is, however, subject to any assignment or charge made prior to the Act unless the dependant is a child or widow of the subscriber, in which case even an assignment made before the 1st April, 1926, will not prevail.

4. *Power of disposition.*—A subscriber after retirement from service is at perfect liberty to withdraw his deposit in a provident fund and deal with them as he pleases. While in service, however he is entitled to and,

as a matter of practice, required to make arrangements to dispose of his deposits by nominating some member or members of his 'family' to receive the money after his death (the word 'family' has been defined in the rules). A subscriber who has no family can nominate any one he pleases but such a nomination will become void when he acquires a family. The legal position, briefly stated, is that a nomination made in accordance with the rules of the fund confers on the nominee an absolute right notwithstanding that the personal law of the subscriber might prescribe a different destination for the deceased subscriber's estate.

The legal effect of a nomination is stated in section 5 of the Provident Fund Act. That Section requires careful reading. Section 5 (1) by itself does not provide for any nomination to be made and does not by itself create any right in favour of the nominee. It merely gives protection and force to a nomination made in accordance with the rules of the Provident Fund. If, therefore, a rule exists in any Provident Fund Rules (as in Rules 26 of the State the Railway Provident Fund Rules), rendering nominations invalid by marriage or remarriage, nominations, even if valid when made, will become ineffective if a subscriber or re-marries and will not be nominations to which the protection of Section 5 (1) of the Act will extend.

A nomination made under Section 5(1) of the Act must be valid nomination in accordance with the rules in force at the time such nomination is made. There is always a risk that such nomination may lose its effect in the light of subsequent amendments or alterations of the rules. Rule 8(9) of the General Provident Fund (Central Services) Rules only gives protection to nominations made before the rules came into force. In order that there may be no doubt as to the validity of any nomination it is in the interest of subscribers to see that nominations are in accordance with the rules as they may stand amended or altered from time to time.

Section 5(2) merely extends the scope of the Succession Certificate Act of 1889 and Bombay Regulation VIII of 1827 and enables nominees mentioned in Section 5(1) to claim succession certificates under these enactments [payment of such claims has also been provided for in Section 4(c) (1) of the Act].

A subscriber or depositor is permitted in his life time to draw on his deposits or subscriptions for payment of premia on a life insurance policy which is thus financed out of the General Provident Fund. The subject of life insurance policies is, however, sufficiently important to merit separate treatment in another section.

5. Repayment.—Sections 3(2) and 4 of the Provident Fund Act regulate repayment of Provident Fund deposits but the latter section should be read in conjunction with the relevant provident fund rules governing the manner of distribution of deposits. Any sum payable under these rules to a member of the family of a deceased subscriber vests in such member under sub-section (2) of Section 3 of the Act and is payable to such dependant or, if such person is a minor or a lunatic, to the person authorised by law to receive it on his behalf. The person undoubtedly authorised by law to receive, on behalf of a minor, the sum payable is a guardian appointed by a court.

6. Under most of the Provident Fund Rules (except the Indian Civil Service and the State Railways Provident Fund Rules) the Provident Fund money must be paid in equal shares to the members of the family if there is no nomination or if the nomination is in favour of a person who is not a member of the family. If there is no family and the subscriber has nominated an outsider, payment is regulated under Section 4(1) (b), if the total amounts does not exceed Rs. 5,000, and under Section 4(1) (c) if the sum exceed Rs. 5,000. The following examples illustrate how repayment is made under the General Provident Fund (Central Services) Rules.

Example 1. There is a family and there is a nomination in favour of one member of the family. The money vests in the nominee and payment must be made to the nominee. [See Sections 3(2) and 4(1) (a) and the relevant Provident Fund Rules].

Example 2. There is a family, but there is no nomination in favour of any member of the family or the nomination is not valid under the rules. Payment must be made to all the members of the family in equal shares [see Section 4(1) (a) and the relevant Provident Fund Rules].

Example 3.—There is no family and there is a nomination in favour of a person who is not a member of the family. Payment will be made to the nominee if the amount does not exceed Rs. 5,000 [see Section 4(1) (b) and the relevant Provident Fund Rules] but if the amount exceeds Rs. 5,000, payment, will be made to such nominee only on production of a succession certificate, probate, or letters of administration [see Section 4(1) (c) (1)].

Example 4.—Where there is no family and no nomination in favour of any person, payment will be made—

- (a) if the amount does not exceed Rs. 5,000 to the person appearing to the Accounts Officer to be entitled to receive it [see Section 4(1) (b)].
- (b) if the amount exceeds Rs. 5,000 to the person producing letters of administration probate or succession certificate.

An assignment of deposits by the subscriber made before the 1st April, 1926 will be recognised to the extent contemplated in Section 3(2) of the Act even if there is a family, but this concession gives no relief to the assignee if the subscriber leaves a widow or a child.

7. *Life Assurance Policies and their assignment and re-assignment.*—To enable Government servants to make more satisfactory provision for their families, particularly during the early years of their career when their subscription and the total amounts of their deposits cannot be large, Government have agreed to allow subscribers to finance policies from Provident Funds.

This decision was largely actuated by the consideration (i) that the maximum amount of the insurance provided under the Postal Life Insurance Scheme itself was not a high figure (Rs. 20,000 and (ii) that Government could not, while permitting policies under their own scheme of life insurance, refuse a right to take out policies with public companies. The result has been, however, innumerable references with regard to the legal

aspects of the assignment and re-assignment of policies necessitated by the fact that they are financed from the Provident Fund.

8. *Necessity for assignment.*—A policy of assurance on human life means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life or any instrument evidencing a contract which is subject to the payment of premia for a term dependent on human life. Loosely put, an assurance policy may be defined as a contingent contract between the assured person and the assurer under the terms of which payment of a certain sum of money is guaranteed on the occurrence of a certain contingency, namely, the death of a subscriber or the maturity of the policy. The assured, if the policy matures during his life time, and the successors of the assured, if the policy matures on his death, have the right of claiming the proceeds of the policy from the assurance company. These policies, being as a rule actionable claims, are capable of being transferred. On a transfer, the transferee becomes entitled to the proceeds of the policy. Government permits the subscriber or depositor to pay assurance premia from the sum standing to his credit in his Provident Fund Account. Government also permits a favourable rate of interest as also certain other concessions for the benefit of the family of the Government servant in question. Money paid out of the Provident Fund to finance policies goes out of the Fund altogether and it is conceived that as regard succession, protection from attachment and life purposes the provisions of the Provident Fund Act do not apply to the policy or the proceeds thereof. With a view to obtaining security for the moneys thus advanced Government insists that these assurance policies should be assigned to them. Government has also another object in view, namely to prevent the subscriber from trafficking in the policy, and to secure the proceeds of the policy, as far as allowed by the law, for the purposes for which the Provident Fund is designed.

It has been urged that a formal assignment is unnecessary and leads to legal difficulties and that the same object could probably be achieved if the policy were merely kept in deposit by the Accounts Officer. The legal position is that a mere deposit creates no legal right and that a title to a policy can only pass by means of a formal assignment as required by Section 130 of the Transfer of Property Act.

It has also been argued that a formal assignment is unnecessary because Government does not foreclose on the policy at any time. This does not seem to be a correct statement of the position. Normally, it is true, Government does not realise the proceeds of the policy to do so before maturity would be detrimental to the subscriber's interest except where the policy matures before the retirement of a subscriber and where the amount assured *plus* accrued bonuses is less than the whole of the amount withheld or withdrawn with interest. But in such cases it is clear that the policy money cannot be claimed in the absence of an assignment as the insurance company would refuse to pay and to cover these cases assignment is essential.

A further criticism that has been levelled is that assignment does not secure Government against a covert assignment which it is suggested, can be effected by means of a separate document. There is no force in this criticism because the notice of assignment given to the insurance company concerned in every case would take precedence over any other subsequent notice that may be received.

It follows that if policies financed from the Provident Fund are not assigned difficulties will arise and the purpose for which provident Funds were instituted may be defeated.

9. *Married Women's Property Act Policies.*—The Provident Fund Rules, therefore, rightly require the assignment of all policies excepting only a type of policy “expressed on the face of it to be for the benefit of the wife of the subscriber or of his wife and children or any of them”. This type of policy is the very type defined in Section 6 (1) of the Married Women's Property Act, 1874, which applied originally to all persons other than those professing the Hindu Mohammedan, Buddhist, Sikh or Jain religions, and was extended to Hindus, Mohammedans, Sikhs and Jains with effect from the 1st December, 1913, in Madras and from the 1st April, 1923 in other parts of British India. It is, therefore, correct to say that all policies except those covered by the Married Women's Property Act should be assigned to Government.

The reason for making this exception is not for to seek. A policy covered by the Married Women's Property Act, “shall inure and be deemed to be a trust for the benefit of his wife and children or any of them according to the interest so expressed and shall not, as long as any object of the trust remains be subject to the control of the husband or to his creditors or form part of his estate”. The policy is at no time the property of the subscriber and he cannot assign it. It is true that if his wife and children join the subscriber can assign the policy to Government. But as in most cases the children are minors such an assignment is practically impossible. An assignment of a policy covered by the Married Women's Property Act being for all practical purposes impossible, Government has to be satisfied with something less than an assignment. The rules therefore, require that such policies should be delivered to the Accounts Officer.

Deposit of the policy is less satisfactory than assignment. It creates no legal right in favour of Government and the subscriber, his wife and his children if of full age can acting together transfer the policy to a stranger. Immediately such a transaction is discovered rule 26 of the General Provident Fund (Central Services) Rules or the corresponding rule in regard to other funds can be enforced. It is quite conceivable that a wife in whose favour there is a statutory limit under this Act, many, when the policy matures insist upon retaining the proceeds of the policy and refuse to pay it to the Fund. In that case Government, it is apprehended will be without a remedy.

High Courts differ on the question what is a policy “which on the face of it is for the benefit of the subscriber's wife or of his wife and children or any of them”. The ordinary endowment policy on the life of a subscriber is payable on the subscriber's death or at the age of 55 and is made payable to the subscribers' wife provided she survives the assured; failing her, to the assured, his executors, administrators or assigns. One High Court has held that this is not a policy for the benefit of the wife, that the wife is merely a contingent beneficiary and that the policy does not fall within Section 6 of the Married Women's Property Act. Another High Court, giving a more extended meaning to a “policy on the face of it payable to a wife, etc.” has taken the contrary view. In practice it is safer to accept the restricted meaning and insist upon assignment of all policies, in which the wife and the children take a contingent interest. After all, if the Privy Council, were to hold that policies of the contingent beneficiary type are covered by the Married Women's Property Act

and that the words should be given an extended meaning an assignment would merely turn out to be ineffective. The safest principle in dealing with this class of cases is when in doubt take an assignment. It can do no harm.

10 *Acceptability of policies.*—Though no legal point arises in connection with the acceptability of policies it might be of advantage briefly to mention the condition which have to be satisfied before a policy is allowed to be financed from a Provident Fund—

(i) The policy shall be one effected by the subscriber himself of his own life or on the joint lives of the subscriber and the subscriber's wife or husband (there are women subscribers).

(ii) The policy must be capable of being legally assigned by the subscriber to Government. The only exception are Married Women's Property Act policies, which have been dealt with in the previous paragraph. Without an assignment, that is a legal transfer of the claim, Government has no legal right to the policy as a security against the advance made from the Provident Fund.

(iii) The policy must be free from any prior charge or encumbrance. though an exception is, however, made in the case of a policy which has already been assigned to the wife. But in such an event, it is necessary, either that the wife should be divested of her right in the policy by a formal re-assignment to the husband, or that both husband and wife should join in the assignment. A special form of assignment has been devised for this purpose. In all cases, therefore, the prior assignee must be divested of his rights before the policy can be accepted. The real point is that when a request is made for a policy to be financed from the Fund the interest in the policy which has been taken out must, if it is to be financed from the Fund, belong wholly to the subscriber. An exception is a policy to which the Married Women's Property Act applies.

Policies financed from the Indian Civil Service Provident Fund are neither assigned to the Secretary of State nor deposited with the Accounts Officer.

(iv) The policy must not be for the benefit of any person other than the subscriber, or his wife, or the husband of the subscriber, or the wife or husband and children of the subscriber, or any of them. The Provident Fund has been created in order that provision may be made for the support of the family in the event of the untoward death of the subscriber. The object of the fund would be defeated if the policy were so framed as to pass the benefit to an entire stranger.

(v) The policy should not be an educational endowment policy which falls due for payment in whole or in part before the subscriber's normal age of superannuation. It is the duty of a subscriber to provide for the education of his children before he reaches the age of superannuation.

11. *Assignments of policies.*—It has already been stated that all policies except those to which the Married Women's Property Act applies must be assigned. Such policies fall into the following classes :

1. Policies in respect of which no prior assignment exists;
2. Policies in respect of which there is a prior assignment in favour either of a stranger or the wife ;
3. Policies under which a subscriber and his wife or husband are jointly assured ;
4. Policies not falling within the Married Women's Property Act, but in which the wife has a clear interest (as in a case where on the death of the subscriber the sum assured is payable to the wife and on maturity to the subscriber and his wife jointly).

For convenience, reference has been made to the General Provident Fund (Central Services) Rules only.

(1) As regards the first class of policies an assignment in Form 1 to the Third Schedule would offer no difficulties.

(2) Where there is a prior assignment in favour of a stranger, however, the interest in the policy has passed to the stranger and it will be necessary, if legal title is to be passed to Government, for the stranger to divest himself of his right by a formal re-assignment of his interest to the subscriber. The subscriber must then execute a fresh assignment to Government in Form I. In cases where the policy was assigned to the wife it was the practice to treat her as a joint assured and to make her join in the assignment to Government. The law officers disapproved of this procedure. They pointed out that the assured had already transferred his interest in the policy to his wife, and that it was doubtful, in the event of the death of the wife before maturity whether the assured could claim payment to the exclusion of the heirs of the wife. They suggested either that the wife should re-assign the policy to the subscriber and the subscriber should then assign the policy to Government or that by a single assignment the wife should divest herself of her rights and agree to the subscriber assigning the policy to Government. In the interests of simplicity and convenience the latter course was adopted and Form 3 to the Third Schedule is the result. This step, however, has caused some degree of hardship to the widows of subscribers—a point which is discussed at some length in the section on re-assignment.

(3) Where a husband and wife are jointly assured and the interest of the policy passes to the survivor, it is clearly necessary that both parties should join in the assignment to Government and Form 2 has been provided for this purpose.

(4) In this class, of cases also it will be necessary for the husband and wife to join in the assignment to Government in Form 2.

12. *Notice.*—All Accounts Officers should bear in mind that notice of an assignment should always be given to the Insurance Company immediately after execution. This notice is very important, since under Section 38 of the Insurance Act of 1938 priorities will rank in order of notice, whereas at present priority is decided according to the date on which an assignment is executed. The Accounts Officers should either see that Notice of Assignment is promptly given by the subscriber or send the notice signed by the subscriber with a covering letter to the company and see that the letter is acknowledged. It will be possible for the Accounts Officer to satisfy himself at the same time by an enquiry from the company that no previous assignment has been registered.

13. *Re-assignments.*—The various Provident Fund Rules require that a policy which has been assigned to Government should be re-assigned to the subscriber, beneficiary or to such person "as may be legally entitled to receive it". No difficulty arises in a case in which a subscriber and his wife are jointly assured or where they have a joint interest in the policy, and the husband and wife are joint assignors as the survivor in such cases as the surviving co-assignor, is legally entitled to have the policy re-assigned to him or her. In all other cases, however, where the subscriber dies in service the problem arises as to who is legally entitled to re-assignment. Though it is open to Government under the rules to re-assign the policy to whatsoever person it considers legally entitled to receive it, without probate or letters of administration or succession certificate, they follow this procedure entirely at their own risk as there is always the possibility that person may later come forward as persons rightfully entitled to the proceeds of the policy and seek to fasten liability on Government for re-assigning it to a wrongful claimant. To be on the safe side therefore, it is essential that Government should satisfy themselves in all cases that the person to whom they re-assign the policy is the person who is legally entitled to receive it and this can be achieved only on production of letters of administration, probate or succession certificate. This requirement, however, has given rise to some degree of inconvenience as production of legal representation involves the expenditure of an appreciable sum of money which in many cases may be out of all proportion to the balances standing to the credit of a deceased subscriber. To minimise the degree of inconvenience, therefore, it has been decided that where the amount is small and the claimant is the widow or a child of the subscriber and where there is other evidence to show that she is the heir to the estate, such as the fact that the rest of the estate and the provident fund money have gone to her and her children, the policy can safely be handed back to the widow without a formal deed of re-assignment. A letter would then be addressed to the Insurance Company stating that Government have no further claims against the policy and the company left to decide whether or not they should pay to the person who produces the policy on the evidence before them or on the production of legal proof of succession. Such a procedure has been criticised as in conflict with the statutory rules which require a formal re-assignment. On the other hand, if the person who appears to be legally entitled to the policy is prepared to accept the policy without a formal deed or re-assignment Government cannot very well insist on a formal re-assignment, particularly as the claimant would thereby be committed to the expenditure of an appreciable sum of money. If however, an Insurance Company were to insist on a reassignment of such a policy to the person legally entitled to receive it there would be no other alternative but to request the party claiming the policy to produce legal representation and on this being done to re-assign the policy to such person.

A reference has been made in paragraph 11(2) above to cases of hardship to widows of subscribers. This arises because, when a wife divests herself of rights accruing under an original assignment in order that the policy may be assigned to Government. The policy can only be re-assigned to her on production of proof of legal title; to obtain such proof in the shape of probate of a will, letters of administration or a succession certificate she has to pay heavy *ad-valorem* fees.

It was the practice therefore to sanction an assignment by the subscriber in favour of his wife or children subsequent to the assignment in favour of the wife and subject thereto. It was apprehended that such a subsequent

assignment would attract the provisions of rule 26 of the General Provident Fund (Central Services) Rules, but it was considered that so long as the assignment was with the sanction of Government government waived the enforcement of the rule.

This practice, however, should not be further countenanced, as an unobjectionable method by which re-assignment can be secured without production of probate or letters of administration has been devised and will be available to subscribers.

It is as follows:—

(i) Cancellation of the assignments in Form I in favour of Government if one is already in existence;

(ii) Execution of an assignment in favour of the subscriber and his wife as joint tenants in the following form;

"I (here state name and description of the assured) do hereby assign and transfer the benefit of the within policy and all moneys receivable thereunder or in respect thereof to myself and my.....(here state relationship and name) *To Hold* the same unto myself and the said.....or survivor as joint tenants and I declare that on the death of either, the receipt of the survivor shall be a sufficient discharge to the Insurance Company within named.

Dated the day of 19 .

Witness:—

(1)

(2)

(Signature)."

and

(iii) Execution of an assignment by the subscriber and his wife or her husband in Form 2 in favour of Government.

Such an assignment has the effect of creating a joint tenancy in favour of the wife with the result that she is entitled to claim the policy in her own right as a surviving co-tenant on the death of the subscriber.

APPENDIX 13.

(See Para. 264.)

Rules regulating the Grant of Advances to pay for the Passages Overseas of certain Government Servants of Non-Asiatic Domicile and their Families.

1. In these rules "family" means a Government servant's wife, legitimate children and step children residing with and wholly dependent upon him.

Note.—The words "residing with and wholly dependent upon" used in this rule cover children, who are being educated partially or wholly at the expense of the parent.

2. These rules apply only to gazetted Government servants of non-Asiatic domicile holding substantively a permanent post in any of the Civil Departments or in the Military Accounts Department; and to Military Commissioned Officers (including Military Assistant Surgeons with commissioned rank) of non-Asiatic domicile in civil employ:

Provided that in the case of a Government servant entitled to free passages for himself and his family under any scheme of passage concessions sanctioned by the late Secretary of State or any other authority, an advance under these rules will be admissible only when the balance in the passage account maintained under the scheme in question at the credit of the person or persons for whose passage the advance is required has been exhausted.

Note.—A Government servants' domicile for the purpose of these rules is determined according to the criteria laid down in Appendix B of Schedule IV of the Superior Civil Services Rules.

3. An advance may be made to a Government servant for the cost of passages by sea or by air from a port in Pakistan to a port outside Asia of himself and members of his family and also for the cost of such passages for return to Pakistan. The advance for members of the family will be admissible even though they do not accompany the Government servant on the journey.

4. The amount of each advance shall not exceed four months' pay of the Government servant or Rs. 6,000 whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees being a multiple of 36.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limits mentioned in Rule 4. For the purpose of recoveries, each advance shall be treated separately.

6. The sanctioning authority will be the Ministry or Division of the Central Government concerned or other subordinate authority to which the power may be delegated with the consent of the Ministry of Finance.

7. An advance will not be admissible to a Government servant who does not intend returning to civil duty on the expiry of the leave and the Government servant shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should at the same time state whether he has taken, or intends applying for, an advance for the same purpose under the rules regulating the General Provident Fund or any other similar Provident Fund Rules.

8. (1) Advances will be recovered in thirty-six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as hereinafter provided in this rule, no recovery will be made from a Government servant while he is on leave. A borrower may, however make repayment is less than thirty-six instalments, provided that each instalment is a sum expressed in whole rupees or may repay two or more instalments at the same time.

Note.—The recovery of the advance shall ordinarily commence when the first payment of a full month's pay is made to the Government servant on his return from leave. But when a Government servant while himself remaining on duty draws an advance for the members of his family only, recovery shall commence in the month following that in which the advance is drawn

(2) Simple interest will be charged on these advances at the rate fixed by Government for the purpose and will be calculated on balances outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or more instalments each instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

(3) If the Government servant retires or applies for and receives permission to retire on the expiry of his leave, the outstanding balance of the advance (with interest, if any, accrued thereon) will be recoverable at once, but where undue hardship is likely to result from compelling payment, in one instalment a Ministry or Divisions of the Central Government or the High Commissioner for Pakistan in United Kingdom may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension leave salary admissible to the Government servant at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over a total provident fund subscriber on his retirement.

(4) The borrower will submit to the Accountant General concerned or, if the advance is paid in England to the High Commissioner for Pakistan in United Kingdom within three weeks of the receipt of the advance, receipt showing the amount of payments made for passages. Where, however, the money for passages has to be remitted from Pakistan to England (or *vice versa*) the time for submission may be extended by two months. In the event of failure to comply with this rule, the amount advanced (with interest, if any accrued thereon) shall be recoverable at once. If the receipts produced are for an amount less than that advanced the balance shall be recoverable at once.

9. Subject to the conditions of these rules, the High Commissioner for Pakistan in United Kingdom may sanction an advance to a Government servant on leave drawing his leave salary in London for the cost of passages for return to Pakistan of the Government servant and his family as also for the cost of return passages to Pakistan of any of his children who may be residing in the United Kingdom for the purposes of education, provided no advance for the same journey has been previously made.

10. A Government servant receiving an advance under these rules will, receipt of the advance, sign and deposit with Government an undertaking in Form G. F. R. 21.

APPENDIX 14.

(See para. 271).

Rules for the Guidance of Persons sending Patients for Anti-rabic Treatment and for Patients arriving at a Pasteur Institute.

Note.1.—The term 'Pasteur Institute' or 'Institute' as used in these rules includes any Government, Municipal, District Board or Local Board

Hospital at which anti-rabic treatment is available. The patient should go to the nearest Hospital or Institute in the Province in which he falls ill.

The term 'Director' means the head of the Institute by whatever designation he may be called.

Note 2.—The term "Government servant" as used in these rules includes—

- (1) apprentices who are in the whole time service of Government and are remunerated from Revenues of the Central Government;
- (2) Deleted.
- (3) labourers employed in the Salt Department at Khewra and Sambhar ; and
- (4) members of work charged establishment in the Pakistan Public Works Department.

1. The following rules have been prescribed in regard to the grant of concessions to Government servants under the administrative control of the Central Government, other than travelling allowances admissible under the provisions of Supplementary Rules 156-A, and in special cases, to indigent persons unconnected with Government service who are residing in Centrally administered areas and are bitten by a rabid animal, to enable them to undergo treatment at a Pasteur Institute :—

(i) A Government servant of the Civil Veterinary Department or the Medical Department will be treated as on duty for the purposes of pay travelling allowance, leave and pension for the periods covered by his journeys to and from the Institute and his residence there for treatment, provided that he came into contract with a rabid or suspected animal or with a case of hydrophobia while actually discharging his official duty.

(ii) Any Government servant who has difficulty in finding at once the means to enable him to proceed to an Institute and whose substantive pay does not exceed Rs. 500 a month, may be granted an advance sufficient to defray his travelling expenses to the Institute and back, but not exceeding the travelling allowance to which he may be entitled under Supplementary Rule 156-A. He may also be given an advance of one month's substantive pay and be granted one month's casual leave, or when the appointment of a substitute is found necessary, one month's extra leave on average pay, which will not be debited to the Government servant's leave account, any leave required in excess being granted under the ordinary rules.

Note 1.—Daily labourers employed in the Pukistan Public Works Department may be granted actual travelling expenses in advance under this clause.

Note 2.—The leave salary of a Government servant in Class IV service during the one month's extra leave on average pay granted under this rule is not subject to the usual condition that there will be no extra expense to Government.

(iii) If a Government servant is drawing not more than Rs. 25 per mensem, he may be granted, in addition to the terms mentioned in clause (ii) above, maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute at the rate of daily allowance admissible to his grade under Supplementary Rule 51.

(iv) If a Government servant drawing not more than Rs. 100 per mensem is by reason of age or other sufficient cause, incapable of travelling alone and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed—

- (a) actual travelling expenses, namely, a single railway fare each way if no Railway concession is granted, and for journeys by road or by river or ocean steamer, the actual cost of transit not exceeding the travelling allowance admissible to the patient himself.
- (b) maintenance allowance, if admissible [*vide* clause (iii) above], at the rate sanctioned for the patient; and
- (c) wages not exceeding 4 annas a day if the patient is unable to pay the daily expenses of the attendant.

Note.—More than one attendant may be allowed in special cases *e.g.*, when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

(v) A Government servant, whose substantive pay does not exceed Rs. 50 per mensem and who is not admitted as an indoor patient at an institute for antirabi treatment, may be granted actual conveyance charges to and from that institute for the actual days of his attendance, provided that the medical officer, after taking into consideration the nature of his wound and the distance he has to travel, certifies that the patient is unable to walk and requires a conveyance.

(vi) A member of the family of a Government servant whose substantive pay does not exceed Rs. 50 per mensem, when proceeding to a Pasteur Institute for anti-rabi treatment, should be granted the following concessions—

- (a) actual travelling expenses for himself or herself and for one attendant, if necessary, at the rate to which the Government servant concerned, is entitled; and

- (b) the payment of the cost of anti-rabic treatment.

(vii) Any Government servant whose substantive pay exceeds Rs. 50 but does not exceed Rs. 500 per mensem may, if a member of his family is bitten by rabid animal and he has difficulty in finding at once the means of sending him or her to a Pasteur Institute, be granted an advance not exceeding the actual travelling expenses of the person bitten, to the Institute and back, namely, (a) single fare each way by railway of the class by which the Government servant concerned is entitled to travel on duty, and (b) for journeys by road or by river or ocean steamers the actual cost of transit, not exceeding the travelling allowance admissible for journeys of the Government servant under ordinary rules, plus one

month's substantive pay. If however, his substantive pay does not exceed Rs. 100 per mensem, an advance of travelling expenses for an attendant may, if necessary, be also given at the rate sanctioned for the patient.

(viii) The advance of travelling allowance granted under clauses (ii) and (vii) above should be adjusted in full on submission of the Government servant's travelling allowance bill. Other advances mentioned above will be recovered in not less than three, but not more than twelve monthly instalments. In the case of advances granted under clause (vii) above, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rs. 100 per mensem, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part.

Note.—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(ix) The above concessions may be sanctioned by Ministries and Divisions of the Central Government and by Heads of Local Administrations, who may in respect of Government servants under their administrative control, delegate the power in full or in part to any authority subordinate to them.

Note 1. The power to sanctioned the grant of the concessions laid down in these rule shave been delegated to the heads of departments in respect of Government servants employed under them.

Note 2.—The expenditure involved in granting the concessions under clauses (iii), (iv), (v) and (vi) should be met from the appropriation for contingencies of the office to which the Government servant concerned belongs.

(x) The Director of a Pasteur Institute may, on production of a satisfactory proof of identity and of adequate evidence that the patent, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a recoverable loan, grant to such a Government servant an advance not exceeding one month's substantive pay, intimating the grant to the head of the department to which the Government servant, belongs with a view to the recovery of the sum advanced from his pay is not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the local Treasury Officer, who will arrange to pass it on to pass it on the Accountant General concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's substantive pay, to a Government servant who has already received an advance of one month's pay before his departure for the Institute but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 25 per mensem up to the amount admissible under clauses (ii) and (iii) above. Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the institute.

(xi) The above concessions may be extended to a Government servant without a lien on a permanent post while officiating in a permanent or temporary post, the pay which he may draw while so officiating being taken as the "substantive pay" for the purpose of these rules. The grant of the concessions in such a case is not subject to the usual condition that there must be no extra expense to Government, so far as the one month's extra leave on average pay mentioned in clause (ii) is concerned.

2. (1) Any indigent person unconnected with Government service who is bitten by a rabid animal but is unable to proceed to a Pasteur Institute at this own expense and who is not assisted from private sources may be granted—

(i) a single third class fare by rail, and actual expenses of journey by road, river or ocean steamer as the case may be, to the Institute and back.

(ii) maintenance allowance at the following daily rates :—

Europeans and Anglo Indians Re. 1 during the journey and Rs. 2-8-0 during treatment ; Pakistani 4 annas a day during the journey and 6 annas a day during treatment.

(iii) the cost on account of one or more attendants as in clause (iv) of Rule 1.

Note.—These concessions may be sanctioned by such authorities as may be empowered to do so by the Head of the Local Administration (except that the maintenance allowance, the return journey charges and the conveyance charges from the station to the Institute is necessary, will be paid by the Director of the Institute, subject to any further rules which may be made by the Head of the Local Administration.

(2) The Director may also make advances to indigent persons who come to the Institute paying their own expenses up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journeys. The possibility of recovering these advances should then be investigated in the following manner :—

The Director should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, belong and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the Accountant General concerned to be adjusted as the amounts advanced are recovered or written off. Any sum which is found to be irrecoverable after being passed on to a district officer will be adjusted by debit to the head "57-Miscellaneous-Miscellaneous charges for the treatment of patients at the Pasteur Institute". Otherwise, i.e., if no district officer takes over the claims, the Director will send to the Treasury Officer a certificate to this effect on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General under the head specified above.

(3) With regard to indigent patients who are sent, for treatment, from the Pasteur Institute to a Civil or Cantonment General Hospital, the Director will in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in sub-rule (2) above or clause (ii) of Rule, 4, as the case may be.

3. An intimation in Form G. F. R. 22 should be sent either with the patient (in a closed cover addressed to the Director of the Institute) or with as little delay as possible after the despatch of the patient.

4. Allowances for certified indigents and, when admissible, for their attendance also, will be drawn by the Director of the Institute under the following rules:—

(i) Conveyance charge from the landing station to the Institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill health or old age. Such charge will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.

(ii) Maintenance charges for days spent at the Institute will be advanced by the Director and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.

(iii) Travelling allowances and maintenance charge for the return journey will be paid by the Director of the Institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

Note 1.—This rule may be amended in respect of any Institute under his administrative control by the Head of the Local Administration concerned.

Note 2.—These advances will be made from the permanent advance and will be recouped on consolidated bills.

5. The cost of anti-rabic treatment of all employees of the Central Government as well as of indigent persons belonging to Centrally administered areas, when treated at a Pasteur Institute should be re-imbursed to the Institute in accordance with the following rules:—

(i) In the case of Government servants whose substantive pay exceeds Rs. 100 per mensem the charges should be recovered from the individuals concerned direct by the Director of the Institute at which the patient is treated.

(ii) In the case of a Government servant whose substantive pay does not exceed Rs. 100 per mensem, the charges should be recovered from the authority under which he is employed, through quarterly bills. The expenditure should

be met from the appropriation for contingencies of the office to which the Government servant concerned belongs.

(iii) In the case of indigent persons belonging to Centrally administered areas the charges should be recovered by the Pasteur Institute from the Local Body or Administration whose officers send such a patient for anti-rabic treatment, by submission of quarterly bills.

When paid by Government, the payment in such cases will be debited to the head "57-Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute".

APPENDIX 15

(See Para. 288).

Transfer of lands and buildings between the Central and Provincial Governments.

1. These rules apply to the transfer of lands and buildings between the Central and the Provincial Governments and also to the surrender to the Provincial Government of lands belonging to a Railway Administration.

The general position is that all lands buildings which are situate in a Province vest in His Majesty for the purpose of the Government of that Province, unless immediately before 1st April, 1937, they were used, otherwise than under a tenancy agreement between the Governor General and the Government of the Province, for purposes which after that date are purposes of the Central Government, or unless they were formerly used or intended or formerly intended to be used for such purposes. All such lands and buildings will be at the disposal of the Government of the Province and under section 175(I) of the Act the Provincial Government are at liberty to dispose of the lands by sale, mortgage, etc. and the proceeds of such sale, mortgage, etc., will be credited to the revenues of the Province.

From 1st April, 1937, the transfer of lands between the Central Government and the Provincial Governments will be regulated by sections 127, and 175 of the Government of India Act, 1935. The Central Government have laid down the following principles to be observed in regard to certain points not covered by the provisions of the Act:—

(i) *Acquisition of land for federal purposes.*—Under section 127 of the Government of India Act, 1935, when land belonging to a private party has to be acquired on behalf of the Central Government, the acquisition shall be at the expense of that Government. In cases where the Central Government require any land which is in the occupation of the Provincial Government to be transferred to them, the amount payable by the Central Government will ordinarily be the market value of the land and buildings, if any, thereon; the amount payable will include the capitalized value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the Provincial Government. The solatium of 15 per cent. payable under the Land Acquisition Act will not apply to such transfers.

(ii) *Land surplus to the requirements of the Central Government.*—When the Central Government no longer require land in their possession, the provincial Government of the Province in which it is situate will be given the option of the assuming possession of the whole or any portion thereof subject to the following conditions:—

- (a) the Central Government themselves will be the judges of whether they require to retain any particular land or not;
- (b) if the Provincial Government desire to assume possession of the land, the option to do so should be exercised within six months of the date on which the Central Government signify their intention of surrendering the land;
- (c) the amount payable for the land will in all cases be its market value at the date of transfer; and
- (d) when the Provincial Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land as a whole is not materially reduced by the division.

Note.—On the establishment of the Federation it will be for the Federal Government to decide whether this option should be continued or not.

(e) If the Provincial Government do not desire to assume possession of any land on the foregoing terms, the Central Government will be free to dispose of it to a third party. Before, however, so disposing of the land, the Central Government will consult the Provincial Government as to the levy of ground-rent or assessment and the conditions, if any, subject to which it should be sold and they will, as far as possible, dispose of the land subject to any conditions which the Provincial Government may desire to impose. The Central Government are not, however, bound to obtain the concurrence of the Provincial Government in all cases, and in cases of disagreement the Central Government will be the sole judge of the terms and conditions to be imposed.

2. *Market value defined.*—Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground-rent or assessment shown against it in the revenue registers, or, if no ground-rent or assessment is shown against it in the revenue registers, subject to a ground-rent or assessment levied at the rate at which ground-rent, or assessment is actually being levied on similar lands in the neighbourhood excluding all cases in which such similar lands in the neighbourhood are held free of ground-rent or assessment at favourable or unfavourable rates of ground-rent or assessment. This is the market value which has to be credited or debited as the case may be in the case of all transactions between the Provincial Governments and the Central Government or between the Central Government and Provincial Governments or the Railway Administration.

APPENDIX 16

(See para. 289)

Charitable Endowments and Other Trusts.

Note.—Accountants General perform the duties referred to in the following rules not as subordinates of the Auditor General but, with the consent of the Auditor General as agents of Government.

Charitable Endowments.

1. The duties of the Treasurer of Charitable Endowments for Pakistan are prescribed in the Charitable Endowments Act, 1890, (Act VI of 1890) and the rules framed thereunder, which are printed as an Annexure hereto.

2. Under sub-section (1) of section 3 of the Charitable Endowments Act, the Accountant General, Pakistan Revenues, has been appointed *ex-Officio* to be the Treasurer of Charitable Endowments for Pakistan. All property of Charitable Endowments, the objects of which extend beyond a single Province or are objects to which the executive authority of the Central Government extends, has been vested in him from the same date.

The Accountant General, Pakistan Revenues, is authorised to employ the agency of the Accountant General of a Province for discharging any of the functions assigned to the Treasurer under the rules referred to in para. 1 above.

3. When a copy of a vesting order is received by the Accountant General Pakistan Revenues, as Treasurer of Charitable Endowments for Pakistan he should at once place himself in communication with the persons who appear the reform to be holders of the documents of title relating to the property or of the securities mentioned in the order, and request them to forward the title deeds, or securities in a registered cover and to insure the cover for Rs. 100. These do not require to be endorsed, as the vesting order operates to transfer the securities to the Treasurer.

If a vesting order is received in respect of securities already held by the Accountant General he will transfer them from his general register of Charitable Endowments; and if they are in the custody of the Bank or any other Government officer, he will submit a demand for their transfer.

4. At every change of office of the Accountant General, Pakistan Revenues, a formal transfer of charge of the Treasurer of Charitable Endowments for Pakistan should also take place and a separate charge report supported by a statement of the total of the balances of the Funds vested in the Treasurer duly signed by the relieved and the relieving Treasurers, should be sent to Government as intimation that such a charge report has been rendered to Government being sent to the Auditor General.

A list of receipt granted by the Bank in acknowledgement of the Securities forwarded to it for safe custody as also of the Securities kept in the custody of the Treasurer should also be prepared and signed by the relieved and the relieving Treasurers, and sent to Government along with the charge report.

Note.—Whenever there is a change in the office of a Provincial Accountant General who has been acting as an agent of the Treasurer of Charitable Endowments for Pakistan, a charge report prepared in the manner indicated in this paragraph should be furnished to the said Treasurer, an intimation that such a charge report has been rendered to the Treasurer being sent to the Auditor General.

Miscellaneous Trust Accounts

5. If under any general or special orders of Government, an Accountant General or any other Government officer is required to act in his official capacity as a Trustee or Depository of any public or quasi-public fund, which does not come within the scope of accounts of Government, nor of any Charitable Endowment or Government security held in trust under the rules in Chapter IX of the Government Securities Manual, he should endeavour to have such trust vested, if possible in the Treasurer of Charitable Endowment for Pakistan but, if that course for any reason be not possible, he should open an account with the State Bank of Pakistan or with the Imperial Bank of India when acting as an agent of the State Bank where it exists, or with any other approved bank, for the deposit of moneys received by him on account of the Trust. Full and clear record of all transactions relating to the trust fund should be kept in books of accounts in his personal custody in a form complying with the terms and conditions of trust. The securities, if any, deposited with him should be dealt with in accordance with instruction contained in Chapter IX of the Government Securities Manual.

6. The books of accounts should be supported by a short statement descriptive of the nature and obligation of the Trust, with reference to the documents bearing upon it, that any other Government officer on receiving charge may know by reference to it exactly what his obligations are in this matter.

Note.—The receipt and disposal of interest should not be recorded in these accounts which are meant for principal of the Trusts only.

7. The accounts should be balanced and closed every 31st day of March. They should also be balanced and closed when the Government officer acting as the Trustee makes over charge of his office to a successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge.

8. The accounts will be subject to such audit check as may be prescribed by Government.

ANNEXURE

(Copy of the Home Department Notification No. 84/42, dated the 31st March, 1942).

In exercise of the powers conferred by section 13 of the Charitable Endowments Act, 1890 (VI of 1890), and in supersession of the Home Department Notification No. 1569—Judicial, dated the 24th October, 1890 the Central Government is pleased to make the following rules and froms:—

The Charitable Endowments (Central) Rules, 1942

1. (1) *Short Title*.—These rules may be called the Charitable Endowments (Central) Rules, 1942.

(2) They apply to charitable endowments the objects of which extend beyond a single province or are objects to which the executive authority of the Central Government extends.

2. *Interpretation*.—In these rules—

(a) "the Act" means the Charitable Endowments Act, 1890;

(b) "Treasurer" means the Treasurer of Charitable Endowments for Pakistan for the time being, appointed under sub-section (1) of section 3 of the Act, and includes such other officer as the Treasurer may appoint to discharge any of the functions assigned to him under these rules;

(c) "Form" means a form appended to these rules.

3. *Previous publication of vesting orders and schemes.*—In cases in which private persons apply for a vesting order or a scheme or modification of a scheme, and in all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment there shall ordinarily, and unless the Central Government otherwise directs, be previous publication of the proposed vesting order or scheme or modification.

4. *Mode of previous publication—*

(1) Unless the Central Government is of opinion that a proposed vesting order or proposed scheme or modification of a scheme may be made or settled without previous publication, it shall publish a draft of the proposed order, scheme or modification or a sufficient abstract thereof, for the information of persons likely to be affected thereby.

(2) The publication shall be made in the official Gazette and in such other manner as the Central Government may direct.

(3) There shall be published, with the draft or abstract a notice specifying a date on or after which the proposed order, scheme or modification will be taken into consideration by the Central Government.

(4) The Central Government shall consider any objection or suggestion which it may receive from any person with respect to the proposed order, scheme or modification, thereof before the date specified in the notice under sub-rule (3).

5. *Costs.*—The cost of the previous publication under rule 4 of any proposed order, scheme or modification of a scheme, and any other costs incurred or which may be incurred in the making of the orders or in the settlements of a scheme or modification of a scheme, shall be paid by the applicant for the order, scheme, or modification, as the case may be, and, if the Central Government so directs, may be paid by him out of any money in his possession pertaining to the trust to which his application relates.

6. *Securities which may vest in the Treasurer.*—No securities for money except the securities mentioned in clauses (a), (b), (bb), (c), and (d) of section 20 of the Trusts, Act, 1882 (II of 1882), shall be vested in the Treasurer.

7. *Accounts of trusts consisting of immovable property.*—In the case of property vested in the Treasurer other than securities for money, the person acting in the administration of the trust and having, under sub-section (3) of section 8 of the Act, the possession, management, and control of the property and the application of the income thereof, shall, in books to be kept by him, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Central Government, submit annually to such public servant as the Central Government may appoint in this behalf, in such form and at such

time as the Central Government may prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Central Government may from time to time see fit to require.

8 (1) *Fees*.—The following are prescribed as the fees to be paid to the Central Government in respect of any property vested under the Act in the Treasurer :—

(i) In the case of property other than securities for money; the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

(ii) In the case of securities for money, at the rate of one pie for every rupee of interest collected. The fee shall be charged on interest by rounding of the amount to the nearest rupee fractions of a rupee below eight annas being disregarded and eight annas or more being reckoned as one rupee. In calculating the amount of fee payable in each individual transaction, fraction of an anna below half an anna shall be disregarded and half or a larger fraction of an anna reckoned as one anna.

(2) The Treasurer may deduct payable to the Central Government under this rule on account of any endowment form money in his own account of such endowment. If he holds no such moneys the amount shall be claimed from the administrators of the endowment.

9. *Vesting orders how filed*.—All copies of vesting orders received by the Treasurer shall be filed together and shall be numbered in consecutive order of their receipt; when a sufficient number have been received, they shall be bound in volumes. A note shall be made on each vesting order of any entries in the registers prescribed under these rules relating to the property vesting in the Treasurer under the order.

10. *Registers of securities*.—On the receipt of any securities for money, or on their purchase by himself, the Treasurer shall record their receipt in a register in form 1. He shall also keep a separate account for each endowment in Form 2, in which he shall record all receipts including any amounts sent for investment, and all disbursements. In the cash account in Part II of Form 2 the Treasurer shall record only his own transactions (such as the payment of the money to the administrators), and not the transactions of the administrators of the endowment fund.

11. *Stock Disposal Register*.—The Treasurer shall enter all securities returned or sold by him in a register in Form 3. Returns shall also be entered in Form 2 where the amount returned will be deducted from the capital of the endowment concerned.

12. *Custody of securities*.—On the issue of a vesting order under section 4 of the Act in respect of any securities for money, the person authorised under section 6 of the Act to make the application for such vesting order

shall as soon as practicable, forward to the Treasurer the said securities. The Treasurer shall, after recording the receipt of the said securities in the registers kept under rule to take steps, as soon as practicable to have them converted into stock and keep the stock certificate in his custody. After conversion entries shall be made in the Treasurer's Stock Register in Form 7. A consolidated register showing the Securities (e.g., promissory notes and the stock certificates) in the custody of the Treasurer shall also be maintained in Form 8.

13. *Accounting of interest.*—The Treasurer on receipt of any interest on securities shall pass it through his General Trust Interest Account under a special sub-head "Interest on Charitable Endowments under Act VI of 1890. The interest will then be distributed to the various ledger accounts in the register in Form 2, in which the gross amounts shall be shown, any deductions for fees, etc., being shown as a charge, and the payment of the balance to the administrators being shown as a disbursement. Payment orders for interest in favour of Administrators shall be prepared in Form 9. The entries in the ledger of interest received shall be taken out and agreed annually with the total amount of the interest drawn.

14. *Balance Sheet.*—The register in Form I shall show all securities vested in the Treasures as such. In order to prove the balance actually held by the Treasurer in his own hands, a balance sheet in Form 4 shall be made out annually and agreed with the actual securities in the Treasurer's possession. Such agreement shall be certified on the balance sheet.

15. *Publication of accounts.*—A list of all properties vested in the Treasurer and as abstract of the accounts of the interest and the annual agreement of balance shall be published in the official Gazette on the 15th June of each year.

16. *Register of property other than securities.*—The Treasurer shall enter in a register in Form 5 any property other than securities which becomes vested in him, and shall record in the same register against the original entry a note of any property of which he is divested.

17. *Form of publication of list and abstract.*—The list of properties vested in the Treasurer to be published annually under rule 15 shall be in Form 6, Part I will relate to properties other than securities: Part II will relate to securities and will also contain the abstract of account required by the Act to be published. The Treasurer shall demand and receive acknowledgements of the correctness of the balances when so published, from the administrators of endowment funds or from any one or more of their body who may have been authorised by the administrators to give such acknowledgements.

18. *Audit.*—Arrangements for the annual audit of the Treasurer's accounts shall be made by the Auditor General.

FORM 1

Register of Securities held under Act VI of 1890

Serial No.	Date of receipt	Name of brief description of Charitable Endowment.	Particulars Securities received						Leger folio	Remarks.
			From whom received.	No. and date of forwarding letter.	Nature of Securities. e.g., Government Securities $3\frac{1}{2}$ per cent. Loan of 1865 Guranteed Railway De-bentures, etc., etc.	Distinguishing number of each security.	Normal value of each security.	Total Nominal value of each separate endowment.		
1	2	3	4	5	6	7	8	9	10	11

FORM 2

Ledger Account of Securities held under Act VI of 1890

1. Name of Endowment.
2. Particulars of vesting order.
3. When vested in Treasurer.
4. Names of Administrators.
5. To whom interest is to be sent

Part I—Account of Capital.

S.No. in From 1.	Particulars (e.g., received or returned.	Detailed of securities (distinguishing, number, etc),	Value of each security (separate col. for each kind)				Amount or half yearly interest.	Date to which interest has been paid on receipt.	Initials of Treasurer or Assistant in charge.
			31 per cent, loan of 1865	Guaran-teed Railway.					

N.B.—The balance of the value columns must be worked out on every day on which there is a new entry.

Part II—Cash Account

Receipt			Expenditure.		
Date	Particulars	Amount.	Date.	Particulars.	Amount.

N.B.—To be closed annually to balance. The transactions will not be numerous. (A few pages of the ledger rules only for the Cash Account) may be left for each account, so that the account may be carried on for several years without opening a fresh Ledger Account.

FORM 3

Stock Disposal Register

Sl.No.	Date of entry	Name of the Fund or Trust.	No. of entries in Stock Register.	Amounts disposed of.	How disposed of.	G.O's initials.	Official Designation of Officer.

FORM 4

Balance Sheet of Securities held under Act VI of 1890

Particulars.	3½ per cent. loan of 1865		(A pair of columns for each different kind of Security held)	Total.	
	No.	Value.		No.	Value
Opening balance (from last year) ..					
Securities received ..					
Stock certificates received ..					
Grand Total ..					
<i>Deduct—</i>					
Sent to the P. D. O. State Bank of Pakistan for conversion into stock.					
Balance ..					
<i>Deduct—</i>					
Returned or sold ..					
Balance ..					
<i>Add—</i>					
Sent for conversion out of which stock certificates have not been received.					
Closing balance					

Certified that the above closing balance has been compared with the Securities in Treasurer's possession and has been found to agree both as to number and value.

Register of Properties, other than Securities held under Act VI of 1890

Sl. No.	Particular of vesting order.		Name of endowment.	Adminis- trators of property.	Property held.			Title Deeds held.					Initials of Treasurer or Assistant in charge.	Remarks	
	No.	Date.			Description.	Value.	Annual income, if known.	Description.	Date of receipt.	Where deposi- ted.	Date of return.	To when returned.			Autho- rity of return.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

FORM 6

List and Abstract Account of Properties held under Act VI of 1890

Part I—List of Properties, other than Securities.

Serial No.	Particulars of vesting order.		Name of endowment	Administrators of property.	Property held.			Remarks.
	No.	Date.			Description.	Value.	Annual income if known.	
1	2	3	4	5	6	7	8	9

FORM 6—Contd.
Part II—List and Abstract Account of Securities

Case No.	Name of endowment,	Persons in whose behalf held,	Particulars of securities.	Total of securities.	Cash receipts.			Cash-expenditure Payments.*	Balance in cash.	Remarks.
					Interest or dividend realised.	Other cash receipts*	Total cash receipt			

*Enter details in these columns.

FORM 7

Treasurer's stock Register of

per cent loan of

No. of case in Form No.	Sl. No.	Date of entry.	To what fund or trust the investment belongs.	To whom interest is to be remitted.	Amount of investment.	Amount of half yearly interest.	(Pair of cols. for noting interest payment order).	Remarks
					Rs. a.p.	Ra. a.p.	Rs. a.p.	

FORM 8

Register of Clean Government Promissory Notes and Stock certificates held by the Treasurer of Charitable endowments for Pakistan.

Serial No.	Date of entry.	In con- version of	Particulars.				(A pair of col- umns for noting interest for half year ending).	Remarks.
			Receipts		Disposals			
			No.	Amount.	No.	Amount.		
						Rs. a.p.		

FORM 9

Form of Payment Order

(Current for six months only)

<p>No. _____</p> <p>Office of the Treasurer of Charitable Endowment for Pakistan</p> <p>Dated the _____ 19__</p> <p>Interest upon Charitable Endowments Fund.</p> <p>Administrators.</p> <p>Amount of Principal Rs. _____ per cent. paper of _____</p> <p>Interest for the half-year ending Rs. _____ Treasury upon which issued.</p>	<p>No. _____</p> <p>Office of the Treasurer of Charitable Endowments for Pakistan.</p> <p>Dated the _____ 19__</p> <p>Interest upon Charitable Endowments Fund</p> <p>Administrators.</p> <p>The Collector of _____ is hereby authorised to pay the Administrator's above-named upon receipting this order, the sum of Rs. and to charge the same in his list of Payments to Trust Interest Fund: sub-head. Interest on Charitable Endowments under Act VI of 1890.</p> <p>Assistant Accounts Officer for Treasurer of Charitable Endowments Rupees _____ in per cent. Government Promissory Notes of _____</p> <p>Interest for the half-year ending Rs.</p> <p>Dated _____</p> <p>Pay Rupees _____</p> <p>Accountant.</p>
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Treasury Officer.

APPENDIX 17

(See para. 301)

Destruction of Office Records connected with Accounts.

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government in this behalf with the concurrence of the Auditor General:—

(a) The following should on no account be destroyed—

Records connected with expenditure which is within the period of limitation fixed by law.

Record connected with expenditure on projects, schemes, of works not completed although beyond the period of limitation.

Records connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character, until revised.

(b) The following should be preserved for not less than the periods specified against them:—

Description of Records.	Period of preservation. Years.
Annual establishment Returns (Books of establishment) ..	35
Register of contingent expenditure	5
Detailed budget estimates of an office	5
Travelling allowance bills and acquittance rolls relating thereto.	3
Service books	5 after death or retirement whichever is earlier.
Leave account of non-gazetted Government servants ..	3 after death or retirement.
Cases in which invalid pensions have been sanctioned ..	25 or 3 year after the death of the pensioner.
Other pension cases.	5 after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in the figures ..	2
Pay bills, and Acquittance Rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted or no service books or service rolls are maintained	35

Description of Records.	Period of preservation, years.
Pay bills of other classes of Government servant and Acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (see notes 1 and 2 below)	6
Muster rolls	Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three account years excluding the year of payment.

Note.—Establishment pay bills and acquittance rolls up to and for the year 1928 in the case of those in superior service and up to and for the year 1935 in the case of those in class IV service, should be preserved for 35 years.

Note 2.—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books or service rolls (as the case may be) of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be). In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

Note 3.—The periods of preservation of account records in Public Works offices are prescribed separately by Government.

(c) Where a minimum period after which any record may be destroyed has been prescribed, the head of a department or any other authority empowered to do so, may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

(d) Heads of departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Pakistan Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the head of department.

(e) Full details should be maintained permanently, in each office of all records destroyed from time to time.

APPENDIX 18.

(See Para. 302).

Rule relating to the Supply of Furniture in Residences of High Officials.

1. (a) The rules for the supply of furniture and for the grant of furniture allowances prescribed in Home Department, No. 490-99, dated the 1st March 1904, as amended by Home Department, No. 4140, dated the 2nd November 1909, circulated with the Finance Department No. 5762 Ex., dated the 16th November 1909, and further amended by the late Foreign and Political Department, Memo. No. F-23-A/35, dated the 6th September 1935, circulated with Finance Department, No. D-4128 Ex. 11/35, dated the 12th September 1935, remain applicable to Chief Commissioners Agents to the Governor General, in Baluchistan from whom a recovery at 5 per cent. of the capital cost is made. The recoveries should be credited to "Percentage on capital cost of furniture supplied to High Officers" under XLVI—Miscellaneous.

1. (b) The supply of furniture and the grant of furniture allowances to the Residents of the First Class should be governed by the rules issued by the Crown Representative in the communications noted below:—

(a) Letter from the Political Department, No. F-15-A/39, dated the 30th August, 1939.

(b) Letter from the Political Department, No. F-69-A/39, dated the 21st September, 1939.

(c) Memorandum from the Political Department, No. F-15-A/40, dated the 22nd February, 1940.

(d) Memorandum from the Political Department, No. F-15-A/40, dated the 10th June, 1940.

(e) Letter from the Political Department, No. F-23-A/42, dated the 23rd February, 1942.

The recoveries made from these officers at 5 per cent. of the capital cost per annum should be credited to the head concerned.

Note 1.—The functions of audit in respect of the grant for furniture will be to see—

(1) that each annual or periodical grant is not exceeded;

(2) that with the exception of petty articles of a perishable nature and articles which may be charged against the special grant, no article are purchased which are not included in the prescribed scale, and that the prices paid conform generally to the rates fixed; these points should be checked on bills for new purchases.

Note 2.—The furniture in Governor General residences, will be subjected to check by the Audit Department on the extent stated in para. 113 and 113A of the Central P.W.D. Code.

2. The supply of furniture for the residences of Political Officers (other than Residents of the First Class) will be governed by the following rules:—

(1) Linen, crockery, (other than that of a toilet service), cutlery, cooking utensils, lamps, pianos and their accessories, pillows cushions, glass-ware, and perishable cane furniture will not be provided at the expense of Government.

(2) The entertainment of any special establishment for the custody of furniture will not be sanctioned, but the employment of one or two menials will be permissible provided the expenditure on this account is met out of the annual maintenance grants.

(3) The purchase of second-hand furniture will not be allowed.

(4) The supply, renewals, and maintenance of furniture shall be left in the hands of the Political officers concerned. With the exception of petty articles of a perishable nature the replacement of all articles in the sanctioned scale should be made on the strict principle of 'like for like' and in no case should the cost of replacement of an article exceed 10 per cent. of the price paid for it on its first purchase without the specific sanction of Government.

(5) When the furniture is supplied by Government, an annual grant shall be given for its maintenance and renewal, which shall be calculated at 8 per cent. on the total capital cost of the furniture sanctioned by Government, provided that the cost of all repairs and renewals shall be met from it and that no special grant is made on a change of incumbents.

(6) The grant in question shall be spent at the discretion of the Political Officer and any unspent balance shall be available for utilisation in a subsequent year subject to the necessary provision of funds. A running *pro-forma* account shall be maintained to show that the expenditure on a residence does not, at any time exceed the accumulated unspent balance, if any of the previous year (s) and the annual grant.

Note.—The sanction of the Government will be necessary if, on account of increased expenditure on a residence, the closing balance in the *pro-forma* account shows a *minus* figure in a particular year.

(7) Political Officers will be required to pay rent for the furniture as follows:—

(i) if the houses are in Pakistan and owned or leased by Government—rent as required under the Fundamental Rules.

(ii) if the houses are situated in States which have acceded to Pakistan and owned by the States—rent calculated at 8 per cent. on the value of furniture required for their personal use only, subject to a maximum of 5 per cent. of pay and allowances.

(iii) if the houses are situated in States which have acceded to Pakistan but owned or leased by Government—standard rent subject to a maximum of 5 per cent. of pay and allowances (other than sumptuary allowance) where furniture is not supplied, or where no assistance is given by Government to the maintenance the grounds, and to a maximum of 10 per cent. if the house is furnished by Government and the garden attached there to is maintained at Government expense.

The assessed rental in both cases is based on the cost of the whole house, subject, to the maximum limits referred to and not only on that of the private portion of the house occupied.

Note 1.—The provisions of sub-clause (iii) do not apply to Government servants in political employ in States which have acceded to Pakistan and who entered the political Department after the 20th September 1935. Such Government servants are required to pay rent as follows :—

(a) house-rent as under Fundamental Rule 45-A limited to 10 per cent. of emoluments ;

(b) rent for furniture as under Fundamental Rule 45-A, limited to a maximum of 2 per cent. of emoluments ; and

(c) rent for gardens maintained by Government as under Fundamental Rule 45-A, but limited to 1½ per cent. of emoluments.

(8) The recoveries on account of rent should be credited to the head "Concerned".

3. The administration of furniture funds of the official residences of high officials, including the upkeep of a stock list and the purchase, repair and maintenance of furniture is conducted by such officer as may be charged with these duties under the rules issued by the Government of Pakistan. The officer responsible for the administration of the furniture grant is required to furnish to the Audit Officer concerned an annual certificate of verification in the form below. During the second and fourth year of the incumbency of the official concerned, and at least once in every three years, a special inspection, and check of the stock list will be made by an independent Public Works Department Officer deputed for the purpose and the certificate of verification to be submitted to the Audit Officer in that year will be countersigned by that officer in token of his joint inspection and check of the stock list will be made by an independent Public Works Department to satisfy himself that the furniture is being properly maintained in good and serviceable order.

"Certified that all furniture in.....has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up-to-date have been correctly brought on to inventories; (ii) that the inventories are correct in all respects, (iii) that the articles in stock agree with the inventories, (iv) that sale proceeds have been properly accounted for ; and (v) that sanctions of competent authority exist for writing off articles taken off the inventory."

APPENDIX 19

(See Annexure A to Appendix 8, item 44)

Rules for the payment of Municipal Rates and Taxes on Buildings.

The following rules govern the payment of municipal taxes on buildings in the occupation of Departments of the Central Government or of Government servants under the administrative control of that Government.

I. Taxes on building other than residential buildings.

(1) If the building is in the occupation of a single department, the taxes should be paid by that department.

(2) If the building is in the occupation of more than one department, or if the taxes are payable in a lump sum for a number of buildings in a municipal area, the taxes may be paid, in the first instance; by any one department nominated in this behalf by Government. When one of the several departments occupying a building or buildings assessed to lump sum taxes is either the Military Department or a Commercial Department, a portion of the taxes calculated *pro rata*, in proportion to the accommodation actually occupied by each of the several departments, should be passed on to the Military or the Commercial Department concerned. The balance thereafter remaining, if it relates to a single non-commercial department occupying the rest of the building, should be passed on to that department; if it relates to more than one non-commercial department, it should not be passed on.

Note 1.—Before payment is made by a department which is not in occupation of the entire building concerned or, if payment cannot be delayed, as soon after payment as possible, an acceptance should be obtained from every department which is in occupation of any portion of it.

Note 2.—No municipal taxes are payable on public buildings situated in cantonments.

II. Taxes on buildings occupied as residences.

(1) except as provided in the note below this rule, taxes which are, by local rule or custom, ordinarily leviable from tenants should be paid, in respect of the term of his occupancy, by the occupant of the building, even though he be entitled to rent-free quarters.

Note.—If in any case it has been decided by competent authority that the whole or any portion of the taxes should be borne by Government and not by the occupant of the building, the whole tax should be paid in the first instance by the department in administrative control of the building, and the portion, if any, payable by the occupant should then be recovered from him.

(2) Taxes which are, by local rule or custom, not leviable from tenant should be paid by the department in administrative control of the building the portion representing taxes in the nature of property or house tax being treated as part of the cost of maintenance of such building, the rest if any, being recovered from the occupants concerned.

III. Method of payment.

Municipal taxes payable by Government on Government buildings should be paid by book adjustment or in cash according as the municipalities concerned do or do not bank with a Government treasury.

IV. Certificate to accompany payment.

(1) Charges for municipal taxes in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Public Works Divisional officer concerned in which he states either that he accepts the assessment or, if he considers any assessment to be excessive, that all means have been or are being taken to secure its reduction. In respect of other Government buildings, the certificate should be given by the departmental officer concerned.

(2) If an assessment appears to be excessive, proceedings should be taken to obtain redress under the ordinary Municipal Law.

Recourse to the special provisions of Act XI of 1881 may, however, be had when it has been found impossible to effect an amicable, though possibly arbitray, settlement with the local authority of a case in which the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax. An example would be a case in which, whereas the assessment should be on the letting value, the property is of such a nature that it is difficult to conceive of its being let or impossible to form an estimate of the rent which would be obtained if Government offered to let it.

APPENDIX 20

(See Note 6 under Rule VII of para. 253-A)

Instructions laying down the procedure to be followed dealing with applications for advances for the construction of houses.

Note.—In cases where the sanctioning authority is satisfied beyond all doubt about the validity of an applicant's title the land upon which the house is to be built, compliance with the instructions contained in this appendix need not be insisted on. In such cases it will be sufficient if the applicant satisfies the sanctioning authority regarding his title in accordance with note 2 below rule VII of paragraph 253-A. But in cases where the sanctioning authority is not so satisfied or has no other means to obtain such satisfaction the instructions contained in this appendix must be complied with.

(1) On receipt of an application for an advance, the head of the office (*e. g.*, the District Superintendent of Police, Divisional Forest Officer or Inspector of Schools) should inspect the land personally and satisfy himself by local inquiry that the amount of the advance applied for has not been over-estimated. He should then direct one of his responsible subordinates (*e. g.*, Superintendent or Assistant Superintendent, Nazir or Accountant) to examine the records of the Registration Office and satisfy himself that the property has been free from encumbrances during the past 12 years. The head of the office should then forward the application with his report thereon to the head of his department for sanction.

(2) Under rule VII of the rules in para. 253-A the sanctioning authority has to satisfy himself regarding the applicant's clear title to the property. If the head of department decides to sanction the advance, and if funds for making the advance are available, he should forward the application to the Deputy Commissioner of the district concerned for verifying the applicant's title to the property.

(3) The Deputy Commissioner or one of his assistants should personally inspect the land or the house, examine the applicant, and require him to produce title deed, if any, in his possession. The vendor should next be examined, and he also should be required to produce his title deeds. If the site has changed hands more than once, as often happens, then all the predecessors in title of the present vendor should be examined with their title deeds. When the property lies in a municipal area, the Secretary of the Municipal Committee should then be asked to report, after reference to his records; what person or persons have been in actual possession of the house or the land concerned during the past 12 years.

(4) The application should then be forwarded by the Deputy Commissioner to the Legal Remembrancer to Government with the investigating officer's report thereon for further examination of the title.

(5) The Legal Remembrancer will examine the applicant's title to the property and will forward the application to the head of the department with his opinion.

(6) If the reports of the Deputy Commissioner and the Legal Remembrancer show that the applicant has a clear title to the property, the advance will be sanctioned by the head of the department.

(7) Rule III of para. 253-A, requires that an advance for the construction of a house should be paid in instalments, the amount of each instalment being such as is likely to be required for the expenditure in the next three months and that satisfactory evidence should be produced by the applicant to show that the amount of the previous instalment has been actually utilized for the purpose for which it was drawn before the next instalment is paid. The head of the office or a responsible assistant should verify by personal local inspection that the conditions laid down in the rule have been fulfilled.

Note.—The above instructions should be followed with due regard to any modifications necessary with reference to the local procedure prescribed by the local Government in sanctioning house building advances to the officers under their administrative control.

APPENDIX 21.

Subsidiary instructions framed by Government in regard to the terms of occupation of Government residences.

(1) It is the duty of the officer in charge to endeavour to get tenants for Government residences not immediately required for Government use. Such tenants need not necessarily be officers of the particular department to which the building is assigned; they may be officers of other departments or private persons. Residences thus let should generally be let from month to month, but a lease may be given with the sanction of the Superintending Engineer, if the residence is in the charge of the P. W. D., or of the Head of the Department in other cases. A clause in the agreement should be added, when necessary, to enable the officer in charge to terminate the lease at short notice in case the building is required by Government. Residences let to private individuals should not be altered or enlarged at Government expense to suit the tenant and persons occupying such residences on rent should be prohibited from making any alterations, even at their own expense, except with the express concurrence of the Superintendent Engineer or Head of the Department.

(2) It is the intention of Supplementary Rules 320 and 329 that only those articles which form an integral part of the electric, sanitary or water supply installations shall be regarded as fittings. Such fittings need not necessarily be fixtures, e. g., electric lamps and fans may include movable lamps and fans, but, on the other hand, fixtures do not necessarily fall under the head of fittings, unless they are connected with the supply in question. The basins and baths referred to in the rule are intended to cover only fixed lavatory basins and baths of the type generally known as English baths.

(3) A Chief Commissioner, a Political Resident of the 1st class, or a Department of the Government of Pakistan may enter into a lease for a building for use as a residence provided that the rent recoverable

under F.R. 45A-IV (b) from the class of officer who will usually occupy such residence is not less than the standard rent of the residence calculated under F.R. 45A-III (a). If this condition is not fulfilled, none of these authorities may, without the prior approval of Government, enter into a lease for a residence for present value of which is greater than the amount up to which it or he is empowered to accord administrative approval to the construction of a new residence, or sanction expenditure on alterations or additions to a leased residence which would have the effect of raising its value above that amount.

(4) The monthly emoluments of a piece-worker employed in a Government of Pakistan Press shall be deemed to be equivalent to two hundred times his hourly class rate.

(5) When a Government building is let to a private person for residential or business purposes, rent should be recovered monthly in advance at the rate prevailing in the locality for similar accommodation used for similar purposes. But, without the sanction of the minor Local Government, such rent shall not be less than the rent calculated in accordance with the provisions of Fundamental Rule 45-B. In making the calculation, proviso (IV) under class II and Note I under class III of that rule shall be ignored and full departmental charges for establishment (including pension), tools and plant, and audit and accounts charges shall be taken into account both for the purpose of arriving at the capital cost and the additional charge to be included for ordinary and special maintenance and repairs.

"NOTE.—The rate of departmental charges for capital cost, additions and alterations and maintenance and repairs shall be that in force at the time of calculation of rent. In all cases where buildings are merely acquired by Government through the agency of the Central Public Works Department, a charge of 3 per cent. only on the capital cost shall be levied in lieu of the full rate of departmental charges."

(6) When a Government building is let to a private person for residential or business purposes rent should be recovered monthly in advance at the rate prevailing in the locality for similar accommodation used for similar purposes. But, without the sanction of the minor local Government, such rent should not be less than the standard rent calculated under R.F. 45-B. None of the concessions granted in that rule should, however, be extended to private persons.

(7) It is not permissible to allow Government servants or others to occupy Government buildings rent-free or at a reduced rent on condition that they keep them in repair. This instruction is not, however, intended to prevent minor local Governments from exercising their discretion in regard to the transfer of Government buildings, not immediately required for Government purposes, to local bodies on terms which will ensure the buildings being kept in proper repair and secure the right of re-entry after reasonable notice.

(8) Cases in which rent-free quarters are reduced rents have been sanctioned should be periodically reviewed by minor local Governments and, if the concession granted appears for any reason to be no longer necessary, it should be withdrawn, the sanction of the Governor General to the withdrawal being applied for in cases in which the concession was sanctioned by him.

(9) In all cases in which rent-free accommodation is provided, or in which rent is waived or reduced, the authority passing the order should communicate a copy of it to the Audit Officer.

(10) The charges which may be incurred in connection with the provision and maintenance of tennis courts, are:—

- (i) Construction of the court and of retaining walls where necessary.
- (ii) Surfacing of the court with bajri, grass, cement, etc.
- (iii) Provision and erection of posts and wire netting for the purpose of enclosing the court and of permanently fixed posts and apparatus for suspending lawn tennis nets.
- (iv) Provision and erection of fixtures and appurtenances for hangings screens.
- (v) Maintenance of the foregoing items.

The cost of providing and renewing tennis nets, the marking of courts, and the provision of screens shall not be admitted as a charge against the state.

(11) The cost of planting shade trees in the compounds of residential buildings and of transplanting soil in a portion of the compound meant for a garden if the nature of the existing soil renders such transplantation necessary in order to form a garden, may be charged as capital expenditure on the property.

FORM G.F.R. 1

[See Para. 73 (iii)]

Statement of details of provision proposed for pay of Officers.
Establishments.
 Department or Office
 Year -----

1 Name and Designation.	2 Reference to page of Estimate form	3 Sanctioned pay of the post.			4 Amount of provision for the year at the rate in column 3 (c).	5 Increment falling due within the year.			6 Total provision for the year, i.e. total of columns 4 and 5 (c).	7 Remarks.
		(a) Minimum.	(b) Maximum.	(c) Actual pay of the Government Servant due on 1st April next year.		(a) Date of increment.	(b) Rate of increment.	(c) Amount of increment for the year.		

Note 1.— Voted and non-voted items should be separately shown.

Note 2.— In the case of temporary establishment, authority under which they are entered should be quoted.

Note 3.— Numbers and amount of provision should agree with the entries in the estimate form.

Note 4.— Names need not be given in the case of officers whose names are omitted from pay bills.

Signature of Officer.
 Designation of Officer.

FORM G. F. R. 2.

(See Para. 79)

Statement of new major works under Civil Works—Central and Tribal Areas.

Name of Office _____

Year _____

Sl. No. in order of priority	Province and proposal	Estimated cost of the work	Amount required in			Remarks.
			19—19	19—19	191—19	
		Rs.	Rs.	Rs.	Rs.	

*Statement of new items of expenditure accepted by the Ministry of Finance for inclusion in the Budget
Estimated for 19 . . .*

Circle of Account..... Name of Grant or Appropriation.....

Number of items	Major, minor and detailed head of account	Amount ac- cepted by the Ministry of Finance	No. and date of Ministry of Finance authority	Brief parti- culars of pro- vision †	*Details of Expenditure involved under each sub-head	†Remarks.
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*Number of posts in each category should also be indicated.

†If a scheme has received the approval of the Standing Finance Committee, this fact must be stated, with the date on which the S. F. C. approved the Scheme. It should also be stated whether expenditure represents entirely fresh charges or is on account of mere continuation of the scheme.

‡The nature of the scheme or purpose of the expenditure should be given in the this column.

Secretary to the Government of Pakistan Ministry of

FORM G. F. R. 3

[See para. 89 (3) (i)]

**Slip to accompany claims for money of disbursing officers on treasuries.*

Major Head.....

Mainor Head.....

Sub-head

No. of voucher.	Particulars.	Amount.
	Previous expenditure	
	Expenditure up to date	

Dated

Signature

Paid

Date

Designation

Treasury:

To be filled in and returned by the the Treasury Officer with the cash or cheque.

FORM G. F. R. 4

[See para. 89 (4) (i)]

Register showing expenses by Heads of account

Office of

Head of account

Month

Major Head

Minor Head

Sub-Head

	Sub-head of Grants									
No. of voucher										
									Deduction if any	Net amount
Allotment										
Total for the month ..										
Total from 1st April ..										
Balance of the appropriation										

Note 1.— Allowances not drawn with pay should be shown as a separate detailed head in the register.

Note 2.— If an allotment is chaged, the necessary correction of the register should be made in red ink.

Note 3.— This account should be dispatched on the 3rd of the following month supported by slips (Bills extracts).

Signature

Date

Designation

FORM G. F. R. 5

[See Para. 89 (4)(iii)]

Broadsheet for watching receipt of account from disbursing officers.

Office of _____

Major head _____

Minor _____

Sub-head _____

Serial No.	Names of Disbursing Officers	District	Date of receipt of account					
			April	May	—	—	—	March	

Note.— Districts are to be arranged according to alphabetical order.*Note.* Dates of receipts should be noted in monthly columns. Reminder should be sent if not received by the 7th of the month.

FORM G. F. R. 6

[See Para. 89 (4) (v)]

Compilation Sheet

Major head

Minor head

Sub-head

Month	Serial No. of the Disbursing Officer							Total for each Officer	Remarks.
	Total expenditure cash ..								
	Add Adjustment communicated by A.G. ..								
	Grand Total ..								
	Add total up to previous month								
	Progressive total up to date ..								

FORM G. F. R. 7

[See Para. 89 (4) (vi)]

CONSOLIDATED ACCOUNTS

Name of office.....

Year

1	2		3		4 (monthly columns)					
	Grant sanctioned		Grant distributed		April		May		Total from April to date	
	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted
Head of Disbursement										
Total of all primary units including pay of officers and establishment (temporary and permanent).										

Note:— Progressive actuals should be checked against budget appropriation to columns 2 and 3 every month.

FORM G. F. R. 8

[See Para. 100]

District _____

Application for an Additional Appropriation, year.....for..... Department _____

1	2	3	4	5
Budget Head	Original Appropriation as modified by competent authority	Expenditure	Additional appropriation applied for	Expenditure during the past three years
Major and minor Heads of Account and primary unit of Appropriation	Amount	Account upto to the month of—		19 19 19
		Necessary for remaining months		19 19 19
	Rs.	Rs.	Rs.	Rs.

No. _____ dated 19 ____

Explanations of insufficiency of grant, recommendations and proposals for re-appropriation by—

- (1) Disbursing officer ;
- (2) Controlling officer ;
- (3) Head of department ;
- (4) Secretary to Government in Administrative Department—

No. _____ dated 19 ____

Order of sanction with details of source of appropriation.

Additional appropriation of Rs. sanctioned,
The amount will be met by re-appropriation from _____

Signature _____

Designation _____

FORM G. F. R. 9

(See Para. 1 of part II of Annexure A to Chapter 5)

Consolidated statement showing the new Demands

Year _____

Serial No. in order of priority	Proposal	Major Head of Acc.	Total cost	Amount required in					Remarks.
				19 - 19 .	19 - 19 .	19 - 19 .	19 - 19 .	19 - 19 .	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Total							

- N.B.—1 A separate statement should be prepared for (1) categories (i) and (ii) : (2) category (iii) (1) and (3) category (iii) (2) mentioned in paragraph 77.
2. The total amount of statement (2) should be entered at the end of Statement (3) also.

FORM G. F. R. 10

(See Para. of Annexure to Chapter 5)

*Cash payments**Detailed Statement of**Adjustment.*

Month of (show figures in whole rupees only).

Date of Payment	Details	Pay of officers		Pay of Establishment	Allowance, Honoraria etc.		Contingencies	Grants-in-aid Contribution etc.		Total of each voucher	Remarks.
		Non-voted. Rs.	voted Rs.		Non-voted Rs.	Voted Rs.		Non-voted Rs.	Voted Rs.		

FORM G. F. R. 11

(See para. 7 of Annexure B to Chapter 5)

**Expenditure Control Form*

Sub-head.	Original Appropriation	April	May	To end of May	and so on
	Rs.	Rs.	Rs.	Rs.	Rs.

Pay of officers—Non-voted, Cash

Do	Do	Adjustments	..
		Total	..
Do	Voted,	Cash	..
Do	Do	Adjustments	..
		Total	..

Pay of Establishments, Cash

Do	Adjustment	..
	Total	..

Allowance and Honoraria—Non-voted, Cash

Do	Do	Adjustment	..
		Total	..
Do	Voted,	Cash	..
Do	Do	Adjustments	..
		Total	..

Contingencies Cash

Do	Adjustments	..
	Total	..

Grants-in-aid, Contributions. etc. Non-voted, Cash

Do	Do	Adjustments	..
		Total	..
		Voted, Cash	..
Do	Do	Adjustments	..
		Total	..

Total Non-voted

Total voted

*Figures in whole rupees only.

FORM G. F. R. 12

(See Para. III)

Statement of proposition for Revision of Establishment

NATURE OF CHARGES.										PROPOSITION						Order of sanctioning Authority.
Present scale						Proposed scale				Perma- nent		Temporary				
Number	Designation	Pay.			Average cost	Number	Designation	Pay.			Average cost	Increase per month.	Decrease per month.	Increase per month.	Decrease per month.	
		Minimum	Increment	Maximum				Minimum	Increment	Maximum						
		*	*	*				*	*	*		*	*			
		*	*	*				*	*	*		*	*			

*Money columns.

Note.—In preparing this Statement, particular attention should be paid to the instruction in para 112.

FORM G. F. R. 13

(See Para. 118)

Form for Application for Leave

Note.—Items 1 to 9 must be filled in by all applicants whether gazetted or non-gazetted. Items 10 applies only in the case of applicants subject to the ordinary leave rules under the F. R. who apply for leave on average pay on medical certificate or an extension of that leave under proviso to F. R. 81 (b) (ii). Items 12 applies only in the case of gazetted officers. Items 13 and 14 apply only in the case of non-gazetted officers.

1. Name of applicant.
2. Leave Rules applicable.
3. Post held.
4. Department or office.
5. Pay.
6. House allowance, conveyance allowance, or other compensatory allowance drawn in the present post.
7. Nature and period of leave applied for and date from which required.
8. Ground on which leave is applied for.
9. Date of return from last leave, and the nature and period of that leave.
10. I undertake to refund the difference between average pay and half-average pay for the period of leave on a average pay which would not have been admissible had the proviso to F. R. 81 (b) (ii) not been applied in the event of my retirement from service at the end or during the currency of the leave.
11. Remarks and/or recommendation of the Controlling officer.
12. Report of the Audit Officer :—

Date.

Signature of applicant.

Signature.
Designation.
Signature.
Designation.

Date

the Audit Officer :—

Date.

Casual
Privilege.
On average pay (includes Earned Leave under Revised Leave Rules, 1933).
On average pay on M. C.
On half average pay.
On half average pay on M. C.
On Quarter average pay.
On half average pay on Private affairs.
On quarter average pay on M. C.
Extraordinary Leave.

14. Certified that leave and average pay.

Earned Leave

months and	days from	19	to
19 is admissible		under	
of the		article	
Date.		Signature.	
		Designation	

15. *Orders of the sanctioning authority:--

Date. _____ Signature. _____ Designation. _____

*If the applicant is drawing any compensatory allowance the sanctioning authority should state whether on the expiry of leave he is likely to return to the same post or to another post carrying a similar allowance.

FORM G. F. R. 14

[See Para. 213 (6)]

Store Account of Articles

Date of purchase.	Voucher number in which charged.	Number of articles.	Description.	Price.	Disposal and date.
				Rs. a.	

FORM G. F. R. 15

(See para. 248)

Statement of Loans and Advances sanctioned by the Central Government other than Loans to States which have acceded to Pakistan.

Year— — —

[illegible]

FORM G. F. R. 16

(See para. 258)

FORM OF AGREEMENT TO BE EXECUTED AT THE TIME OF DRAWING AN ADVANCE FOR THE PURCHASE OF MOTOR VEHICLE.

AN AGREEMENT made.....day ofone thousand nine hundred and.....BETWEEN.....of (hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part and THE GOVERNOR GENERAL of the other part WHEREAS the Borrower has under the provisions of the General Financial Rules (hereinafter referred to as the said Rule which expression shall include any amendments thereof for the time being in force) applied to the Governor General for a loan of Rs.....for the purchase of a motor vehicle and Governor General has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs.....paid by the Governor General to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor General (1) to pay the Governor General the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor General to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a motor vehicle or if the actual price paid is less than the loan to repay the difference to the Governor General forthwith and (3) to execute a document hypothecating the said motor vehicle to the Governor General as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the motor vehicle has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said
in the presence of

FORM G. F. R. 17

(See para. 258)

FORM OF MORTGAGE BOND FOR MOTOR VEHICLE ADVANCE.

THIS INDENTURE made this.....day ofone thousand nine hundred and.....BETWEENhereinafter called "the Borrower" of the one part and the GOVERNOR GENERAL of the other part.

WHEREAS the Borrower has applied/applied for and has been granted an advance of Rupees.....to purchase a Motor vehicle on the terms of Paragraph 255 or 262 of the General Financial Rules of the Central Government (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto for the time being in force

AND WHEREAS one of the conditions upon which the said advance has been was granted to the Borrower is was that the Borrower will would hypothecate the said Motor vehicle to the Governor General as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Motor vehicle particulars whereof are set out in the Schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor General the sum of Rs.....aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs.....each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Rules and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules, and further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor General the Motor vehicle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor vehicle and that the same is his absolute property and that he has not pledged and so long as any money remain payable to the Governor General in respect of the said advance will not sell, pledge or part with the property in or possession of the said Motor vehicle. PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in Government service or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Governor General may on the happening of any of the events hereinbefore mentioned seize and take possession of the said Motor vehicle and either remain in possession thereof without removing the same or else may remove and sell the said Motor vehicle either by public auction or private contract and may out of the sale money retain the balance of the said advance than remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payment properly incurred or made in maintainings defending or realising his rights hereunder and shall pay over the surplus, if any, to the Borrower, his executors, administrators or personal representatives. PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor vehicle shall not prejudice the right of the Governor General, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor vehicle being sold the amount by which the net sale proceeds fall short of the amount owing. AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor General he, the Borrower will insure and keep insured the said Motor vehicle against loss or damage by fire,

theft, or accident with an Insurance Company to be approved by the accountant General concerned and will produce evidence to the satisfaction of the Accountant General that the Motor Insurance Company with whom the said Motor vehicle is insured have received notice that the Governor General is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor vehicle to be destroyed or injured or to deteriorate in a degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor vehicle the Borrower will forthwith have the same repaired and made good.

IN WITNESS whereof the said.....(Borrower) hath hereunto set his hand the day and the yea first above written.

THE SCHEDULE

Description of Motor vehicle.

Maker's Name,

Description.

No. of Cylinders.

Engine Number.

Chassis No.

Cost price.

SIGNED by the Borrower

in the presence of.....

FORM G. F. R. 18

[See Para. 260 (3)]

LETTER INTIMATING TO THE INSURANCE COMPANY GOVERNMENT INTEREST IN INSURANCE POLICIES OF MOTOR CARS, ETC.

From

To

(Through the Accountant General, Comptroller)

Dear Sir,

I beg to inform you that the Governor General is interested in the Motor Car/Boat/Cycle Insurance Policy No. _____ secured in your Company and to request that you kindly make a note of the fact in the records of the Company.

Place

Date

Your faithfully,

Forwarded., The receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place

Date

Signature
Designation

FORM G. R. 19

Detailed Statement of the Permanent Establishment as it stood on 1st April
 Year _____

Name of office _____

1	2	3	4	5	6	7	8	9	10
Order of competent authority creating the post	Date of appointment of present incumbent to post with indication of nature of appointment (e.g. officiating, provisional or permanent)	Name of sanction post	Date of incumbent's birth by Christian era (as near as possible)	Serial numbers of post in each class	Name of incumbent.	Pay of post	Pay of present incumbent and total of each Section	Date of last increment	Remarks (including note of efficiency bar where applicable)

Compared with service books and found correct.

Signature of the Head of Office.

FORM G.F.R. 20

(See para. 10 of Appendix 7)

Statement of new names, leave, etc., in an establishment.

1	2	3	4	5	6
New names.	From what office and on what date transferred, or (in the case of new entrants) with what bill the health and age certificates were furnished.	Names which were in Form 19 of the previous year but are now omitted.	From what date cased to be borne on the establishment, and why.	Names of Government servants who were on leave or under suspension during the previous year.	Description and period of leave or suspension (from and to what date). Whether it has been expressly declared that the suspension period will count towards pension.

Compared with service books and found correct.

Signature of the Head of Office.

FORM G.F.R. 21

(See Para. 10 of Appendix 13)

AGREEMENT FORM FOR PASSAGE ADVANCES

Memorandum of Agreement made _____ the _____ day
 of _____ 19____ Between _____ of _____ (hereinafter called the Borrower) of the one part and the Governor General (hereinafter called the Lender) of the other part.

WHEREAS the Borrower ('s family) is proceeding to/returning from on leave/expiry of leave with his family) and has in accordance with Appendix 13 to the General Financial Rules of the Central Government (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force), requested the Lender to lend him Rs. _____ towards defraying the cost of his/their journey(s) to _____ (and back) which the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself his heirs executors and administrators covenants with the Lender to repay the said loan (with interest calculated according to the said Rules) by monthly instalments as specified in the said Rules and hereby authorizes the Lenders to deduct the amount of such monthly instalments from the pay of the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if he does not produce receipts for the said journey or does not employ with any of the conditions on which the loan is made as specified in clause (4) of Rule 8 of the said Rules, the loan (and interest calculated in accordance with the said Rules) is to become immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of:—

Witness

Address

Occupation

FORM G.F.R. 22

FORM OF INTIMATION FOR SENDING ON PATIENTS TO PASTURE
INSTITUTE

(a) is hereby directed to proceed for anti-rabic treatment to
and is allowed to take (b) as his attendant
He is a (c) The expenses are debitable to the Central Govern-
ment.

He has been granted the concessions noted on the reverse—
Nothing

Rs. (as shown on the reverse) for maintenance at the institute and return journey has been advanced to him.

Signature
(Despatching Officer).
Designation

Dated the

(REVERSE)

List of concessions granted to sent for anti-rabic treatment.

Advance of one month's substantive pay.

Road journey allowance to the entraining Railway Station

class Railway fare (tickets) to

Third class free tickets from

class steamer or boat hire Re

to
per head from

Diet *en route*

days at

per day

Road journey allowance from

to

Mileage Rs.

Motor Transport Requisition No.

Coolie Rs.

(a) Name of the patient.

(b) Name of the attendant (if any sent)

(c) 1. Government servant.

2. Member of the family of No. 1

3. Indigent person.

Note.—Copies of this form may be obtained gratis at the nearest dispensary or police station.

FORM G. F. R. 23

(See note 1 under Rule VI of paragraph 253-A)

FORM OF MORTGAGE

THIS INDENTURE made theday of.....
one thousand nine hundred and.....Between.....
.....ofa Civil Officer of.....
(hereinafter referred to as the mortgagor which term shall
where the context so admits include his heirs, executors, admin-
istrators and assigns) of the one part and the GOVERNOR
GENERAL OF PAKISTAN (hereinafter referred to as the
mortgagee which term shall where the context so admits include
his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and posses-
sed of or otherwise well entitled to the land hereditaments and
premises hereinafter described and expressed to be hereby con-
veyed transferred and assured (hereinafter referred to as the
said hereditament).

AND WHEREAS the mortgagor has applied to the mort-
gagee for an advance of the sum of Rs.....
for the purpose of enabling him to defray the expenses of build-
ing a house on the said hereditaments as a suitable residence for
his own use.

AND WHEREAS under the provisions contained in para 253-A of the General Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. payable as follows that is to say the sum of Rs. on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly, the first of such instalments to be payable on the..... day of.....

Delete words in crotchets if advance is not to be by instalments.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor both hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf]³ and interest thereon calculated according to the Rules on the..... day of..... next⁴ and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor both hereby convey transfer and assure into the mortgagee ALL that piece of land situate in the..... district..... a registration district of..... sub-registration district of..... containing..... more or less now in the occupation of the mortgagor and bounded on the North by..... on the South by..... on the East by..... and on the West by..... together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees.. ⁵[and of such further sums as may have been paid as aforesaid made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Rules by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor

³ Delete—words in crotchets if advance is to be by instalments.
⁴ Insert—a date two or four years as the case may be from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government map or survey.

⁵ Delete— words in crotchets if the advance is not to be by instalments.

covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees.....[and any further sum as may have been paid as aforesaid and interest thereon calculated according to the said Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered)

Note.—There must be two witnesses to a mortgage.

FORM G.F.R. 24

See Note I under Rule VI of paragraph 253-A

Form of Re-Conveyance for House-Building Advances.

THIS INDENTURE made the.....day of.....
19 BETWEEN THE GOVERNOR GENERAL
 OF PAKISTAN (hereinafter called the Governor General) of
 the one part and.....a Civil Officer of.....

(hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage dated the.....day of.....19 and made BETWEEN the mortgagor of the one part and the GOVERNOR-GENERAL of the other part and registered at.....in Book.....Volume.....pages.....to.....as No.....for.....(hereinafter called the PRINCIPAL INDENTURE) WHEREAS all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Governor General has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Governor General doth hereby grant assign and recovery unto the mortgagor, his heirs, executors, administrators and assign ALL THAT the piece of land situate in the containing..... more or less bounded on the North by..... on the South by..... on the East by..... and on the West by..... together with the dwelling-house and out offices, stables, cook-rooms and out-buildings thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Governor General subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Governor General into out of or upon them same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits accounts, claims and demands for, or, in respect of, the said moneys or any part thereof or, for, or in respect of, the PRINCIPAL INDENTURE or of anything relating to the premises AND the Governor General hereby covenants with the mortgagor his heirs, executors, administrators and assigns that the Governor General has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are, is or can be impeached, incumbered or affected in title estate or otherwise howsoever.

IN WITNESS whereof the parties here to have hereunto set their hands and seals the day and year first above written.

Signed, sealed and
delivered by—

for and on behalf of the
Governor-General of Pakistan.

In the presence of

FORM G. F. R. 25

(See Notes 1, 4, 5 and 6 under Rule VII of paragraph 253-A)

FORM OF MORTGAGE

For House Building Advances granted to Government servants who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE made the day of.....
One thousand nine hundred and Between.....
..... of..... a Pakistan Central Government
employee of..... (hereinafter referred to as the
mortgagor which term shall where the context so admits include
his heirs, executors, administrators and assigns) of the one part
and the Governor-General of Pakistan (hereinafter referred to
as the mortgagee which term shall where the context so admits
include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed
of or otherwise well entitled to leasehold rights in the land
hereditaments and premises hereinafter described and expressed
to be hereby conveyed transferred and assured (hereinafter
referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee
for an advance of the sum of Rs. for the purpose
of enabling him to defray the expenses of (the lease and development
of the said hereditaments and building thereon) as a
suitable residence for his own use.

AND WHEREAS under the provisions contained in paragraph
153-A of the General Financial Rules (hereinafter referred
to as the said Rules which expression shall where the context
so admits include any amendment thereof or addition thereto
from time to time in force) the mortgagee has agreed to
advance to the mortgagor the said sum of Rs.* (out
of which the mortgagor hereby acknowledges the receipt of Rs.
..... which have already been paid to the mortgagor in pursuance
of an agreement executed on..... 19..... between the
mortgagor as borrower and the mortgagee and the remainder
viz. Rupees.....) being payable as follows or as
entered and receipted from time to time in the schedule hereto.

NOW THIS INDENTURE WITNESSETH that in pursuance
of the said agreement and in consideration of the sum of
Rs. paid or to be paid accordingly for the purpose
enabling the mortgagor to defray the hereinbefore recited expenses
the mortgagor hereby covenants with the mortgagee to repay
to the mortgagee the said sum of Rs. (and such
further sums as shall hereafter be paid by him to the mortgagor
pursuant to the hereinbefore recited agreement in that behalf

Delete the words and figures in brackets if not applicable.

and interest thereon calculated according to the said Rules on the.....day of.....next (2) and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise convey transfer and assure up to the mortgagee All that piece of land situate in the.....district of.....registration district of.....sub-registration district of.....containing.....more or less now in the occupation of the mortgagor and bounded on the North by.....on the South by.....on the East by.....and on the West by.....together with the dwelling house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging To Hold the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built in on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees.....(and of such further sums as may have been paid as aforesaid made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Rules by the deduction of monthly instalments of the salary of mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor reconvey, retransfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die quit the service before the said sum of rupees.....(and any further sum as may have been paid as aforesaid) and interest thereon calculated according to the said Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period AND to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale or letting in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay

(2) Insert—a date six or ten years as the case may be from the date of commencement of repayment of the loan: Where possible the land should also be described by reference to Government map or survey.

the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and condition of the said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness

address

occupation

2nd witness

address

Occupation.

(The deed should be registered)

Schedule.

Date,

Received the sum of

Signature.

FORM G. F. R. 26

(See note 3 below Rule VII of paragraph 253-A)

Form of Agreement for House Building advances, granted to Government servants to build houses on plots leased from Government in Nazimabad, Karachi.

THIS INDENTURE made the _____ day of _____ one thousand nine hundred and _____ BETWEEN THE GOVERNOR-GENERAL OF PAKISTAN (hereinafter called the Governor-General which expression shall include his successors in office and assigns) of the one part and _____ (hereinafter called the Borrower which expression shall include his heirs, executors, administrators, legal representatives and permitted assigns) of the other part :

WHEREAS by an agreement for lease dated the _____ day of _____ and made between the same parties as these presents, registered at _____ on _____ numbered _____ (hereinafter called the agreement for lease) the Borrower agreed to erect buildings of the nature stated therein on the piece of land being plot _____ in _____ and therein on more particularly described within a period of one year from the _____ day of _____ and the Governor-General

agreed that on fulfilment of the agreement or lease the Governor-General would demise to the Borrower the said piece of land for 50 years at the rent and on the terms and conditions therein specified.

AND WHEREAS the Borrower has applied to the Governor-General for an advance of Rs. _____ to enable him to obtain on lease the said piece of land and to construct and finish the said buildings.

AND WHEREAS under the provisions of paragraph 253-A of the General Financial Rules (hereinafter referred to as the Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) which shall be deemed to form part of these presents the Governor-General has agreed to advance the Borrower the said sum of Rs. _____ on the terms, conditions and in the manner hereinafter contained.

NOW IT IS HEREBY AGREED between the parties that in consideration of the sum of Rs. _____ paid by the Governor-General to the Borrower (in full, the receipt of which the Borrower hereby acknowledges)* / by instalments as entered and receipted from time to time in the Schedule hereto) the Borrower shall

(1) repay the Governor-General the amount due together with interest calculated according to the said Rules monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor-General to make deduction accordingly.

(2) expend the (full amount)* / (instalment of the loan)* towards payment for obtaining the lease of the said piece of land and erection of building thereon at the earliest possible opportunity for such expenditure and if the actual amount paid or expended is less than the loan, to repay the difference to the Governor-General forthwith, and

(3) execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor-General as security for the amount lent to the Borrower as aforesaid together with interest in the form provided by the said rules.

AND IS HEREBY FURTHER AGREED that the Borrower shall immediately he has obtained the lease of the said piece of land commence and erect thereon a suitable residence for his own use.

AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been obtained on lease and mortgaged as aforesaid within _____ months from the

*Cross out the alternative which is deemed to be inapplicable.

Signed by the said (Borrower)

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered).

NOTE—There must be two witnesses to an agreement.

SCHEDULE

S. No.	Date.	Amount of instalment in words and figures.	Signature of the Borrower.
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FORM G.F.R. 27

(See Note 5 under Rule VII of paragraph 253-A).

Form of Agreement to be executed by members of Co-operative House Building Societies in Karachi at the time of drawing an advance for acquiring land on lease on which to construct a house.

AN AGREEMENT MADE day of
One thousand nine hundred and BETWEEN
 of

(hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part and THE GOVERNOR-GENERAL OF PAKISTAN (hereinafter called the Governor-General which expression shall include his successors in office and assigns) of the other part, WHEREAS the Borrower is a member of the Cooperative House Building Society Ltd., Karachi (hereinafter called the Society) and has applied to the Society for obtaining on lease for him a piece of land for the purpose of erecting a house thereon and whereas the Society is actively planning and taking action to do so and has called upon the Borrower to deposit the first instalment towards the payment for the said piece of land and cost of construction, etc.

AND WHEREAS the Borrower has under the provision of the General Financial Rules (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor-General for a loan of Rupees to enable him to obtain on lease the said piece of land and the Governor-General has agreed to lend the said sum of Rupees to the Borrower on the terms, conditions and in the manner hereinafter contained. Borrower shall.

NOW IT IS HEREBY AGREED between the parties that in consideration of the sum of Rupees paid by the Governor-General to the Borrower (in full, the receipt of which the Borrower hereby acknowledges)**(by instalments as entered and receipted from time to time in the Schedule hereto)* the Borrower shall.

(1) reply the Governor-General the amount due together with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said rules and hereby authorises the Governor-General to make deductions accordingly.

(2) expend the (full amount)* (instalment of the loan)* towards payment for obtaining the lease of the said piece of land and erection of building thereon at the earliest possible opportunity for such expenditure and if the actual amount expended is less than the loan, to repay the difference to the Governor-General forthwith, and

(3) execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor-General as security for the amount lent to the Borrower as aforesaid together with interest in the form provided by the said Rules AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has obtained the lease of the said piece of land commence and erect thereon a suitable residence for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been obtained on lease and mortgaged as aforesaid within months from the date of these presents, or if Borrower within that period becomes insolvent or quits the service of the Government or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower hereto set his hand the day and year first above written.

SIGNED by the said Borrower,

In the presence of.....

SCHEDULE.

Sl. No.	Date.	Amount of instalment in words and figures.	Signature of the Borrower.

*Cross out the alternative which is deemed to be inapplicable

FORM G.F.R. 28

(See Note 6 under Rule VII of paragraph 253-A)

Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house.

AN AGREEMENT MADE _____ day of _____
 one thousand nine hundred and _____
 BETWEEN _____ of _____
 (hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and the GOVERNOR-GENERAL OF PAKISTAN (hereinafter called the Governor-General which expression shall include his successors in office and assigns) of the other part. WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land situated in.....in the registration district of.....sub-district.....thana _____ containing _____
 more or less and bounded on the North by _____ on the South by _____ on the East _____
 by _____ and on the West by _____
 for the sum of Rupees _____ AND WHEREAS the Borrower has under the provisions of the General Financial Rules (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor-General for a loan of Rupees _____ to enable him to purchase the said piece of land and the Governor-General has agreed to lend the said sum of Rupees _____ to the Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees _____ paid by the Governor-General to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor-General (1) to repay the Governor-General the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor-General to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land and if the actual price paid is less than the loan to repay the difference to the Governor-General forthwith and (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor-General as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies,

the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first above written.

SIGNED by the said in the presence of.

FORM G.F.R. 29

(See Note 6 under Rule VII of paragraph 253-A)

Form of Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house.

THIS INDENTURE made the day of
One thousand nine hundred and
BETWEEN of
a Civil officer of
(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR-GENERAL OF PAKISTAN (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the day of
19 and made between the mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lent to the mortgagor the sum of rupees
for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents
AND WHEREAS the mortgagor on the day of 19 duly purchased the said piece of land and is now absolutely seized and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee or a further advance of the sum of rupees
for the purpose of enabling him to defray
the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS under the provisions contained in para. 253-A of the General Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said further sum of Rupees

(payable as follows that is to say
the sum of Rupees on or before the
execution of these presents) and the balance (unless and until
the power of sale applicable hereto shall have become exercisable) by equal instalments
payable quarterly the first of such instalments to
be payable on the day of