

FORMS OF THE
AUDIT MANUAL

FIRST EDITION
(Pakistan)



Issued by authority of the Auditor General of Pakistan.

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† These Forms are standardised in the "A. T. M." series. See Paragraphs 57 to 59 of Auditor General's Manual of Standing Orders.

*This form is authorised to be printed on both white and blue paper.

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†These forms are standardised in the "A. T. M." series. See Paragraphs 57 to 59 of Auditor General's Manual of Standing Orders.

*These forms are authorised to be printed on both white and blue paper.



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†These forms are standardised in the "A. T. M." series. See Paragraphs 57 to 59 of Auditor General's Manual of Standing Orders.

††This form is authorised to be printed as a special form. See Paragraphs 57 to 59 of Auditor General's Manual of Standing Orders.

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A.T.M. 1.

FORM 1.

(See Paragraph 23)

Distribution statement of Expenditure by Grants/Appropriations and Units of appropriation for 19 .

Name of Grant/Appropriation

Amount authorised for expenditure

Rs. _____

Sub-heads and units of appropriation	APRIL.		MAY.		JUNE.		Similar other columns up to March Supplementary.
	Amount of appropriation.	Expenditure.	Amount of appropriation.	Progressive Expenditure.	Amount of appropriation.	Progressive Expenditure.	

FORMS.

[No. 1.

FORM 2.

Statement of Progressive Expenditure of the Central Government for the
Month of _____ 19 . . .

NOTE 2.—The authority for modifications shown in column 3 should be quoted.

No. , dated 19 .

Forwarded to the Accountant General, Pakistan Revenues, Karachi.

Accountant General.

A.T.M. 3.

FORM 3.

(See Paragraph 35)

SUSPENSE SLIP.

No.

To

The Superintendent,

Section.

The following items have been ^{debited}_{credited} under _____ Departmental Adjusting Account in the Classified Abstract of the _____ Department, as per Transfer Entry No. _____ for _____ 19 _____.

The vouchers or other papers relating to the ^{debits}_{credits} are sent herewith for audit and adjustment.

Particulars.	Amount.			Remarks.
TOTAL ..				

Dated

19 .

Superintendent,
Section.

No. 4.]

FORMS.

A. T. M. 4.

FORM 4.

(See Paragraph 36.)

NOTE.—Separate lists of slips are sent for separate departments and for receipts and payments.

Register of suspense slips issued by.....

Section intimating adjustment under.....

Departmental Adjusting Account during the month of.....

No. and date of suspense slips. 1	Amount. 2	Date of delivery to the section concerned for adjustment. 3	Month's accounts in which adjusted (to be filled in by the readjusting section). 4

Superintendent,
Section.

Certified that all these suspense slips have been duly adjusted in the accounts as indicated in column 4 above.

Dated.....19 .

Superintendent
Section.

A. T. M. 5.

FORM 5.

(Sec Paragraph 45.)

(To be printed on open foolscap.)

REGISTER OF ALLOTMENT OF REVIEW OF AUDIT.

Reviewing officer.	UNITS OF ACCOUNTS.																REMARKS.
(Designation of Reviewing officer)																	
Date of allotment for review																	
Date of submission for review																	
Date of completion of review																	
Date of reply																	
Date of remarks by reviewer																	
Date of final disposal																	
Date of submission to A. G.																	
Initials of D. A. G.																	
Initials of A. G.																	

N. B.—The name of the month the accounts of which are allotted to a particular officer should be entered against him in the column "Unit of Account."

FORMS.

5

[No. 5.]

(To be printed on royal paper.)

Minor	19	23
-------	----	----

Detaild	11	11
---------	----	----

Voted.

Charged.

SERVICE.

AUDIT No.

DATE OF PAYMENT OF BILLS FOR MONTH OF				PARTICULARS OF OBJECTION.							Particulars of Cur- respondence.
Month.	19--	19--	19--	No. of Voucher.	Month of claim,	Amount of Objec- tion.		No. and date of reference.	Particulars of adjust- ment.	Date of admission or re- covery.	
April ...						Rs.	A. P.				
May ...											
June ...											
July ...											
August ...											
September											
October ...											
November											
December											
January ...											
February											
March ...											

NOTES EXPLANATORY OF PECULIAR PAYMENTS AND OF BROKEN PERIODS AT DIFFERENT RATES.													

A. T. M. 7.

FORM

(Sec

Audit Register of Gazetted Government

Efficiency bars at Rs.....and Rs.....

Pause operates at Rs.....

DATE OF Commencement of service counting for increments
on the Time Scale of Pay.

Increment.

Birth

NAME

ORDERS OF GOVERNMENT RESPECTING EMOLUMENTS.				Monthly emoluments and deductions.	DATE FROM WHICH DUE.				
Order.	Gazette.	Ref. to Pay Col.	Substance.		1	2	3	4	5
No.	Date.	Page.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
				Substantive pay ...					
				Officiating pay ...					
				Overseas pay ...					
				Special pay ...					
				Total Charge ...					
				Deductions—					
				Income Tax ...					
				Total Deductions					
				Net payable ...					
				Advice No. ...					
					6	7	8	9	10
				Substantive pay ...					
				Officiating pay ...					
				Overseas pay ...					
				Special pay ...					
				Total Charge ...					
				Deductions—					
				Income Tax ...					
				Total Deductions					
				Net payable ...					
				Advice No. ...					
					11	12	13	14	15
				Substantive pay ...					
				Officiating pay ...					
				Overseas pay ...					
				Special pay ...					
				Total charge ...					
				Deductions—					
				Income Tax ...					
				Total Deductions					
				Net payable ...					
				Advice No. ...					

NOTE OF ADJUSTMENT OF LONG TERM ADVANCES.

Month.	Amount.		Month.	Amount.		Month.	Amount.		Month.	Amount.		Month.	Amount.	
	Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.

(To be printed on royal paper.)

Major Head of Account.	
Minor	"
Detailed	"
Voted	

Charged

AUDIT NO.[illegible]

Notes explanatory of peculiar payments and of broken periods at different rates.

PARTICULARS OF OBJECTION.							Particulars of correspondence.	
Number of Voucher.	Month of claim.	Amount of objection.			Number and date of reference.	Particulars of adjustment.		Date of admission or recovery.
		Rs.	a.	p.				

PARTICULARS OF LEAVE AND POSTS.

[illegible]

(To be printed on foolscap breadthways.)

Register of payments made to Gazetted Government servants of other Governments.

Government _____

Name _____

Designation _____

Particulars of payments authorised.

Allocation of charge—

No.	Date,	Orders Sanction- ing Payment.
		Nature of payment.
		Period for which pay- ment is authorised.
		AMOUNT.
Gross.	Deductions.	Net.
Rs.	A.	Rs.
		A.
		Rs.
		A.
		Nature and amount of each Deduction.
		REMARKS.

Auditor.

Supdt.

G. O.

NOTE OF PAYMENTS.

Period for which paid	No. of voucher and date of payment.	Amount paid.	Initials of Reviewing Officer.	REMARKS.
		Rs. A.		
Period for which paid	No. of Voucher and date of payment.	Amount paid.	Initials of Reviewing Officer.	REMARKS.
		Rs. A.		

A. T. M. 9.

FORM 9.

(See Paragraph 59.)

OFFICE OF THE

No. the

is informed that under order No. dated
 (Gazette Page.....) he is entitled to draw pay and allowances at the
 monthly rates shown below from the dates specified.

DETAILS OF CALCULATION.

	From	From	From	From
Substantive pay.....				
Officiating pay.....				
Overseas pay.....				
Special pay.....				
.....				
.....				
.....				
Total .				

The scale of pay is.....
 Increment accrues on.....every year and, in
 the absence of instructions to the contrary, this may be drawn till the stage*
is reached.

(Signature).....

(Designation).....

NOTE 1.—It is particularly requested that this slip may be attached to the first pay
 bill drawn at these rates and that No.....may be entered as the audit number at the
 top of every pay bill.

NOTE 2.—Deductions of fund subscriptions and recoveries of Government dues as
 noted in the last pay certificate should be effected unless otherwise stated.

*Here state the stage at which a pause or efficiency bar operates.

No.....

Copy forwarded to the Treasury Officer.....for
 information. He should insert the details of pay given above in any last
 pay certificate issued by him in favour of this Government servant.

(Signature).....

(Designation).....

No.....

Copy forwarded to the Rent Officer
Executive Engineer for information.
Unit Accountant

(Signature).....

(Designation).....

A. T. M. 10.

FORM 10.

(See Paragraph 71.)

(To be printed on open foolscap.)

Consolidated quarterly statement of sterling overseas pay for Gazetted Government servants of the.....for the quarter ending.....19..

Name.	Particulars of post held.	Month or period for which claim is preferred.	Amount for the Month of			Head of account (Service.)
			£	£	£	

The name and address of the nominee to whom payment is required to be made should be furnished separately in the case of a new officer and wherever payment is desired to be made to a new nominee.

A.T.M. 11.

FORM 11.

(See Paragraph 72.)

(To be printed on foolscap folio.)

Intimation of change in the $\frac{\text{monthly rate}}{\text{incidence}}$ of Sterling Overseas pay.

Name of Gazetted Government servant.	Service or Department.	Serial No. of the consolidated statement for the month of	DATE OF CHANGE.		Reason for change.	Head to be debited.	Address of Banker.
			Old rate.	New rate.			
			£	£			

No.

Forwarded to the Chief Accounts Officer to the High Commissioner for Pakistan, London, in advance of the monthly statement for favour of requisite action.

Signature.
Designation.

for information.

Signature.
Designation.

Copy forwarded to Mr.

A. T. M. 12.

FORM 12.

(See Paragraph 85.)

Certificate of Leave.

Granted to

proceeding out of Pakistan.

-
1. Government under which employed.
 2. Post last held.
 3. Nature of leave granted.
 4. Date of commencement of leave.
 5. Date of expiry of leave.
 6. Whether a medical certificate of fitness must be produced before return to duty.
 7. Amount of leave, expressed in terms of leave on average pay at the Government servant's credit on the expiry of the present leave.
 8. Period of leave on average pay which might under Fundamental Rule 81 be granted if the present leave were extended. (Further particulars required in the case of Military Officers in Civil employ.)
 9. Date of entry under Civil leave rules.
 10. Amount of leave at credit at commencement of present leave:—

Earned in respect of service under Military rules.

Earned in respect of service under Civil rules.

The

19

} (Signature)

} (Designation)

NOTE 1.—No leave salary is payable on this certificate.

NOTE 2.—This certificate must be produced before the High Commissioner for Pakistan, London with any application for an extension of leave or permission to return to duty or the grant of a last pay certificate.

No. 13]

FORMS.

A. T. M. 13.

FORM 13.

(See Paragraph 86.)

(NOTE.—Forms supplied in bound books.)

No. of 19 ..

Leave-salary Certificate for leave-salary payable in Pakistan, Burma and Aden.

Mr. of the, having been granted leave for a period of ... years ... months and ... days under order No., dated the is hereby allowed to draw his leave salary from the treasury from the 19 ..

2. Monthly rate of leave-salary.

Nature of leave, specifying periods on average pay, half average pay and quarter average pay, respectively.	From	To	Y. M. D.			Monthly rate of leave salary.	REMARKS.

3. He may be paid (1) pay from to at Rupees per mensem, and (2) allowances from to at Rupees per mensem.

4. The payment should be debited to

† 5. The following deductions are to be made from the leave-salary :—

General Provident Fund.

Postal Insurance Fund.

Income-Tax.

Other deductions, e. g., advances, etc.

{ Signature.....
 { Designation.....

Forwarded to

Through the

Office of the

Dated at the

{ Signature.....
 { Designation.....

† Where the deductions relate to Sterling Branches of Provident Funds this should be indicated clearly under item 5.

A. T. M. 14.

FORM 14.

(See Paragraph 86.)

(NOTE.—Forms supplied in bound books with counterfoils bear the number 14-A.)

Leave-salary Certificate for leave-salary payable in the United Kingdom.

No.

Leave-salary certificate of _____ of the _____ proceeding

on _____ to _____

- | | |
|---|----|
| 1. Government under which employed. | 1. |
| 2. Substantive post | 2. |
| 3. Officiating post (if any) | 3. |
| 4. Statement of present leave | 4. |

Nature of leave (specifying periods on average pay, half average pay and quarter average pay separately).	Y. M. D.	From	To	Monthly rate of leave-salary (and allowances, if any) subject to the deductions noted on the reverse.	Article and clause of the Fundamental Rules or other Regulations.

- | | |
|---|-----|
| 5. Place of payment | 5. |
| 6. Date from which first payment is to be made. | 6. |
| 7. Amount (if any) paid in advance | 7. |
| 8. Government and head of account to which the payment is debitabie. | 8. |
| 9. Date of leaving Pakistan | 9. |
| 10. Date on which the Government servant will, during the currency of leave, complete the term of service or attain the age after which, he is required by any rule to retire from the service, as for instance, 55 years of age. | 10. |

FORM 14—contd.

11. Period for and terms on which leave may be extended, or commuted otherwise than on extraordinary leave.

11.

Y. M. D.

may be extended ^{on medical certificate} ~~without medical certificate~~ granted
on same leave-salary by

(Further particulars required in the case of Military Officers in Civil employ.)

12. Date of commencement of pension service.

12.

13. Date of entry under Civil Leave Rules.

13.

14. Amount of leave of credit at commencement of present leave.

14.

Earned in respect of service under Military Rules.
Earned in respect of service while under Civil Rules.

15. Date of being struck off duty

15.

16. Deductions to be made.
Rates.

Indian Civil Service Family For wife
Military Pensions or Indian Military „ self
Widows' and Orphans' Fund „ sons
or Superior Services (India) „ daughters
Family Pension Fund
Subscription.

£ per mensem from

£ „ „ „

£ „ „ „

Total

and interest £

A balance of donation on £
for £
is recoverable at £ a month from

Other Funds.

Name of the Funds.	Rate of monthly subscription.	By whom adjustable.	Whether Central or Provincial.

Advances.

Nature of Advances.	Balance outstanding.	Rate of monthly instalment.	By whom adjustable.	Whether Central or Provincial

17. Pakistan rate of income tax.....pies in the rupee.

FORM 14—contd.

Place

(Signature)

Dated

19

(Designation)

* In cases of subscribers to Indian Civil Service Family Pensions and Superior Services (India) Family Pension Fund, interest accrued in Pakistan to be given here.

Abbreviations.

M. C.	..	..	..	..	Medical Certificate.
E. C. A.	..	..	..	..	Exchange Compensation Allowance.
Y. M. D.	...	..	..	..	Years, Months, Days.
Art.	..	..	..	..	Article.

NOTES.

1.—Distinguish leave granted on medical certificate from leave granted without medical certificate, and if the leave, though technically of the latter description, was granted in consequence of the production of a medical certificate, or on medical grounds, mention the fact.

2.—Except in the case of Chaplains, leave-salary should be stated in whole rupees only a month (fractions being omitted and the next higher rupee taken where the fraction exceeds one-half) and not in pounds a year and in entering "the rate of leave-salary" it should be stated, in the first place, without reference to the maximum or minimum applicable, and then, if a maximum or minimum applies or if the leave-salary is such that a future change in the current rate of exchange may render a maximum or minimum applicable, the words should be added, "subject to a maximum (or minimum) of etc."

3.—The rate of exchange for conversion of leave salary into sterling is that prescribed in the relevant rules and orders. The maximum and minimum rates of leave salary are those prescribed in the relevant leave rules."

4.—It must be shown whether a Government servant is entitled to the full amount of leave permitted by the rules.

5.—In line 7 the Articles of the Fundamental or other Rules under which the advance is made should be mentioned.

6.—The date on which any Government servant will, during the currency of leave, complete the term of service, or attain the age after which by any rule he is required to retire from the service, should be shown in line 10.

7.—These rules apply also to leave-salary certificates granted to non-gazetted Government servants when they proceed on leave out of Pakistan and draw their leave-salary out of Pakistan. In such cases the fact that the Government servant is a non-gazetted Government servant should be noted against entry 2.

FORM 14—concl'd.

8.—In preparing the leave-salary certificates of the subscribers under the Indian Military Service Family Pension Regulations and to the Indian Military Widows' and Orphans' Fund, who take leave under the Fundamental Rules, the leave-salary certificate should show clearly the rate of leave-salary, the monthly maximum of average pay, whether it is likely to become effective or not and the period for which the leave-salary is not subject to the monthly maximum.

9.—The following particulars should be noted in line 8:—

- (1) the major, minor and detailed head of account ;
- (2) whether debitable to Central or Provincial revenues ; if the latter, the name of the Provincial Government ;
- (3) whether the expenditure is "voted" or "charged".

When the head of account to which the leave-salary is debitable during extensions of leave differs from the head to which it was debitable during the period of leave originally granted, this fact should be indicated.

10.—In line 11, if the leave granted is less than 22 months, calculations up to 28 months' absence only may be given in the first instance and as soon as the leave is extended so as to bring the total period of absence from duty to 22 months or more, an amendment to the original leave-salary certificate should be issued at once showing the amount of further leave due on medical certificate beyond 28 months.

11.—In the case of Government servants to whom the rules regarding the grant of passages to civilian Personnel of British Domicile engaged for service in Pakistan apply, an additional entry should be made showing whether they and their families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to Pakistan.

12.—In all English leave-salary certificates the particulars of all outstanding advances (including passage advances) should be noted under item 16, and in the case of Motor Car and similar advances the date from which the recovery of monthly instalments should be effected should be stated.

13.—With the exception of privilege leave earned in a Civil Department, which should be taken first a Military Officer in Civil employ may set off the leave he takes against the civil leave or military leave at his credit, as he likes. A definite election in the matter should be obtained from all such officers and the election should be noted in the leave-salary certificate.

14.—Where subscriptions or recoveries relate to sterling Branches of Provident Funds this should be indicated clearly under item 16.

No.....Dated.....the.....19

Forwarded to—

(Signature.)

(Designation.)

A. T. M. 15.

FORM 15.

(See Paragraph 86.)

LEAVE SALARY WARRANT.

Debitable to Civil estimates.
Defence Service
 (Obverse).

Warrant No. of 19 .

Mr. having been granted leave for a period of months and days under the orders of the Government of is hereby allowed the privilege of drawing his leave-salary at from

2. His leave salary will be as shown below, and, subject to the deductions mentioned in paragraph 5 below, will be payable monthly :—

Period.	Rate per mensem.	
	In rupees, if paid in Ceylon.	In sterling, if paid elsewhere.
From to		
From to		
From to		

3. If the Dominion or Colony does not account direct to Pakistan, the payments should be debited to the High Commissioner for Pakistan for appropriation by him of the leave salary under the following headings :—

4. The paying officer is requested to ensure that when the Government servant returns to Pakistan he draws leave salary in the Dominion or Colony up to the date before that on which the vessel by which he returns is due to arrive at the Asiatic port of disembarkation ; or, if he returns by air, up to the day on which the aircraft in which he returns is due to arrive at the Asiatic port of disembarkation.

The term "port of disembarkation" ordinarily means the last port at which the Government servant disembarks and not any other Asiatic port at which he disembarks for a change of vessel or aircraft ; but when the journey is to be broken in Asia at the volition of the officer or when he proposes to spend a portion of his leave in Asia before resuming his duties in

Pakistan he should be paid leave salary only up to the day ^{before that on which the vessel.} _{on which the aircraft} is due to arrive in that Asiatic port.

FORM 15.—*contd.*

The original copy of the Warrant will be retained by the Paying Officer of the Dominion or Colony, and the triplicate copy by the payee Mr.....for presentation to the Paying Officer whenever he draws leave salary and for eventual transmission to his Audit Officer on his return to Pakistan. The Paying Officer will record each payment on the reverse of both the copies and affix his signature on the payee's as well as the original copy in the "Signature of the paying officer" column. The signature of the payee Mr.....will similarly be obtained on both copies in the "Receipt of the payee" column.

NOTE 1.—Leave salary is payable in rupees to Government servants residing in Ceylon during their leave.

NOTE 2.—The paying officer, except in the case of a Dominion or Colony which accounts direct to Pakistan, is requested to advise the High Commissioner for Pakistan promptly on the Government servant's departure, from such Dominion or Colony, whether for Pakistan, the United Kingdom or any other Dominion or Colony, giving particulars of amounts of pay issued and of any deductions therefrom.

NOTE 3.—In the case of all Government servants on leave (including those who are on leave preparatory to retirement) whose leave extends beyond the financial year ending 31st March or who leave one Dominion or Colony for another during the period of their leave, the paying officer of each Dominion or Colony should furnish to the Accounts Officer in Pakistan who authorised the payment of the leave salary, a report in the following form, in respect of all payments made by him in that year. The report may be sent as soon as possible after the last payment by any Dominion or Colony in any financial year (i.e., up to 31st March) has been made. In the case of Government servants who are on leave preparatory to retirement a supplementary report should also be sent soon after the last payment of leave salary.

Serial No.	Name and designation of the Govt. servant.	Colonial Leave-salary Warrant No.	Gross leave salary issued up to..(state the period).	Amount of deductions in respect of Provident Fund and the other Funds, etc. (Give details).	Indian Income-tax deducted (Surcharge, if any, relating to Income-tax or super-tax to be shown separately.)	
					Income-tax	Supertax.

FORM 16.—*Deleted*

A. T. M. 17.]

FORM 17.

(See Paragraph 86, Note 2.)

Audit Officer's letter to the Government servant proceeding on leave out of Pakistan.

To

SIR,

With reference to the order noted in the margin, granting you leave out of Pakistan, I have the honour to say that it is necessary for you to obtain from me a leave-salary certificate to enable you to draw your leave-salary.

Here enter number and date of the order, name of the authority granting the leave, and page of the gazette in which the leave is notified.

2. To enable me to prepare your leave-salary certificate, it is necessary that you send me the information asked for in the enclosed Form No. 18 and also your formal certificate of giving over charge of your office, date and hour, at your earliest convenience.

3. If you are in, or intended to pass through (Audit Officer's station), your certificate will be prepared, and your pay and allowances paid up to the date before your leave commences except in the case referred to in paragraph 4 below, on your calling personally at my office, and presenting a last-pay certificate from the officer from whom you last drew your pay and allowances. Otherwise, I shall cause the leave-salary certificate to be sent to the address specified by you, and the pay and allowances to be paid through the officer from whom you draw your pay and allowances.

4. Leave salary due for the first four months of leave on average pay taken by itself or in combination with other leave may be drawn either in Pakistan or out of Pakistan. If you desire to draw it in Pakistan a separate leave-salary certificate for this portion of the leave will be issued, but you will be allowed to draw the pay and allowances for the broken period of the month up to the date of relief only at the commencement of the next month along with the leave-salary for the rest of the month.

5. If you wish to draw your leave-salary in Pakistan under the provision of paragraph 4 above, you should either grant your Agents a power of attorney or leave your bills ready signed in their custody for presentation as they fall due. A guarantee bond undertaking to refund over-payments should be furnished by your agents unless they have executed a general bond of indemnity.

NOTE.—Paragraphs 4 and 5 do not apply to non-gazetted Government servants who have to draw their leave-salary through the Head of the office and should be omitted from the letters addressed to them.

6. I send herewith a copy of a Memo. of Information for the guidance of Government servants Proceeding on leave out of Pakistan and a blank Form (Report of actual sailing) of the date of leaving Pakistan to be signed and sent to me from the first port at which your vessel touches.

7. If you wish to draw your leave salary in a Colony, please send me three specimens of your signature.

Accountant General.

A. T. M. 18.

FORM 18

(See Paragraph 86, Note 2.)

Information required by the Audit Officer before the leave-salary certificate can be drawn up.

(This form should be returned duly filled up to the Audit Officer one clear week before the date of making over charge.)

1. On what date do you intend to make over charge of your office? 1.

2. Before or after noon? 2.

3. At what port do you intend to embark? 3.

4. By what ship will you sail, and on what date? 4.

5. In what country do you wish to draw your leave-salary during leave on average pay for a period not exceeding four months, if any, at the commencement of your leave? If in Pakistan, at what treasury? 5.

6. In what country do you intend to spend vacation or/and holidays? If out of Pakistan, in what country do you intend to draw your pay (and allowances) during vacation or/and holidays? 6.

(N. B.—The words within brackets above should be scored out by the Audit officer in all cases in which allowances are not payable out of Pakistan.)

7. What is your address in England or in Pakistan or elsewhere to which your leave-salary certificate, to enable you to draw your leave-salary, may be sent, in case it is not handed over to you before you go on leave? 7.

8. (a) What advance, if any, do you require now? 8 (a) _____

Do you desire to adjust the advance (b) in Pakistan or in England? 8 (b) _____

FORM 18—concl.

9. Do you intend to pay your
 Family Pension Fund subscriptions
 (specify the name of the Fund or
 Funds) in England or in Pakistan by
 deduction from your leave salary?

9 _____

10. Do you wish to subscribe to the General
 or any other Provident Fund?
 If so, to which, and for what period
 of your leave and at what rate? Do
 you propose to refund during leave
 the advance, if any, withdrawn from
 the Fund?

10 _____

Nos. 3 and 4 are for Government servants to whom the leave rules in Sections I to V of Chapter X of the Fundamental Rules are not applicable.

No. 5 Leave-salary due for the first four months of the period of leave on average pay, if any, at the commencement of any period of leave out of Pakistan can be drawn in or out of Pakistan at the Government servant's option. In Pakistan it can be drawn only on the first of each month in arrears by an authorised agent under a guarantee bond or on production of a life certificate. The allowances for a broken period of a month may be drawn any time after the expiration of the leave.

No. 8 (a) is for Military Officers subject to the Military Leave Rules and for Chaplains only.

No. 8 (b) is for Military Officers subject to the Military Leave Rules only.

No. 9 is for members of the P. A. S. only.

NOTE 1.—In the case of non-gazetted Government servants to whom Note 11 to Form 14 or paragraph 5 of the Annexure to Chapter 4 applies, an additional question should be inserted to obtain the information required under that note.

NOTE 2.—With the exception of privilege leave earned in a Civil Department which should be taken first, a Military officer in Civil employ may set off the leave he takes against the civil leave or military leave at his credit, as he likes. When Form 18 is sent to such an officer question 11 should be added in manuscript. "Is the leave to be set off against the military leave or against civil leave at your credit?" The answer should be noted on his leave-salary certificate.

NOTE 3.—Where subscriptions or recoveries relate to Sterling Branches, this should be indicated clearly against Question 10.

Dated at

The of

19 . }

(Signature)

(Designation.)

To the Accountant General.

A. T. M. 19.

FORM 19.

(See Paragraph 87.)

Register of Last-pay Certificates.

No.	
Date.	
Name of Govt. servant and the service or Department to which he belongs, his designation and the station to which he is proceeding	
Description of emoluments last drawn.	
Monthly rate.	
Date up to which paid.	
Date of making over charge or on which leave ended.	
Deduction.	
Recoveries, if any, to be made and how.	
Amount of advance and how to be recovered.	
Pay and allowances admissible.	
Joining time admissible.	
Last pay certificate to whom made over.	
Initials of Garretted Officer.	

Mr. of the proceeding on to	Pay Oth. pay Over- seen pay Special pay Leave salary
R. A.	
A. M. P. M.	
Funds	
Other deduc- tions	
R. A.	

A. T. M. 20.

FORM 20.
[See Paragraph 87.]
Register of Leave-salary Certificate.

No.	
Date.	
In whose favour.	
1 Government under which employed.	
2 Substantive post.	
3 Officiating post, if any	
Nature of leave (specifying periods on average pay, half average pay, and quarter average pay separately).	
Y.	
M.	
D.	
From	
To	
Monthly rate of leave-salary (and allowance, if any) subject to the deductions noted in column 16 and exchange compensation allowance where admissible).	
Article and clause of the Fundamental Rules or other Regulations.	
5 Place of payment.	
6 Date from which first payment is to be made.	
7 Amount (if any) paid in advance.	
8 *Government and head of account to which the payment is debitable. *The following particulars should be noted in this column— (1) the major, minor and detailed head of account; (2) whether debitable to Central or Provincial revenues; if the latter, the name of the Provincial Government; (3) whether the expenditure is "voted" or "charged"; (4) when the head of account to which the leave-salary is debitable during extensions of leave differs from the head of account debitable during the period of leave originally granted, such variations should also be indicated.	
9 Date of leaving Pakistan.	
10 Date on which the Government servant will, during the currency of leave complete the term of service or attain the age after which, by any rule, he is required to retire from the service, as for instance, 55 years of age.	
Y.	11 Period for, and terms on, which leave may be extended, or commuted otherwise than to extraordinary leave † (†If the leave granted is less than 27 months, calculations up to 28 months' absence only may be given in the first instance, and as soon as the leave is extended so as to bring the total period of absence from duty to 28 months or more, an amendment to the original leave salary certificate should be issued at once).
M.	12 Date of commencement of pension service.
D.	13 Date of entry under Civil Leave Rules.
14 Amount of leave salary earned in respect of service under Military Rules. Amount of leave salary earned in respect of service under Civil Rules.	
15 Date of being struck off duty.	
16 Deductions to be made.	
Initials of Accountant General.	
How finally disposed of.	
REMARKS.	

Note.—The numbers put over some of the columns correspond to those given in Form 14.

FORMS.

No. 20.]

A. T. M. 21.

FORM 21.

[See Paragraph 87.]

Register of Leave-salary Warrants.

No.			
Date.			
In whose favour.			
Y.	Period of Leave.		
M.			
D.			
Government under which employed.			
Colonial Treasury Officer by whom payment is to be made.			
Date from which payment is to be made.			
Form	Leave Salary.		
To			
Rate in rupees a month.			
Minimum rate of Exchange.			
Maximum £ a month.			
Minimum £ a month.			
<p>* Government and Head of Account to which the payment is debitable.</p> <p>* The following particulars should be noted in this column—</p> <p>(1) the major, minor and detailed head of account;</p> <p>(2) whether debitable to Central or Provincial revenues; if the latter, the name of the Provincial Government;</p> <p>(3) whether the expenditure is "voted" or "charged".</p>			
Deductions to be made.			
Initials of Accountant General.			
How finally disposed of.			
Remarks.			

A. T. M. 22.

FORM 22.

Scale Register of Gazetted Government Servants.....No. of Posts (12).
[See Paragraph 90.]

Present on duty in	April.			May.			June.			July.			August.			September.			October.			November.			December.			January.			February.			March.		
	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.	Whole month.	Part of month.	Serial numbers connecting periods forming the same chain.						
Names of Incumbents.	Audit No.			Date from and to			Date from and to			Date from and to			Date from and to			Date from and to			Date from and to			Date from and to			Date from and to			Date from and to			Date from and to			Date from and to		
	Whole month.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.			Serial numbers connecting periods forming the same chain.					
	1-8			1			1			1			1			1			1			1			1			1			1			1		
	16-20			2			2			2			2			2			2			2			2			2			2			2		
	6-10			2			2			2			2			2			2			2			2			2			2			2		
	23-30			2			2			2			2			2			2			2			2			2			2			2		
	1-5			2			2			2			2			2			2			2			2			2			2			2		
	11-15			2			2			2			2			2			2			2			2			2			2			2		
	9-15			1			1			1			1			1			1			1			1			1			1			1		
	21-30			1			1			1			1			1			1			1			1			1			1			1		
	12			2			2			2			2			2			2			2			2			2			2			2		
	Total			10			12			12			12			12			12			12			12			12			12			12		

Note.—The numbers in column 3 for each month connect together the periods in column 2 which form parts of the same chain. The highest number in it shows the number of posts accounted for by the broken periods. A column for Remarks should be inserted at the end of each monthly column.

C. C. 51 Dr. XLII-35.

A. T. M. 23.

FORM 23.

(See Paragraph 94.)

(To be printed on open foolscap lengthways.)

Simplified Scale Register.

Sanctioned strength on 1st April—

Name of service.	Authority No. and Date.	Date from which the change is to take place.	Addition and reduction.	Remarks.
	Subsequent changes			

Authority No. and Date.	Particulars of events (vacancies).	Date of event.	Authority No. and Date.		Particulars of events (appointments).	Date of event.	Number of Government Servants Present.				Remarks.
							Perma- nent.	Officiat- ing.	Tempo- rary.	Total.	

FORM 23.

A. T. M. 26.

FORM 26.

(See Paragraphs 105 and 110.)

(To be printed on open sheets of foolscap.)

List of Government servants who are due to retire during the next official year.

Name of office.	Name of Incumbent.	Designation.	Date of birth.	Date of attaining the age of superannuation.	Extension.			Date of expiry of extension.	Remarks.
					No. and Date of Order.	By whom sanctioned.	Period of extension.		

No. 26.]

FORMS.

A. T. M. 27.

FORM 27.

Major head _____

(See Paragraph 111.)

Minor head _____

(To be printed on open copy.)

Sub-head or Unit of appropriation _____

Voted.

ESTABLISHMENT AUDIT REGISTER.

Charged.

Fixed establishment of the Collector of _____ for the four years commencing April 1, 19 .

Orders of sanctioning Authority.	Name of Section	Sanctioned pay of section.			Amount paid for each month, with quotation of No. and month of voucher.				Remarks.
		Maximum.	Minimum.	Actual from 1st April.			April.		
							Voucher No. and name of month.	Amount.	
					Columns for five months, each 1½ inch wide.	Columns for seven months each, 1½ inch wide, including those for February and March.			

This form shows only the upper quarter of the pages.

A. T. M. 30.

FORM 30.

(See Paragraph 122 (5).)

Fly Leaf of Audit Register.

Serial Number.	Name.	Pay on 1st April.	Date of last increment and amount.	Remarks.

No. 30]

FORMS.

A. T. M. 3r.

FORM 34.

(See Paragraph 122 (6).)

ESTABLISHMENT AUDIT REGISTER.

For the years commencing from the 1st April 19 .

Personal pay

Orders of Sanctioning Authority.

Major Head

Minor Head

Sub Head

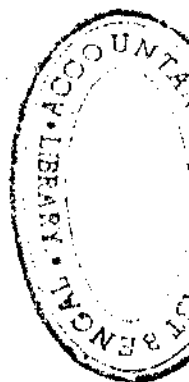
Voted/Charged.

Name.	Scale of pay and allowances.	Date of last increment.	April.	May.	June.	And so on for other months.	Remarks.

FOR

٢٠

[No. 31



A. T. M. 32.

FORM 32.

[See Paragraph 128.]

(To be printed on foolscap lengthways.)

Major head _____

Minor head

Sub-head or Unit of appropriation

Voted.

Charged.

Travelling allowance Audit Register of _____ for the year 19 ____ 19 ____.

[illegible]

The register should be made a personal register for the whole province. A separate page being opened for each Gazetted Government servant who may draw travelling allowance.

When bills are drawn from a treasury, the name of the treasury should be entered in the Column "No. of voucher".

No. 381

FORMS

38

FORM 34.
(See Paragraph 137.)
(To be printed on open foolscap.)

District _____

Major head _____
Minor head _____
Sub head or Unit of appropria-
tion _____
Voted _____
Charged _____

Contingent Audit Register of _____ for 19__-19__

Allotment R

Additions and alterations with reference to orders.

April.		May.		June.		July.		August.		September.		Remarks.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
												Total paid each month. Add adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.
October.		November.		December.		January.		February.		March.		Remarks.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
												Total paid each month. Add adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

A. T. M. 35.

FORM 35.

[See Paragraph 141.]

(To be printed on stout open foolscap.)

Major head_____

Minor head_____

Sub-head or Unit of appropriation_____

Allotment_____

Voted.

Charged.

Register of Periodical Charges.

Left Side.

Orders of Government or other competent authority.	Nature of charge.	Sanctioned amount and the period of sanction.

Year and month.	Voucher No.	Amount.	Remarks.	Year and month.	Voucher No.	Amount.	Remarks.
19 ...				19 ...			
April ...				April ...			
May ...				May ...			
June ...				June ...			
July ...				July ...			
August ...				August ...			
September				September			
October...				October...			
November				November			
December				December			
January				January			
February				February			
March ...				March ...			

No. 35]

FORMS

FORM 35—*concl.*

Right Side.

Year and month.	Voucher No.	Amount.	Remarks.	Year and month.	Voucher No.	Amount.	Remarks.
19 ...				19 ...			
April ...				April ...			
May ...				May ...			
June ...				June ...			
July ...				July ...			
August ...				August ...			
September				September			
October...				October...			
November				November			
December				December			
January...				January...			
February				February			
March ...				March ...			
19 ...				19 ...			
April ...				April ...			
May ...				May ...			
June ...				June ...			
July ...				July ...			
August ...				August ...			
September				September			
October...				October...			
November				November			
December				December			
January...				January...			
February				February			
March ...				March ...			

Register of bills for Articles supplied for the public service direct by firms in the United Kingdom.

[illegible]

No. 37]

FORMS.

A. T. M. 37.

FORM 37.

[See Paragraph 144.]

Office of the

No. , dated 19 .

To

THE MANAGER, STATE BANK OF PAKISTAN,

SIR.

I have the honour to enclose the bills and vouchers detailed on the reverse and to request that a sterling draft for the aggregate amount thereof, namely, £ s. d. (), in favour of the High Commissioner for Pakistan may please be supplied to this office at your earliest convenience. The cost of the Draft, including any bank charges, may be debited to the Government of against the respective departments concerned, this letter and its enclosures being submitted in support of the charge. It is requested that a separate pay order may be recorded on each bill and the equivalent thereof in Pakistan Currency noted both on the bills and in column 6 of the statement on reverse. The bank charges for the draft may, it is requested, be proportionally divided and shown separately on each bill as well as against each item detailed in the statement on reverse.

I have the honour to be,

Sir,

Your most obedient Servant

Signature

Designation

(Reverse.)

Particular of bills, invoices, etc.

[illegible]

A. T. M. 38.

FORM 38

[See Paragraph 144.]

Office of the

No.

Dated

19 .

To

THE CHIEF ACCOUNTS OFFICER TO THE HIGH COMMISSIONER
FOR PAKISTAN,

34, LOWNDES SQUARE,

LONDON, S. W. 1.

SUBJECT.—*Payment for articles ordered direct from the United Kingdom on
account of the public service.*

SIR,

I have the honour to forward herewith a Demand Draft (First of Exchange) No. for £ s. d. drawn in favour of the High Commissioner for Pakistan, and to request that the suppliers mentioned in the consolidated statement on the reverse may kindly be paid the amounts specified against each, on production of the original letter of authority issued by this office.

The receipt of the Demand Draft may please be acknowledged.

I have the honour to be,

SIR,

Your most obedient Servant,

Signature

Designation

A. T. M. 39.

FORM 39.
[See Paragraph 144.]

(Counter Foil.)

(Second Foil.)

(First Foil.)

No. dated 19 .
To

No. dated 19 .
To

No. dated 19 .
To

Sir,
Gentlemen,

Sir,
Gentlemen,

Sir,
Gentlemen,

I have the honour to inform you that the High Commissioner for Pakistan (Accounts Department), is being requested to pay you the sum of £.....
(.....)

I have the honour to inform you that the High Commissioner for Pakistan (Accounts Department), is being requested to pay you the sum of £.....
(.....)

I have the honour to inform you that the High Commissioner for Pakistan (Accounts Department), is being requested to pay you the sum of £.....
(.....)

in respect of your ^{invoices} bills detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

in respect of your ^{invoices} bills detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

in respect of your ^{invoices} bills detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

I have the honour to be,

I have the honour to be,

Sir,
Gentlemen,

Sir,
Gentlemen,

Sir,
Gentlemen,

Your most obedient servant,
Signature.....
Designation.....

Your most obedient servant,
Signature.....
Designation.....

Your most obedient servant,
Signature.....
Designation.....

No. dated 19 .

No. dated 19 .

Copy forwarded to.....with reference to his letter No. dated....., and with the request that a sum of Rs. (.....) may be added to the expenditure of his office under the head.....

Copy forwarded to.....with reference to his letter No. dated....., and with the request that a sum of Rs. (.....) may be added to the expenditure of his office under the head.....

Signature.....
Designation.....

Signature.....
Designation.....

No. 39]

FORMS.

Particulars of Firms Invoices, Bills Description
of Goods, and names of officers or departments supplied.

.....
.....
.....
.....
.....
.....

Particulars of difference (if any) between
amount claimed and amount authorised for
payment.

.....
.....
.....
.....

(Reverse)

Particulars of Firms Invoices, Bills Description
of Goods, and names of officers or departments supplied.

.....
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Particulars of difference (if any) between
amount claimed and amount authorised for
payment.

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Particulars of Firms Invoices, Bills Description
of Goods, and names of officers or departments supplied.

.....
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Particulars of difference (if any) between
amount claimed and amount authorised for
payment.

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No. 40]

FORMS

A. T. M. 40.

FORM 40

(See Paragraph 144.)

Office of the

No.

Dated

19

To

THE CHIEF ACCOUNTS OFFICER OFFICE OF THE HIGH COMMIS-
SIONER FOR PAKISTAN,
34, LOWNDES SQUARE,
LONDON, S. W. 1.

SUBJECT.—*Payment for articles ordered direct from the United Kingdom on account of the public service.*

SIR,

I have the honour to forward herewith the Second of Exchange of the Demand Draft No. for £ s. d. the First of Exchange of which was forwarded to you under this office letter No. , dated the 19 .

I have the honour to be

SIR,

Your most obedient Servant,

Signature

Designation

A. T. M. 41.

FORM 41.

Register of Grants-in-aid of the

[See Paragraph 145.]
 (To be printed on open foolscap.
 On both sides with a folding space in the middle.)

Major head

Minor head

Sub-head

Unit of appropriation

Voted.

Charged

ORDERS SANCTIONING THE GRANTS-IN-AID												NOTE ON PAYMENT*			17	18	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			16
Serial No.	District.	Name of issuing authority.	No.	Date.	The rule of code, if any, under which the sanctions have been issued.	Designation of grantee.	Period in the case of recurring grants-in-aid.	Purpose of grant.	Conditions and limitations, if any.	Recurring.	Non-recurring.	No. and date of the Accountant General's authority for payment.	No. of voucher.	Date of payment.	Amount.	Reference to letter, account or other documents furnishing information regarding fulfilment of conditions attached to the grant.	Remarks and note of final action. (In the case of recurring grants-in-aid here note the period for which the grant-in-aid has been sanctioned.)

* Periodical payments may be entered one blow another sufficient space being left for the purpose against the Serial No. concerned.

A. T. M. 42.

FORM 42.

(See Paragraph 145.)

(To be printed on foolscap folio.)

No. 42]

FORMS.

52

(Obverse)		(Obverse)		(Obverse)		Audit Register		(Reverse. Voucher No. of triplicate counterfoil.)
Office of the		Office of the		Office of the		page		
No.	Dated , the 19 .	No.	Dated , the 19 .	No.	Dated , the 19 .			
To		To		To				
THE		THE		THE				
SIR,		SIR,		SIR,		Received the sum of (Rs.)		
I HAVE the honour to request that, on receipt of this letter, you place to the credit of		I HAVE the honour to request that, on receipt of this letter, you place to the credit of		I HAVE the honour to request that, on receipt of this letter, you place to the credit of		Rupees—		
will pay to		will pay to		will pay to		authorised on the reverse.		
the sum of (Rs.)		the sum of (Rs.)		the sum of (Rs.)		(Signature)		
Rupees on a duly receipted bill countersigned by the . The amount represents the grant sanctioned by the in letter		Rupees on a duly receipted bill countersigned by the . The amount represents the grant sanctioned by the in letter		Rupees on a duly receipted bill countersigned by the . The amount represents the grant sanctioned by the in letter No. dated for placed at his disposal during 19 -19 .		(Designation)		
No. , dated		No. , dated		I have the honour to be, SIR,		Pay Rupees		
for the grant placed at his disposal during 19 -19 .		for the grant placed at his disposal during 19 -19 .		Your most obedient servant,		DISTRICT		
I have, etc,		I have the honour to be		(Signature)		Dated 19 .		
(Signature)		SIR,		(Designation)		Treasury Officer.		
(Designation)		Your most obedient servant,		No. Copy forwarded to		Accountant.		
No. Dated		(Signature)		for information.		For use in the Accountant General's Office.		
Copy forwarded to		(Designation)		(Signature)		Admitted in full		
for information.		(Signature)		(Designation)		Auditor.		
(Signature)		(Designation)		Note.—The document should be presented for payment at the Treasury with the form of bill on the reverse duly filled in and signed.		Superintendent.		
(Designation)								

No. 43]

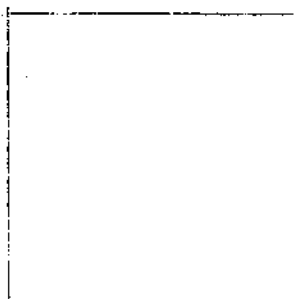
FORMS.

A. T. M. 43.

FORM 43.

(To be printed in foolscap folio.)

(See Paragraph 154.)



PENSION PAYMENT ORDER.

Disburser's Portion.

Debitable to.....Government.

Head of Account.

Major head.

Minor head.

Voted.

Charged

Place for signature of pensioner as the first payment made.

Class of Pension and date of order sanctioning it.	Personal Identification.	Height.		Date or approximate date of birth.	Sect.	Residence showing village and pergunnah.	Amount of monthly pension.		
		Ft.	In.				Rs.	A.	P.

Office of the

No.

, the

19 .

Sir,

UNTIL FURTHER NOTICE, and on the expiration of every month, be pleased to pay to..... the sum of Rupees..... (less income-tax), being the amount of..... PENSION, as.....

upon the production of the Pensioner's Portion of this Order taking from the claimant a receipt for the amount according to usual form. The payment should commence from.....

Signature

Designation

To

The Treasury Officer,

At

FORM 43—*concl'd.*

NOTE 1.—No pension shall be liable to seizure, attachment or sequestration by process of any Court in Pakistan at the instance of a creditor for any demand against the pensioner (Section II, Act XXIII of 1871).

NOTE 2.—Payment under this order is to be made only to the pensioner in person, with the following exceptions :—

(a) To persons specially exempted by Government.

(b) To females unaccustomed to appear in public and to persons unable to appear on account of illness or bodily infirmity.

(Payment in both classes (a) and (b) is made on production of a Life Certificate signed by a responsible Officer of Government, or other well-known and trustworthy person).

(c) To any person sending a Life Certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who before retirement, exercised the powers of a Magistrate or by a Chaplain or any gazetted officer of Government or by a Munsiff or by any person holding a Government title.

(d) In all cases referred to in clauses (a), (b) and (c) the Disbursing Officer must at least once a year, require proof, independent of that furnished by the Life Certificate, of the continued existence of the pensioner.

REVERSE OF DISBURSER'S PORTION.

Amount of pension Rs.

(in words)

This Document is to be retained by the Disbursing Officer as long as the authority remains in force in such manner that the pensioner shall have no access to it. Every separate payment is to be recorded below.

Month for which pension is due.	19 -19 .		19 -19 .		19 -19 .		19 -19 .		19 -19 .		Remarks.
	Date of payment.	Disbursing officer's initials.	Date of payment.	Disbursing officer's initials.	Date of payment.	Disbursing officer's initials.	Date of payment.	Disbursing officer's initials.	Date of payment.	Disbursing officer's initials.	
March ...											
April ...											
May ...											
June ...											
July ...											
August ...											
September ...											
October ...											
November ...											
December ...											
January ...											
February ...											
*Note of pensioner's identification.	Date.	Initials.	Date.	Initials.	Date.	Initials.	Date.	Initials.	Date.	Initials.	

*If the payment is by Postal money order identification is required twice a year as prescribed, otherwise annually.

A. T. M. 43-A.

FORM 43-A.

[To be printed in foolscap 8vo size (booklet) and bound in cloth-lined limp covers.]

(See Paragraph 154.)

(Front page.)

PENSION PAYMENT ORDER.

Pensioner's Portion.

(First page.)

PENSION PAYMENT ORDER

Pensioner's Portion.

Debitable to, Government.

Head of Account.

Major Head.

Minor Head.

Voted.

Charged

Name of Pensioner

Class of Pension and date of order sanction- ing it.	Date or approxi- mate date of birth.	Sect.	Residence showing village and pergunnah.	Amount of monthly pension.		
				Rs.	A.	P.

(Second page.)

Office of the

, the

19 .

No.

Sir,

UNTIL FURTHER NOTICE, and on the expiration of every month, be
 pleased to pay to.....
 the sum of Rupees.....(less income-tax), being
 the amount of.....
 PENSION, as.....
 upon the production of this order and a receipt according to usual form.
 The payment should commence from.....

Signature

Designation

To

The Treasury Officer,

At

No. 44]

FORMS.

FORM 44.

A. T. M. 44.

(To be printed on foolscap folio.)

(See Paragraph 154.)

PENSION PAYMENT ORDER.

Disburser's Portion.

--

Debitable to.....Government.

Head of Account.

Major head.

Minor head.

Voted

Charged

Office of the

, the

19 .

No.

.....
 is permitted to draw his pension from the.....Treasury, commencing from....., at the following rate (less income-tax) on production of the Pensioner's Portion of this Order.

Rs.

Rupees.

per month

 Signature of }
 Pensioner. }

Signature

Designation

To

The Treasury Officer,

At

Each payment should be recorded on the reverse of this order and certified by the Paying Officer.

FORM 44.—*concl.*

REVERSE OF DISBURSER'S PORTION.

Amount of pension Rs..... (in words).....

This Document is to be retained by the Disbursing Officer so long as the authority remains in force in such manner that the pensioner shall have no access to it. Every separate payment is to be recorded below.

Month for which pension is due.	19	-19	19	-19	19	-19	19	-19	19	-19	Remarks.
	Date of payment.	Disbursing officer's initials.	Date of payment.	Disbursing officer's initials.	Date of payment.	Disbursing officer's initials.	Date of payment.	Disbursing officer's initials.	Date of payment.	Disbursing officer's initials.	
March ...											
April ...											
May ...											
June ...											
July ...											
August ...											
September ...											
October ...											
November ...											
December ...											
January ...											
February ...											
Note Of pensioner's identification.	Date.	Initials.	Date.	Initials.	Date.	Initials.	Date.	Initials.	Date.	Initials.	

A. T. M. 44-A.

FORM 44-A.

(To be printed in foolscap 8vo size (booklet) and bound in cloth-lined limp covers.)

(See Paragraph 154.)

(Front Page.)

PENSION PAYMENT ORDER.

Pensioner's Portion.

A. T. M. 45.

FORM. 45.

(To be printed in foolscap 8vo size (booklet) and bound in cloth-lined limp covers.)

(See Paragraph 154.)

(Front page.)

PENSION PAYMENT ORDER.

Pensioner's Portion.

(First page.)

PENSION PAYMENT ORDER.

Pensioner's Portion.

Appeared in person on

Debitable to.....Government.

Head of account.

Major head

Minor head.

Voted

Charged

Name of Pensioner.

Class of Pension and date of order sanctioning it	Date or approxi- mate date of birth.	Sect	Residence showing village and pergunnah.	Amount of monthly pension.		
				Rs.	A.	P.

(Second page.)

Office of the

No.

, the

19 .

Sir,

UNTIL FURTHER NOTICE, and on the expiration of every month,
may be paid the sum of Rupees.....

(less income-tax) being the amount of.....PENSION, as.....

.....
upon the production of this order and a receipt according to usual form.

The payment should commence from.....

Signature

Designation

FORM 45—concl'd.

(Third and fourth pages)

NOTE 1.—No pension shall be liable to seizure, attachment or sequestration by process of any Court in Pakistan at the instance of a creditor for any demand against the pensioner (Section II, Act XXIII of 1871).

NOTE 2.—Payment under this order is to be made only to the pensioner in person, with the following exceptions:—

- (a) To persons specially exempted by Government.
- (b) To females unaccustomed to appear in public and to persons unable to appear on account of illness or bodily infirmity.
- (Payment in both cases (a) and (b) is made on production of a Life Certificate signed by a responsible officer of Government or other well-known and trustworthy person).
- (c) To any person sending a Life Certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Register or Sub-Registrar under the Registration Act, or by any pensioned officer who etirement exercised the powers of a Magistrate before or by a Chaplain or any Gazetted Officer of Government or by a Munsiff or by any person holding a Government title.
- (d) In all cases referred to in clauses (a), (b) and (c), the Disbursing Officer must at least once a year, require proof, independent of that furnished by the Life Certificate of the continued existence of the pensioner.

NOTE 3.—On the decease of the pensioner, this order should be immediately returned by his family to the District Officer with a report of the date of his decease.

(Fifth and subsequent pages)

Amount of pension Rs.....(in words).....
Every separate payment is to be recorded below by the Disbursing Officer.

[illegible]

No. 46]

FORMS.

A. T. M. 46.

FORM 46.

[To be printed in foolscap 8vo size (booklet) and bound in cloth-lined limp covers.]

(See Paragraph 154.)

(Front page.)

PENSION PAYMENT ORDER.

Pensioner's Portion.

(First and second pages.)

PENSION PAYMENT ORDER.

Pensioner's Portion.

Appeared in person on

Debitable to.....Government.
 Head of Account.
 Major head.
 Minor head.
Voted.
Charged

Office of the

, the

19 .

No.

.....is permitted to draw his pension from the
commencing from.....at the following rate (less
 income-tax) on production of this certificate—

Rs.

Rupees

per month.

Signature

Designation

FORM 46.—concl'd.

Each payment should be recorded in the appropriate column (see pages 3-10) and certified by the Paying Officer.

(Third and subsequent pages.)

Amount of pension Rs.....(in words).....

Every separate payment is to be recorded below by the Disbursing Officer.

[illegible]

FORM 47.

A. T. M. 47.

[Sec Paragraph 156.]

(To be printed on foolscap machine made, Blue laid, Lancashire Ledger D'cap, 30 lbs. E. L., 8 lines to page.)

Register of Pension Payment Orders issued for pensions debitable to

No. of P. P. O.	Particulars of orders of sanctioning authority (including register No. on record file).	Date of P. P. O. and initials of G. O.	Name.	Date of birth.	Designation of Last Employment and Office and amount of Last Pay. (To be filled in in the case of superannuation pensions only).	*Monthly amount.	Where payable.	REMARKS.
1	2	3	4	5	6	7	8	9
						Rs. a. p.		i.e., date of issue of duplicate with ini- tials of officer sign- ing, or cancellation of order (date and cause.)

*NOTE.—If the pension is debitable to several Governments, specify in this column the amount debitable to each Government separately.

No. 47]

FORMS.

(See Paragraph 158.)

(To be printed on open foolscap.)

AUDIT REGISTER OF PENSIONS.

Pensions payable at Treasury.

Major head

Minor head

Central
Provincial.Voted
Charged.

No. of P. P. O.	Name, date of birth of pensioner and his last pay.	Monthly amount and date of commence- ment.	Incidence of charge.	Class of pensions.	REMARKS—(All spare space on the page should be added to this column).	DATE OF PAYMENT OF PENSION FOR THE MONTH OF*						
						19 -19 .		19 -19 .		19 -19 .		And so on for six years in all.
		Income tax										

*Only two months' pension payment vouchers are required to be audited in the year. The date of payment of audited vouchers only should be entered in these columns. A single cage should be reserved for each year and in one of the two sub-cages should be entered the name of the month for which the pension is paid and the date of the payment, thus April 3 would indicate that the pension for April was paid on the 3rd May. If the audited voucher covers the payments of several months, these should be specified, thus "April-June 15", "July 21-June 22 15" and so on.

A. T. M. 49

FORM 49.

[See Paragraph 163.]

Audit Register of Pensions paid by Preaudit Pay Department.
(Left hand page.)

No. of P. P. O.	Name of pensioner and pay last drawn.	Class of pension.	Monthly amount and date of com- mencement.	Incidence of charge.	Orders of sanction- ing authority.	Date of birth.	Height.	Residence.	Personal marks of pensioner.	RE- MARKS.
			In- come- Tax Net.				Ft.	In.		

(Right hand page.)

Major head

Minor head

Central
Provincial

Voted
Charged

Year.	DATE OF PAYMENT OF PENSION FOR THE MONTH OF					
	April.	May.	Columns for intermediate months.	January.	Feb- ruary.	March.
1950-51 ..						
1951-52 ..						
1952-53 ..						
1953-54 ..						
1954-55 ..						
1955-56 ..						

A. T. M. 50.

FORM 50.

(See Paragraph 164.).

(Full size; to be prepared on ordinary foolscap.)

Gratuity Register.

Major Head_____

Minor Head_____

**Central
Provincial.**

Voted
Charged.

Serial No.	Orders of sanctioning authority.	Name of payee.	Place of payment.	Amount.			Incidence of charge.	Initials of G. O.	PAYMENTS.		Initials of G. O.	REMARKS.
				Rs.	a.	p.			Date	Voucher No.		
1	2	3	4	5			6	7	8	9	10	11
				Rs.	a.	p.						

The first six columns should be filled up on receipt of the order from the sanctioning authority. In the remarks column the fact of repayment of a gratuity should be noted when repayment is complete.

No. 50]

FORMS

A. T. M. 51.

FORM 51.

(See Paragraph 164.)

(To be printed on foolscap folio.)

(Obverse.)

OFFICE OF THE

No. _____ Dated _____ the

From

THE

To

THE TREASURY OFFICER, _____

SIR,

I have the honour to request you to arrange for payment from the Treasury of the sum of Rs. () less income tax of Rs. to late being the amount of Gratuity sanctioned to him in letter No. dated from the

The particulars regarding his identification are stated below:—

Date of birth	Father's name.	Personal marks of identification.	Height		Race, Sect and Caste.	Residence showing Village and Pergunnah.
			Ft.	In.		

2. The gratuity is debitable to

N.B.—The date of payment may please be intimated to this office as soon as a gratuity debitable to Local Fund is paid.

3. The acquittance of the gratuitant, unless he is exempted by rule or special orders of Government from personal appearance, should be taken on the reverse of this order, with a one-anna receipt stamp if necessary.

4. The service book herewith returned should be made over to the gratuitant. He is being informed of the issue of this order should be directed to appear at the sub-treasury to receive payment of his gratuity.

5. Slips bearing attested specimen signature and left hand Thumb and finger impressions of the gratuitant are enclosed

6. Please acknowledge receipt of this Order.

I have the honour to be,

SIR,

Your most obedient servant,

(Signature.)

(Designation.)

FROM 51—concl'd.

(Reverse.)

No.

dated

Copy (of the first sub-paragraph of paragraph 1) forwarded to
 _____ (Gratuitant). He should appear before the Treasury
 Officer, _____ to receive payment.

(Signature).

(Designation).

No.

dated

Copy (of the first sub-paragraph to paragraph 1) forwarded to
 _____ for information with reference to his letter No.
 dated _____ 19 . The enclosures to his letter, noted below, which are
 no longer required, are herewith returned.

(Signature).

(Designation).

Received Payment.

(Signature with designation and thumb impression.)

(For use in the Accountant General's Office.)

Payments for the 1st Schedules.
 and

Rs.

55, Superannuation Allowances and Pensions

Gratuities Rs.

Admitted.

A. T. M. 52.

FORM 52.

(See Paragraph 165, Rule 2.)

No. _____ dated _____

FROM

THE ACCOUNTANT GENERAL,

To

THE TREASURY OFFICER,

SIR,

I have the honour to forward Pension Payment Order No. _____
in favour of _____ and to request

that the total payments made on Anticipatory Payment Order No. _____
from _____ (date) _____ at the rate of Rs. _____
may be adjusted from the first payment of the final pension. A separate bill
should be prepared for the first payment of the final Pension Payment Order
and the paid bill together with both halves of the Anticipatory Payment
Order should be forwarded to this office in a registered cover in advance of
the treasury schedules.

I have the honour to be,

SIR,

Your most obedient servant,

(Signature)

A. T. M. 54.

FORM 54.

[See Paragraph 175.]

Last Pay certificate of pensions transferred to London for Payment.

No.

1. Name of the Pensioner.
2. Post held by him prior to retirement.
3. Date of birth (if available).
4. Rate of pension.
5. Date up to which paid in Pakistan.
6. Date from which payment is to be made in England.
7. Type of pension.
8. Conditions of grant.
9. Date of commencement of pension.
10. Date of sanction.
11. How debited in Pakistan.
12. How debitable in the United Kingdom.
13. Amount commuted by the pensioner.
14. Amount commuted by employing Government.
15. Date of leaving Pakistan.
16. Total period of Military service (in years, months and days).
17. Date of commencement and end of each period of Military service.
18. Governments under which service has been rendered in order of employment.

Deductions to be made, if any

N. B.—This certificate must be produced to the Office of the High Commissioner for Pakistan in London before pension can be issued.

Place

Signature.

Date

Designation.

A. T. M. 55.

FORM 55.

[See Paragraph 177.]

PENSION PAYMENT WARRANT.

[Obverse.]

Warrant No. _____ of 19 _____

A B is permitted to reside and draw his pension from _____
commencing from _____ at the following rate:—

*Signature of A B (to be entered in
original only.)*

This certificate will be retained by *A B*, and will be given up to the Audit Officer in Pakistan on his return to Pakistan. Each payment will be recorded on the reverse, certified by the Paying Officer and receipted by *A B*.

NOTE 1.—The relevant Articles in the Civil Service Regulations relating to payment of pensions are reproduced below:—

934. A pension stated in rupees is payable at any Pakistan Government treasury in or out of Pakistan, or at the option of the pensioner,

- (i) at or through the Home treasury,
- (ii) elsewhere by any of the authorities mentioned in Appendix 15 (to the Civil Service Regulations.)

Pensions drawn from source (i) or (ii) above are converted into sterling at such rate as the Secretary of State may prescribe.

Provided that save where a pensioner resides in Pakistan (which for the purpose of this Article and Articles 934A, 934B, 934C, 934D and 935, shall be deemed to include Burma, Ceylon, Nepal and the French and Portuguese establishments in Pakistan) the minimum rate of conversion shall be 2 s. 11½d. per rupee.

934A. A pensioner who has been residing in Pakistan and who proceeds to a place outside Pakistan with the object of taking up residence there, shall be entitled to convert his pension at the minimum rate only from the date when he quits Pakistan.

934B. A pensioner who within six months of his retirement leaves Pakistan with the object of taking up residence elsewhere shall be entitled to convert his pension at the minimum rate from the date to which it has been paid in Pakistan or if no payment has been made there, from the date of its commencement.

934C. A pensioner who has been allowed to convert his pension at the minimum rate and who returns to Pakistan and continues to draw his pension at or through the Home treasury or from any of the authorities mentioned in Appendix 15 (to the Civil Service Regulations), shall be allowed the benefit of the minimum rate for six months from the date of such return.

FORM 56.
(See Paragraph 180.)

PROMISSORY NOTES
STOCK INTEREST WARRANTS
BEARER BOND COUPONS

[illegible]

FORMS

5

[No. 56]

A. T. M. 57. (i)

FORM 57. (i)—concl'd.

Name of Loan.	Interest on Promissory Notes.			Interest Warrants on Stock Certificates.			Bearer Bond Coupons.			Total charges in Accounts.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Public Debt not Bearing Interest.												
2½ percent, Loan, 1948-52.												
3 " Bonds 1941.												
3 " Loan 1949-52.												
3½ " " 1842-43.												
3½ " " 1854-55.												
3½ " " 1865.												
3½ " " 1879.												
3½ " " 1900-01.												
3½ " " 1947-50.												
4 " Bonds 1943.												
4 " Loan 1948-53.												
5 " " 1940-43.												
5 " " 1945-55.												
5 " " 1942-47.												
4 " Terminable Loan 1915-16.												
4 " Conversion " 1916-17.												
4 " Loan 1934-37.												
4½ " Bonds 1934.												
5 " War Loan 1929-47.												
5 " Bonds 1933.												
5 " " 1935.												
5 " Loan 1939-44.												
5½ " War Bonds, 1920.												
5½ " " 1921.												
5½ " " 1922.												
5½ " " 1923.												
5½ " " 1925.												
5½ " " 1928.												
5½ " Loan 1938-40.												
6 " Bonds 1926.												
6 " " 1927.												
6 " " 1930.												
6 " " 1931.												
6 " " 1932.												
6 " " 1933-36.												
6½ " Treasury Bond 1935.												
GRAND TOTAL												

No.

Forwarded to the Manager, Reserve Bank of India, Public Debt Office— with vouchers and — Covering Slips

Office of the

The

19

(Signature)

(Designation).

No. 57. (ii)

FORMS.

A. T. M. 57. (ii)

FORM 57. (ii)

(See Paragraph 182.)

Statement of **INTEREST CHARGES** on Loans brought to account by
the _____ in the month of _____ 19 ____.

Name of Loan.	Interest on Promissory Notes.			Interest Warrants on Stock Certificates.			Bearer Bond Coupons.			Total charges in Accounts.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Public Debt Bearing Interest.												
2½ Percent Loan 1953-54.												
3 " " 1960.												
3 " " 1968.												
1½ " I.T.F. Bearer Bond 1958.												
2½ " Loan 1955-56.												
2½ " " 1958-59.												
3 " " 1964.												
Grand Total.												

No.

Forwarded to the Manager, State Bank of Pakistan, Public Debt
Officer with vouchers and Covering Slips.

Office of the

The

19

(Signature)

(Designation).

A. T. M. 58.

FORM 58.

(See paragraph 195.)

Statement showing particulars of leave taken by subscribers to the Indian Military Service Family Pension Fund and Indian Military Widows' and Orphans' the amounts of subscriptions recovered from them.

For the month of

19

Name of Government Servants.	Description of leave.	Authority.	Dates of commencement and termination of :- (i) Privilege leave. (ii) Leave under Fundamental Rules which counts as privilege leave under the terms of the Resolution of the late Government of India, F. D., No. 1260 C.S.R. dated 21st December 1921.	Date of commencement of :- (i) Furlough. (ii) Leave under Fundamental Rules which does not count as privilege leave under the terms of the Resolution of the late Government of India, F. D., No. 1260 C.S.R., dated 21st December 19	Date up to which Fund subscription recovered in Pakistan.	Amount of subscription recovered each month from.....(a) to..... date prior to the officer's proceeding on leave ex-Pakistan.	Remarks.

(a) From the month following that up to which credits have been passed on through Exchange Accounts to the Controller of Military Accounts and Pensions, Lahore Cantt.

No. dated Forwarded to the Controller of Military Accounts and Pensions, Lahore Cantt.

FORMS.

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[No. 58

A. T. M. 59.

FORM. 59.

(See Paragraph 195.)

Statement showing names of Government servants returning from leave out of Pakistan and the amounts of subscription to the Indian Military Service Family Pension Fund recovered from them since return to duty.
Indian Military Widows and Orphans

For the month of

19

Names of Government servants.	Date of rejoining appointment from last leave which does not count as privilege leave.	Amount of subscription recovered each month since arrival.	The period for and the rate at which subscription was recovered in England as shown in the High Commissioner for Pakistan, London Last Pay Certificate.	Remarks.

No. , dated

Forwarded to the Controller of Military Accounts and Pensions, Lahore Cantt.

No. 59]

FORMS.

A. T. M. 61.

FORM 61.

(See Paragraph 197.)

- * List of Subscriptions to the Bengal and Madras Service Family Pension Fund realised in the Treasuries in the month of 19

Name of Treasury or Department.	Name of Subscriber.	Period of Pay Bill.	Amount of Subscription.			FOR USE IN THE OFFICE OF THE ACCOUNTANT GENERAL, BENGAL.				REMARKS.
			Rs.	a.	p.	Ledger folio No.	Widow's branch.	Son's branch.	Daughter's branch.	
Add—Amount credited by other Departments								
Transfer entries			{	Add	...					
				Deduct	...					
GRAND TOTAL			...							

I certify that the above total, viz., Rs. Accountant General, Bengal, for the month of

as detailed below, has been duly credited in my Exchange Account with the 19

	Rs.	a.	p.
Cash			
Transfers			
TOTAL			

No.

Forwarded to the Accountant General, Bengal.

Dated

19

Accountant General.

No. 61.]

FORMS.

No. 63]

FORMS.

A. T. M. 63.

FORM 63.

(See Paragraph 199.)

(Front page.)

Certified List of Subscriptions to the Hindu Family Annuity Fund
 Ltd. recovered from the pay bills of subscribers who are serving in the office of the
deposited in the treasuries of *
during the month of 19 .

*For Accountant General, Bengal, only.

No. _____

Forwarded to the Secretary, Hindu Family Annuity Fund, Calcutta.

 19 . }

(Signature)

(Designation)

FORM 63—*concl'd.*

Certified List of Subscriptions to the Hindu Family Annuity Fund Ltd.,—^{recovered from}
~~deposited in the~~
 the pay bills of Subscribers who are serving in the office of the..... during the month of.....19
 Treasuries of.

[illegible]

Certified that the sum of Rs.

has been credited in the Exchange Account with the Accountant General, Bengal, for the month of
in the Accounts,

The _____ 19____

*For use in the Fund Office.

† For Accountant General, Bengal, only.

(Signature)

(Designation)

FORMS.

85

[No. 63

FORM 64.

(See Paragraph 200.)

List of Subscriptions to Postal Insurance and Life Annuity Fund realised by deduction from pay bills of
Government Servants Employed in the *during the month of 19 .

No. of Policy or Contract.	Name of Insured or Subscriber.	Designation.	Amount realised by deduction.			Fine or Medical Fee.	Remarks.
			Period of Pay bill.	Amount of premium.	Amount of Sub- scription or pur- chase money.		

I certify that the sum of Rs. () has been credited in my Exchange Accounts
with the Deputy Accountant General, Posts and Telegraphs for the month of 19 .

Dated 19 .

Station

Designation of Audit Officer.

* Here give the name of the Department or Province.

Forwarded to the Deputy Accountant General, Posts and Telegraphs, Dacca.

(Signature)

(Designation)

No. 64]

FORMS.

A. T. M. 65.

FORM 65.

(See Paragraph 208.)

(To be printed on foolscap folio.)

GENERAL INDEX REGISTER.

*Account No.	Ledger folio.	Name and designation of Subscriber.	Nomina- tion when received.	Date of and reason for closure of account.	Remarks.

*Letter 'S' should be added to the number in cases where the subscriber is a subscriber to the Sterling Branch of the Fund.

A. T. M. 66.

FORM 66.

(See Paragraph 214.)

(To be printed on open foolscap.)

REGISTER OF TEMPORARY WITHDRAWALS AND THEIR RECOVERIES.

Withdrawals.						Recoveries.				Remarks.
Name and Designation.	Account No.	Authority.	Amount sanctioned.	Amount withdrawn.	No. of instalments for recovery.	Year.	April.	May.	And so on.	
						19 -19				
						19 -19				
						19 -19				
						19 -19				

No. 66]

FORMS.

A. T. M. 67.

FORM 67.

(See Paragraph 214.)

(To be printed on foolscap folio, both sides.)

Register for watching recoveries of temporary withdrawals from the _____ Provident Fund.

[illegible]

NOTE.—In column 10, the month of final recovery should be the month in which recovery of interest is completed.

FORMS

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[No. 67]

A. T. M. 68.

FORM 68.

(See Paragraph 17.)

(To be printed on foolscap.)

STOCK REGISTER OF INSURANCE POLICIES.

Serial No.	Date of Receipt.	Particulars of Policy.						Date of maturity of the Policy.	Initials of G. O.	Date of re-assignment, transfer, etc.	No. and date of forwarding letter.	No. and date of acknowledgment.	Initials of Gazetted Officer.	Remarks.
		Policy No.	Name and Designation of Policy Holder and Ledger Folio Number.	Amount.	Name Insurance Company.	Amount of premium.	How payable (quarterly, half-yearly or yearly) and from what date.							

Footnote.—When a change in the Gazetted Officer incharge of the Provident Fund Section occurs, a certificate that the policies have been handed and taken over should be recorded over the signatures of both the relieved and relieving Officers.

No. 68]

FORMS.

A. T. M. 69.

FORM 69.

(See Paragraph 221.)

(To be printed on * white pulp board double foolscap 13" x 13 1/4" both sides so as to include entries for four years.)
† pink

Name

Account No.

Designation

Ledger Card.

Pay on 31st March 19 Rs.

Year.	Opening balance.	Subscription.	Refund of with- drawals.	With- drawals.	Closing balance.	Remarks.	
19 -19						Rs.	Space for calculation of interest.
April						Balance on 31st March	
May						19	
June						Deposit and Refund ...	
July						Interest 19 -19 ...	
August							
September							
October						TOTAL ...	
November						Withdrawals	
December							
January						Balance on 31st March	
February						19	
March (Final) ...							
TOTAL Rs. ...							

Totalled by

Checked by

* White
† Pink

form should be used for the accounts of the subscribers to whom the protected 4 per cent. rate of interest

applies
does not apply

FORMS.

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[No. 69]

(See Paragraph 223.)

(To be printed on foolscap folio, both sides.)

Register of Closed Accounts.

Serial No.	Name of subscriber.	Account No.	Amount.	Date of closing.	Date of authorising payment.		Treasury voucher Number and date of payment.		Date of receipt of disbursement certificate.		Remarks.
					Available balance.	Residual balance.	Available balance.	Residual balance.	Available balance.	Residual balance.	
1	2	3	4	5	6	7	8	9	10	11	12

NOTE 1.—When a single payment is made in full settlement the columns for "Available balance" should not be used.

NOTE 2.—The Nos. and dates of reminders issued for disbursement certificates should be entered in the Remarks column.

No. 72]

FORMS.

A. T. M. 72

FORM 72.

(See Paragraph 232.)

(To be printed on foolscap folio, both sides.)

Register of Quarterly verification of balances.

Account No.	Last year's balance.	Current year's balance at the end of the first quarter.	Current year's balance at the end of the 2nd quarter.	Current year's balance at the end of the 3rd quarter.

A. T. M. 73.

FORM 73.

(See Paragraph 232.)

(To be printed on foolscap folio, both sides.)

Proof sheet for the

Department for the year 19 -19 .

	April.	May.	June.	July.	August.	And so on.
<i>Add—</i>						
Opening Balance						
Subscriptions						
Refunds of withdrawals						
Transfer to this Department						
*Interest on closed accounts						
TOTAL						
<i>Deduct—</i>						
Withdrawals						
Transfers from this Department						
TOTAL ...						
Closing Balance						
Balance statement figures						
*Nos. of Accounts						

FORMS.

95

[No. 73]

A. T. M. 74.

FORM 74.

(See Paragraphs 233 and 235.)

(To be printed on foolscap both sides.)

Balance Compilation for the year 19 -19

Department.....

Sheet No.....

No. 74]

FORMS.

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Account No.	Name of subscriber.	Balance from 19	Deposits and Refunds.	Interest for 19	Withdrawals.	Balance.	Remarks.
	Brought forward.						
	Carried over.						

A. T. M. 75.

FORM 75.

(See Paragraph 236.)

(To be printed on Super Royal with eight sets of columns as below in one open full sheet.)

Name	Number	Official designation				District.
Pay on 31st March of preceding year.	Subscription in whole rupees.	Refunds of withdrawals.	Total.	Withdrawals.	Monthly balance on which interest is calculated.	Remarks.
19 -19 .						
April ...						
May ...						
June ...						
July ...						
August ...						
September .						
October ...						
November .						
December...						
January ...						
February ...						
March ...						
Mar. (Final)						
Mar. (Supplementary).						
TOTAL Rs.						
	Balance from 19 -19	...	...	...	...
	Deposits and Refunds as above	...	...	...	...
	Interest for 19 -19	...	...	...	...
Post.d by.						
Checked by.				TOTAL Rs.	...	
Examined by.	Deduct—Withdrawals as above	...	...	...	...
	Balance on 31st March	...	...	...	...

A. T. M. 76.

FORM 76.

(See Paragraph 240.)

(To be printed on full sheet, Imperial.)

Broadsheet of the _____ Provident Fund for the year _____

No. of Account.	Ledger Folio.	Balance at commencement of year.	Receipts in the month of	Interest for the year.	Total of receipts and opening balance.	Withdrawals in the month of	Closing balance.	Total of withdrawals and closing balance.	Remarks.
			Twelve money columns for the twelve month and two money columns for March Final and March Supplementary.			Twelve money columns for the twelve months and two money columns for March Final and March Supplementary.			

Total as per Broadsheet.
 Total as per Detail Book.
 Initials of Superintendent, Book.
 Difference.
 Initials of G. O.

No. 76]

FORMS.

A. T. M. 77.

FORM 77.

[See Paragraph 240.]

(To be printed on Super Royal.)

Explanation Sheet of Difference in the General Provident Fund Broadsheet for the month of _____ 19__

No. of Item.	District.	Particulars of items.	Receipts. Payments.						
			Wrong Classifi- cation.	Amount net posted in the Broadsheet for want of details.	Difference arising out of wrong adjustment of differences of previous months.	Total origi- nal differ- ence.	Adjustment of differences of previous months.	Net Differences.	How Adjusted.

Detail Book figure.....

Broadsheet figure.....

Difference.....

FORMS.

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[No. 77]

A. T. M. 78.

FORM 78.

[See Paragraph 240.]

(To be printed on open foolscap.)

Abstract of Difference in the _____ Provident Fund Broadsheet for the year 19 -19 .

Month of difference.	Amount of original difference.	Receipt. Payment.												
		Adjusted in April.	Adjusted in May.	Adjusted in June.	Adjusted in July.	Adjusted in August.	Adjusted in September.	Adjusted in October.	Adjusted in November.	Adjusted in December.	Adjusted in January.	Adjusted in February.	Adjusted in March.	Adjusted in March (Final)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
April													
balance													
May													
balance													
June													
balance													
July													
balance													
August													
balance													
September													
balance													
October													
balance													
November													
balance													
December													
balance													
January													
balance													
February													
balance													
March													
balance													
March Final													
balance													
Total adjustment balance													

No. 78.]

FORMS.

100

A. T. M. 79.

FORM 79

(See Paragraph 244.)

(To be printed on Super Royal, both sides.)

Contributory Provident Fund Ledger.

Name. Account number Official designation Remarks.

Date of commencement of employment—

(All figures in whole rupees.)

Pay on 31st March of pre- ceding year.		Subscription.				Government Contribution.			Remarks.
		Subscription.	Refunds of with- drawals.	Total.	With- drawals.	Monthly balance, on which interest is calculated.	Subscriber's emoluments drawn on duty or his leave salary, if he elects to sub- scribe during leave.	With- drawals.	
Rs.	19 -19 .								
May	...								
June	...								
July	...								
August	...								
September									
October	...								
November									
December									
January	...								
February	...								
March	...								
March Final									
March (Sup- plementary.)									
TOTAL	...								

Balance from 19 -19	...	...	...	Government Contribution on Rs. @	
Deposits and Refunds as above	...	...	...	Balance from 19 -19	
Interest for 19 -19	...	...	...	Interest for 19 -19	
TOTAL	...	...	...	TOTAL	...
Deduct—Withdrawals as above	...	...	...	Deduct—Withdrawals as above.	
Balance on 31st March 19	...	...	...	Balance on 31st March 19	...
Calculated by				Checked by	

FORM 80

(See Paragraph 252.)

(To be printed on Long Royal 8vo.)

Office of the.....

Year of Account.....

Rate of interest.....per cent.

Account No.	Name of subscriber.	Opening balance.	*Deposits during the year.	Interest for the year.	Withdrawals during the year.	Balance.
		Rs.	Rs.	Rs.	Rs.	Rs.

* Includes recoveries made during the months of April to March.

NOTE 1.—The subscriber is requested to state whether he desires to make any alteration in any nomination made under the rules of the Fund.

NOTE 2.—In cases where the subscriber has made no nomination in favour of a member of his family owing to his having no family at the time, but acquired a family thereafter, the fact should be reported to the Account Officer forthwith.

NOTE 3.—The subscriber is requested to satisfy himself as to the correctness of the statement and to bring errors, if any, to the notice of the Account officer within 1 month (s) from the date of its receipt.

Signature.....

Designation.....

Date.....

† To be filled in according to the rules of the fund concerned.

In the case of a subscriber to the sterling branch, the figures in the sterling account should be shown below the rupee figures, information as to the rate of exchange being furnished at the end of the note marked* above.

FORM 8f

(See Paragraph 252.)

(Same as Form 80 with a flap in the middle at its top and with letters on "H. M. S.—To" printed on its reverse, to obviate the use of separate covering envelopes.)

A. T. M. 82.

FORM 82.

(See Paragraph 258.)

Proof Sheet of Postings of
(To be printed on double Demy.)
Deposits.

District or Court.		Year of Deposit.	Balance brought forward from last year's Proof Sheets.	Receipt as per Receipt Registers.												District or Court.		Year of Deposit.	Repayments taken from receipt Registers or Clearance Registers.												Transfer Entries.				Total Repayments.	Lapsed and credited to Government.	Grand Total.	Balance on 31st March 19	
				April 19	May.	June.	July.	August.	September.	October.	November.	December.	January 19	February.	March.	Total.			April 19	May.	June.	July.	August.	September.	October.	November.	December.	January 19	February.	March.									
19	19	19	19															19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Total																		Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	

(Left Side.)

(Right Side.)

[illegible]

No. 821

FORMS.

A.T.M.-82, Part B.

Memo. of differences.

Month.	District or Court.	Excess in Register.	Excess in Account.	Differences.	How adjusted.	Month.	District or Court.	Excess in Register.	Excess in Account.	Differences.	How adjusted.

A. T. M. 89.

FORM 89.

(See Paragraph 287.)

(To be printed on open foolscap.)

CREDITS.

Broadsheet of Permanent Advances for the year 19 -19 .

DISTRICT.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	March Final.	Total for the year.
TOTAL ..														
TOTAL AS IN DETAIL BOOK.														
Difference :														
Initials of Superintendent, Book Department.														

FORMS.

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[No. 89

A. T. M. 90.

FORM 90

(See Paragraph 287.)

(To be printed on open foolscap.)

DEBITS.

Broadsheet of Permanent Advances for the year 19 -19 .

District.	Opening Balance on 1st April.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	March Final.	Total for the year.	Grand Total.	Total credits for the year.	Closing balance on 31st March.
TOTAL																		
TOTAL AS IN DETAIL BOOK.																		
Difference.																		
Initials of Super- intendent, Book Department.																		

No. 90

FORMS.

A. T. M. 91.

FORM 91.
[See Paragraph 291.]
 (Condensed form representing a dummy page.)

Remittance Check Register for the month of July 1951.
CASH REMITTANCES BETWEEN TREASURIES.

Date of Remittance.	Remitting Treasury.	AMOUNT DEBITED.		Initials of Auditor.	Un-adjusted credits carried forward.	Receiving Treasury.	Date of Credit.	AMOUNT CREDITED.		Initials of Auditor.	Unadjusted debits carried forward.
		Previous months.	Current month.					Previous months.	Current month.		
		Rs.	Rs.		Rs.			Rs.	Rs.		Rs.
Brought forward from last month.—											
A ...		2,00,000							2,00,000		
B ...		50,000							50,000		
C ...		1,50,000							1,50,000		
		4,00,000									
July ...			20,000				Brought forward from last month. June ...	20,000			
			10,00,000						10,00,000		
			5,00,000						5,00,000		
			2,00,000						..		2,00,000
			6,00,000						6,00,000		
			4,00,000						4,00,000		
			..		10,000				10,000		
			2,00,000						2,00,000		
			3,00,000						3,00,000		
			5,00,000						..		3,00,000
			7,50,000						5,00,000		
			2,50,000						7,50,000		
									2,50,000		
			50,20,000		10,000						
									49,10,000		5,00,000
		Agreed with Detail Books.						Agreed with Detail Books.			
		54,30,000						54,30,000			

FORMS 92 to 97—Deleted.

FORMS.

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[No. 91]

FORM 98.

[See Paragraph 325, Rule 2(a)]

The forms will be printed with the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand being left to be entered in manuscript at the top and bottom of the column by the clerk using it.

(To be printed on open foolscap.)

TOKEN REGISTER.

19

Token No.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.	15th.	16th.	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	24th.	25th.	26th.	27th.	28th.	29th.	30th.	31st.
1																															
2																															
3																															
4																															
5																															
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22																															
23																															
24																															
25																															

EXPLANATION.—Against the number of the token issued, enter in the column of the "Date" on which it is issued the first letter of the Audit Section to which the bill has been sent and the number of the major head of charge, (e. g., G23 for a General Administration bill sent to G. A. D.). Against all tokens received back enter the letter "R." (i. e., Redeemed) in the column of the "Date" on which they were redeemed.)

TOKEN REGISTER.

19

Token No.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.	15th.	16th.	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	24th.	25th.	26th.	27th.	28th.	29th.	30th.	31st.
26																															
27																															
28																															
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44																															
45																															
46																															
47																															
48																															
49																															
50																															
Opening balance ...																															
No. of tokens redeemed ...																															
Total ...																															
No. of tokens issued ...																															
Closing balance in hand ...																															
No. of tokens not in hand ...																															
Total No. of tokens in stock ...																															
Cashier*																															
Initials of receiver.																															
G. O.																															

* In token of verification of the closing balance by actual counting and of agreement of the total number of unredeemed tokens with the total number of bills outstanding in the office.

FORMS.

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[No. 98

A. T. M. 99.

FORM 99.

[See Paragraph 325, Rule 2 (b).]
(To be printed on half foolscap quarto.)

I certify tokens were redeemed on
and that the number of these tokens agree with those entered on the bills
paid. I have personally satisfied myself that this number agrees with the
total number of redeemed tokens shown in the Cheque Delivery Registers,
the Cash Payment Register and the Returned Bill Registers on the same date.

Superintendent, P. P. D.

A. T. M. 100.

FORM 100.

[See Paragraph 325, Rule 2 (c).]
(To be printed on open foolscap, both sides.)

TOKEN CENSUS REGISTER.

Month of				19
01	26	51	76	
02	27	52	77	
03	28	53	78	
04	29	54	79	
05	30	55	80	
06	31	56	81	
07	32	57	82	
08	33	58	83	
09	34	59	84	
10	35	60	85	
11	36	61	86	
12	37	62	87	
13	38	63	88	
14	39	64	89	
15	40	65	90	
16	41	66	91	
17	42	67	92	
18	43	68	93	
19	44	69	94	
20	45	70	95	
21	46	71	96	
22	47	72	97	
23	48	73	98	
24	49	74	99	
25	50	75	100	

NOTE.—The digit for hundred and thousand should be entered in manuscript at the top and bottom of each column, to indicate the numbers of tokens above 100 onwards.

A. T. M. 101.

FORM 101.

[See Paragraph 325, Rule 2 (c).]

(To be printed on foolscap folio.)

Enquiry regarding token numbers of outstanding pre-audit bills.

For the month of _____ 19.

Will you please note on the reverse the token numbers of all bills received at the counter of this office, which may be outstanding in your Section on the afternoon of the _____ instant and return this memo. *without fail* by the _____ morning? It is particularly requested that auditors will include in this list all bills which have not been actually sent to the cash office, such as those which may be pending either with the G. O. in charge or with the Superintendent.

Superintendent, P. P. D.

Dated _____ 19 .

To

SUPERINTENDENT,

Section.

No. 105]

FORMS.

A. T. M. 105

FORM 105.

(See Paragraph 332.)

(To be printed on half-foolscap.)

MEMORANDUM

_____, dated _____ 19 .

Cheque No. _____ drawn for cash paid up to o'clock
in advance

Rupees _____

Rs. _____

Assistant Accountant General.

FORM 106.

[See Paragraph 339.]

Register of Final Post audit of Pre-audit Bills.

Date of receipt.	Token No.	Name of drawer	Amount of bill.			Amount dis-allowed.	Initials of Superintendent.	Date of return to Cash Department.	Date of receipt from Accounts Departments.	Date of final post audit.	Initials of		Voucher No. and Remarks.
											Auditor.	Superintendent.	
1	2	3	4			5	6	7	8	9	10	11	12
			Rs.	a.	p.	Rs.	a.	p.					

The Superintendent will at the time of passing the bill, check the entries made by the auditors in columns 1 to 5 of this register and initial in column 6, columns 8 to 12 should be completed when the paid bills are received for post-audit.

See also Note 2 under paragraph 339.

No. 107]

FORMS.

A. T. M. 107

FORM 107.

(See Paragraph 341.)

Accountant General's Check Register of outstanding pre-audit cheques for the week ending

1 Date.	2 Amount of pre-audit cheques delivered.			3 Amount of cheques paid.		
	Rs.	a.	p.	Rs.	a.	p.
TOTAL ...						

Cheques outstanding at end of previous week.

Add—Amount of pre-audit cheques delivered. (Total column 2.)

Total ...

Deduct—Amount of cheques paid. (Total column 3.)

Balance of cheques outstanding on

Checked with the list of outstanding cheques (paragraph 340) for the week ending

Accountant General.

NOTE.—Column 2 of the Form should be filled up from the daily slips mentioned in paragraph 337 and column 3 from the Bank's daily Schedule (paragraph 338). The Accountant General should see that the figures are posted in the register exactly in the manner indicated.

FORM 108
Works Audit Register.

A. T. M. 108.

FORM

[See

Works Audit

DIVI

PART I.—SANCTIONS

Major Head

Minor Head

Sanctioned/ detailed estimate.		Allotment.			
1	Serial Number.	5	Authority— No. and date.	7	Expenditure to end of previous year (if any).
2	Folio and item No. in the last Register.	6	Amount.	8	*Permissible limit of ex- penditure to end of the year (cols. 6+7).
3	Authority— No. and date.		Amount.	9	Locality of work.
				10	Full name of work (as given in the estimate).
				11	April 19
				12	May.
				13	June.

*To the nearest rupee.

FORM 108—contd.
PART II.—Sanction to Fixed Charges.

No. 108]

FORMS.

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Item No.	Reference to sanction, with period for which the sanction has been accorded.	Name of work or account.	Sanctioned Scale.				Amount paid for each month.						and so on
			Name of post or nature of charge.	Monthly rate.	No.	Amount per men-sem.	*April.		*May.		*June.		
							Reference to voucher. ↑	Amount. ‡	Reference to voucher. ↑	Amount. ‡	Reference to voucher. ↑	Amount. ‡	
						Rs.		Rs. a. p.		Rs. a. p.		Rs. a. p.	

*Name of the month for which wages have been earned. For facility of audit, when a sanction is noted, a line should be drawn through the spaces for all the months prior and subsequent to the period covered by the sanction.

†Entries should be made briefly, e.g., Voucher 24 for July will be entered as 24-7.

‡Amounts paid should be entered in black ink, and unpaid amounts or fines in red ink, the entries for fines being distinguished by the letter F. Subsequent payments of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amounts available, as entered in red ink. Claims for arrears not included in the original claims for the month concerned should not be admitted, ordinarily without full explanation of the circumstances under which they were omitted.

FORM 108—Contd.
PART III.—Sanctions to Contracts.

1 Item No.	2 Reference to sanction.	3 Name of work or Account.	4 Name of contractor.	Date of completion of contract.		7 *Substance of sanction (Quantities, Rates, other necessary conditions, etc.)	8 No. of form of agreement (if any ordinary form is used.)	Reference to payment Vouchers.				13 Remarks.
				5 Stipulated. (To be filled in from the first running bill.)	6 Actual. (To be filled in from the final bill.)			9 April.	10 May.	11 June.	12 and so on.	

*If, on receipt of any sanction, the Gazetted Officer in charge has authorised that audit be conducted against the original orders (*vide* paragraph 380), then the letter should be pasted in a guard file, which should be treated as an accompaniment to the Audit Register, and it will suffice to quote in this column merely the reference to the pages of the file.

FORM 108—*contd.*
PART IV. —Orders of Special Recoveries.

[illegible]

FORM 108—*concl'd.*
PART V.—Miscellaneous Sanctions.

[illegible]

A. T. M. 109.

FORM 109.

(See Paragraph 386.)

(To be printed on foolscap, Machine made, Blue Laid, Lancashire Ledger, D'cape 30 lbs. E. L.).

Register of Land Charges for the year

Province.

Particulars of award.						Completion of award statement.				*Amount of abatement of Land Revenue per annum.
Name and designation of the officer making the award.	No.	Date.	Area of land taken up.	Amount.	Work for which taken up.	Amount passed.	When sent to Chief Revenue authority.			
							No.	Date.	Designation of Chief Revenue Authority.	
I	2	3	4	5	6	7	8	9	10	11
				Rs.		Rs.				Rs.

*This column should be filled in only in the case of Irrigation, Navigation, Drainage and Embankment works.

No. 109]

FORMS

Suspense Accounts.

Deposits.

Takavi Works Advances.

Purchases.
Stock.
Miscellaneous P.W. Advances.
London Stores.
Workshop Suspense.

Major head (in the case of suspense accounts.)

[illegible]

†Score out "Credits" in the case of Miscellaneous P. W. Advances, Stock, London Stores, and Takavi Works Advances; and "Debits" in the case of Purchases and Deposits.

Score out "Debits" in the case of Miscellaneous P. W. Advances, Stock, London Stores, and Takavi Works Advances; and "Credits" in the case of Purchases and Deposits.

[See Paragraph 394.]

Broadsheet of Cemetery Endowment Receipts for the year 19 .

Name of Cemetery and class of Endowment.	Balance brought forward from previous year.	Receipts during the year.							TOTAL TO END OF YEAR.
		April.	May.	June.	July.	August.	and so on with two additional columns for March Final and March Supplementary.	TOTAL FOR THE YEAR.	
1	2	3	4	5	6	7	8 to 16	17	18
<i>Ordinary.</i>	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Cemetery at									
" "									
<i>Special.</i>									
Cemetery at									
" "									
TOTAL.....									
TOTAL AS PER LEDGER.									

FORMS.

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[No. 112]

Certified that the expenditure during the month of _____ 19 ,
on the following works done by the _____ Division on behalf of
_____ amounted to Rupees _____ (Rs. _____)
and that the connected payment voucher have been audited in this office in
accordance with rule.

No.	Particulars.	Amount.		
		Rs.	a.	p.

(Designation) _____

A. T. M. 114.

*FORM 114.

Province.

Statement showing the Financial Results of Irrigation, Navigation, Embankment and Drainage Works for, and up to the end of, 19 -19 .

[See Paragraphs 477 to 480.]

GENERAL FINANCIAL RESULTS TO END OF 19 -19										FINANCIAL RESULTS OF THE YEAR 19 -19																																																																																				
1	Number of Works.		Names of works.		MILEAGE IN OPERATION.																																																																																									
2																																																																																														
3	Main canals branches.		Miles.		4	Distributaries.		Miles.		5	Estimated cost of construction (direct and indirect).		Rs.		6a	Date of completion of work.		Date.		6b	Date when system first came into operation.		Date.		7	Total capital outlay (direct and indirect).		Rs.		8	Accumulated arrears of interest.		Rs.		9	Accumulated surplus revenues.		Rs.		10	Total sum at charge (columns 7 and 8).		Rs.		11	Gross receipts (direct and indirect).		Rs.		12	Working expenses (direct and indirect).		Rs.		13	Net Revenue.		Rs.		14	Percentage on capital outlay, Column 7.		%		15	Percentage on sum at charge, Column 10.		%		16	Interest.		Rs.		17	Net profit.		Rs.		18	Net loss.		Rs.		19	Area irrigated.		Acres.		20	Percentage of working expenses to receipts (Column 11 to Column 12.)		%	

*The instructions in paragraph 480 regarding the printing of the working forms should be borne in mind.

FORMS.

[No. 114]

A. T. M. 117.

FORM 117.

[See Paragraphs 486 and 489.]

Broadsheet of Public Works Remittances to Treasuries.

[illegible]

FORMS

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[No. 117

(See Paragraph 491.)

Broadsheet of Miscellaneous Public Works items appearing in the Inward Accounts.
(Separate registers should be opened for "Inward Debits" and "Inward Credits".)

Serial No.	Divisions.	Out-standing difference from last year.	April			May			June			And so on (with fly leaf).	
			Adjusted in.....			Adjusted in.....			Adjusted in.....				
			Debit Credit by Inward Account.	Credit Debit by P.W.D.	Difference at end of month.	Debit Credit by Inward Account.	Credit Debit by P.W.D.	Difference at end of month.	Debit Credit by Inward Account.	Credit Debit by P.W.D.	Difference at end of month.		
1	2	3	4	5	6	7	8	9	10	11	12		

General Abstract—

Buildings and Road Branch :—

Irrigation Branch—

Total of the Broad Sheet $\frac{\text{Debit}}{\text{Credit}}$

Figures as per Broad Sheet $\frac{\text{Credit}}{\text{Debit}}$

GRAND TOTAL

Agreed with the Detail Books.

Agreed with the Detail Books.

Agreed with the Detail Books.

*NOTE—To the figures in Column 4 (Debits by Inward Account) will be added the total of column 5 (Debits by P. W. D.) of the other Broad Sheet and similarly in Column 5 (Credits by P. W. D.) will be added the total of Column 4 (Credits by Inward Account) of the other Broad Sheet.

A. T. M. 119.

FORM 119.

[See Paragraph 507.]

Forest Department,.....

Objection Statement on the Account of the.....Division of the month of 19 .

No. of item in Cash Book and whether on Dr. or Cr. side.	Date.	Particulars.	Amount entered in Objection Book.			Nature of Objection.	Explanations.	Conservator's recommendation and Accountant General's orders.
1	2	3	4			5	6	7
			Rs.	a.	p.			

Dated _____
_____ 19 .

Assistant Accountant General
(Forests)

Divisional Officer,
_____ Division.

Conservator of Forests.

FORMS.

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[No. 119

A. T. M. 120.

FORM 120.

Objection statement showing the result of the Audit and Examination of the accounts of the Division
for the month of 19 .

1	Monthly serial No. of objections.		
2	No. and date of item or of voucher.		
3	Particulars.		
4	Advances recoverable.	Amount kept under.	
5	Credits.		
6	Debits.		
7	Items awaiting final clearance.		
8	Service payments for recovery.		
9	Name of objection and orders of accountant General thereon.		
10	Divisional Forest Officer's explanation.		
11	Conservators recommendation and Accountant General's remarks.		
12	Reference to letters written or received.	Mode of adjustment. (For use in Accountant General's Office.)	
13	Date of credit or No. of voucher from which recovered.		
14	Month of adjustment.		
15	Amount.		
Total carried over.			

FORMS.

No. 1201

FORM 120—*contd.*

Grand total of month's objections.										Analysis of Balance.		
										Period.	No. of items.	Amount.
Balance from past months.										Previous year 19		
Total objections										Do ... 19		
Deduct—										April ... 19		
Amount adjusted during as per separate adjustment Register.										May ... 19		
Balance outstanding										June ... 19		
Add debits in March 19 Final.										July ... 19		
Deduct credits in March 19 Final.										August ... 19		
Net result at the end of the month.										September ... 19		
										October ... 19		
										November ... 19		
										December ... 19		
										January ... 19		
										February ... 19		
										March ... 9		
										April ... 19		
										May ... 19		
										June ... 19		
										Total ...		

N.B.—(1) This statement is to be returned by the Divisional Forest Officer through the Conservator of Forests within a fortnight* after its receipt in a separate cover marked Objection Statement and every effort should be made to settle finally all objections within the time allowed. Only in special cases may extracts be kept or sent to persons concerned.

(2) If the space for explanation is not sufficient separate memoranda may be used to keep this Form clean and tidy.

(3) The actual dates of receipt and despatch should be noted to check delays in submission.

Vide skeleton details overleaf to quarter ended 19

I certify that I have examined the Objection Statement and find it complete in all respects. All cases or items which could be waived under Article 248 of the Audit Code, have been brought to the notice of Gazetted Officer and orders taken.

Dated 19 .

Superintendent.

No. Dated 19 .

Forwarded to the Divisional Forest Officer,-----Division, for early disposal and return through the Conservator of Forests.

(Signature.)
(Designation.)

Date of receipt-----

No. _____, Dated _____, 19____

Forwarded with explanation to the Conservator of Forests.

Divisional Forest Officer.

Date of receipt-----

No. _____, Dated _____ 19____

Returned to the

Conservator of Forests.

* If the period prescribed is different, that period should be filled in.

FORM 120—concl'd.

Classification of adjustments by months of objections taken from Adjustment Register.

Items.	Previous year 19 -19 .	Previous year 19 -19 .	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.

SKELETON DETAILS OF BALANCES.

(For full and further particulars see copies of Objection Statements retained and references now given).

Month.	Voucher No.	Amount.	Remarks.	Divisional Forest Officer's reply.	Month.	Voucher No.	Amount.	Remarks.	Divisional, Forest Officer's reply.

[See Paragraph 525.]

(To be printed on foolscap.)

Register of insufficient or otherwise irregular sanctions accorded by.....

Serial No.	Reference to sanction.			Particulars of sanction.	Amount of sanction.	Reason for challenge.	Particu- lars of corres- pondence.	Final disposal.	Initials of the officer passing the sanction.	Expenditure incurred against the sanction, if any, before rectification.		
	Autho- rity	No.	Date.							Month in which it appeared.	Amount.	Initials of Super- intendent.

FORM 122.

[See Paragraph 528.]

Confidential Index Card of Government Servants responsible for Financial Irregularities.

Name of Government Servant

Financial irregularities.				* State of accounts discovered at inspections by Audit Officers.			
Year.	Name of serious irregularity committed — with brief particulars.	Reference to connected papers to enable the item to be traced.	Orders or comments of Government including disciplinary action, if any.	Year of inspection.	Division, Treasury or other office inspected.	Inspecting Officer's remarks as to state of accounts.	Initials†.

* This column should be left blank if the officer at fault is not the head of an office requiring inspection.

† The dated initials of the auditor making the entries, and of the Superintendent and the Gazetted Officer examining them, should be placed in this column against each item. Entries made on different dates should be so arranged that the dated initials of the auditor against them will indicate the date on which the entries were made.

[See Paragraphs 532 and 538 to 543.]

Objection Statement.

(PUBLIC WORKS TRANSACTIONS.)

Statement of Expenditure under objection in the Accounts of Division, for the month of 19 .

PART I.—OBJECTIONS REGARDING ESTIMATES AND ALLOTMENTS FOR WORKS.

No. of item in the schedule of Works Expenditure.	Name of work (with amount of sanctioned estimate to be shown in red ink).	Up to date Expenditure under Objection.				Explanation of Divisional Officer.	Remarks by Superintending Engineer.	For use in the Audit Office.
		Want of sanctioned estimate.	Excess over sanctioned estimate.	Want of allotment.	Excess over allotment.			How disposed of.
	<p>† Total up to date amount of expenditure held under objection on these grounds including that pertaining to the works detailed in this Part.</p> <p>List of works the progressive expenditure on which has not yet exceeded the limits of the powers of the Divisional Officer to sanction on an estimate or pass as an excess, as the case may be, but regarding which no intimation of the sanctions or orders of the Divisional Officer or higher authority has reached the Audit office.</p> <p>Other objections, i.e., objections which it is known definitely cannot be removed without the orders of the Superintending Engineer or higher authority.</p>	*Rs.	*Rs.	*Rs.	*Rs.			

* In nearest Rupees.

† All entries relating to the total amount of expenditure under objection should be shown in red ink.

FORM 123—*concl'd.*
PART II.—MISCELLANEOUS OBJECTIONS.

Item No.	No. of voucher or item in the schedule concerned (with name of Schedule).	Amount under objection.		Particulars of objection.	Explanation of Divisional Officer.	Remarks by Superintending Engineer.	For use in the Audit Office.
		Vouchers awaited.	Other items.				How disposed of.
		*Rs.	*Rs.				
		† Total amount of objections awaiting adjustment (including those relating to the items detailed in this Part).					

* In nearest Rupees.

† All entries relating to the total amount of expenditure under objection should be shown in red ink.

[See Paragraphs 536 and 550 to 560.]

Objection Book and Adjustment Register.
(PUBLIC WORKS TRANSACTIONS.)

Class of Objection

Item No.	Name of work Particulars of Item.	Balance brought forward.		April.		And so on.	Supplementary Accounts.		Reference to the order, account, voucher or other documents justifying the removal of objection.	‡Remarks (including particulars of correspondence and action taken.)
		Year from which out-standing.	Amount.	†Amount placed under objection.	†Amount cleared.		Amount placed under objection.	Amount cleared.		
			*Rs.	*Rs.	*Rs.		*Rs.	*Rs.		

* In nearest Rupees.

† The amount placed under objection during the month or the amount cleared during the month should be noted in black or blue black ink and the progressive totals should be shown in green ink, e.g. $\frac{100}{100}$, $\frac{200}{300}$, and so on.

‡ This column should be filled in only in respect of "Miscellaneous" Objections.

A. T. M. 125.

FORM 125.

[See Paragraph 561.]

(Condensed.)

Objection Statement showing the result of the Audit and Examination of the
(and of the Cash Account) of the

List of Payments
Treasury for 19 .

(N. B.—This statement must be returned within a fortnight* of its receipt, or the cause of any delay in doing so explained by docket.)

No. of item.	Date of receipt or payment.	No. of Voucher.	Nature of receipt or Payment.	Amount under Objection.	Nature of Error or Objection.	Order of the Accountant General thereon.	Explanation or Remarks of the Officer in charge of the Treasury.

NOTE.—When the space in the last column against any objection is found to be insufficient, the Treasury Officer may furnish his explanation on separate memoranda.

*If the period prescribed under Article 242 of the Audit Code is different that period should be filled in.

No. 125]

FORM.

A. T. M. 126.

FORM 126.

[See Paragraph 566.]

(Full size.)

Retrenchment Slip.

Accountant General's Office.

To

Dated 19 .

Please note that the Treasury Officer, , has been

instructed to recover from the next Pay Travelling Allowance bill presented by Contingent

you Mr. the amount noted below in the manner indicated.

COUNTERFOIL.

Drawing Office—

Treasury of Payment—

Voucher { No.
Date.

Amount to be recovered Rs.

To be recovered in

Reasons.

Disallowed by countersigning Authority.

Pay overdrawn.

Travelling allowance overdrawn.

For explanation, see reverse.

He Should immediately forward any representation he may have to make, in order that, if it is accepted, the retrenchment order may be withdrawn or modified.

No.

Copy forwarded to the Treasury Officer, , for information and guidance.

Assistant Accountant General.

NOTE.—In the copy sent to the Treasury Officer, the entry "for explanation see reverse" should be scored through, no such explanation being required by the Treasury Officer.

Noted in the Objection Book.

Auditor.

FORM No. 127.
Objection Book (Other Transactions).

A. T. M. 127.

FORM

(See Paragraphs

(Condensed form representing

Objection Book (other Transactions) of

Serial No.	Period of Account.	No. of Voucher or date of Receipt.	Nature of Item.	Advances Recoverable.	AMOUNT KEPT UNDER					
					SUSPENSE.		Items adjusted but awaiting final clearance.		Service Payments for recovery	
					Receipts.	Payments.	For want of de-tailed bill.	For other rea-sons.	Amount.	
1	2	3	4	5	6	7	8	9	10	
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Total of month's objections ...										
Add—Balance from past month...										
TOTAL RUPEES ...										
Deduct—Amount adjusted during as in separate Adjustment Register ...										
Add or deduct—Net adjustments in March Final ...										
Balance carried forward ...										

Adjustment Register (other Transactions) of _____ for the month of _____ 19 ____.

Month of Adjustment.	No. of Voucher or date of Recovery or of Re-credit.	Objection Book Item No.	Original.		Amount adjusted under.						How adjusted. †	
			Period of Account.	No of Voucher or date of Receipt.	Advances Recoverable.	Suspense.		Items adjusted but awaiting final clearance.		Cash Recoveries of Service payments.	a. Recovered in cash by Collector. b. Deducted from bill. c. By transfer entry No. d. Refunded to. e. Admitted on detailed bill. f. Admitted on stamped voucher. g. Admitted on completed voucher. h. Admitted on explanation in Objection Statement. i. Admitted on sanction of competent authority.	Initials of Superintendent.
						Re-ceipts.	Pay-ments.	For want of detailed Bill.	For other reasons.			
This month is, of course, the account month, the month in which accounts adjustment is made.	Aug. 34 of Aug. '51 64 of Aug. '51											

† When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter; other letters can be added at discretion according to local circumstances.

A. T. M. 129.

FORM 129.

(See Paragraph 582.)

Broadsheet of debits, credits and balances under the head Objection Book Advances for the year 19 -19
Objection Book Suspense Account

Name of District.	Opening balance.	April 19 <u> </u>			Explanation of difference.	Similar Columns and Sub-columns for the intermediate months May to March.	March (Final) 19 <u> </u>			Explanation of difference.
		Debits.	Credits.	Balance.			Debits.	Credits.	Balance.	
TOTAL ...										
TOTAL AS PER LEDGER.										
Difference.										

FORMS.

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[No. 129

FORM 130—concl'd.

Month.	Original $\frac{\text{credits.}}{\text{debits.}}$	Adjusting $\frac{\text{credits.}}{\text{minus debits.}}$	Net difference.	Explanation of difference.
April... ..				
Difference up to April ...				
Add—May				
Difference up to May ...				
Add—June				
Difference up to June ...				
and so on.				

No. 131]

FORMS.

A. T. M. 131.

FORM

(See

(Representing one open

Abstract of Objections of

Month of Objection.	Objected to.	Adjusted in April 1951.	Adjusted in May.	Adjusted in June.	Adjusted in July.	Adjusted in August.	Adjusted in September.
Balance of 1947-48 ...							
Balance ...							
" of 1948-49 ...							
Balance ...							
" of 1949-50 ...							
Balance ...							
" of 1950-51 ...							
Balance ...							
April 1951 ...							
Balance ...							
May ...							
Balance ...							
June ...							
Balance ...							
July ...							
Balance ...							
August ...							
Balance ...							
September ...							
Balance ...							
October ...							
Balance ...							
November ...							
Balance ...							
December ...							
Balance ...							
January 1952 ...							
Balance ...							
February ...							
Balance ...							
March ...							
Balance ...							
March Final ...							
Balance ...							
TOTAL ...							
Balance ...							

N. B.—The balance at the end of every

No. 132]

FORMS.

A. T. M. 132.

FORM

[See

**Objection Statement showing the result of the Audit and Examination
for**

No. and date of voucher or date of receipt.	Nature of Receipt or Payment.	Advances Recover- able.	Amount placed under									Service payment for recovery.
			Suspense.						Awaiting Clearance.			
			Receipts.			Payments.			For want of de- tailed bills.		Other reasons.	
1	2	3	4			5			6		7	8
		Rs. a. p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs. a. p.
No. of Items.	Grand Total of month's objections.											
	Memorandum of objection- able Items.											
	Balance from past month .											
	Add—Total of month's ob- jections.											
	TOTAL											
	Deduct—Amount adjusted during as per separate Adjustment Register.											
	Balance outstanding											

Heads.	Classified Abstract.	Objection Book.	Difference.	Explanation of Difference.
Advances recoverable Charges Adjustment.				
Suspense— Receipts Charges. Adjustment Receipts Charges				

NOTE 1.—When the space in column 11 against any objection is found to be insufficient, the Treasury as it is to be preserved

NOTE 2.—The Treasury Officer is required specially to note on this form the actual dates of receipts in

* If the period prescribed under Article 242 of the Audit Code is different that period should be

FORM 133.

(See Paragraph 605.)

Grand Summary of Appropriation Accounts by Grants and Appropriations

Page.	Number and name of grant or appropriation.	Grant or Appropriation.	Expenditure.	EXPENDITURE COMPARED WITH GRANT OR APPROPRIATION.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
15	1. Land Revenue— Charged Voted				
23	2. Stamps— Charged Voted				
25	3. Forest— Charged Voted				
	* * * * *				
	* * * * *				
	17. Interest on Irrigation Capital Outlay— Charged				
	22. Interest on Debt and other Obligations— Charged				
	23. Appropriation for Reduction or Avoidance of debt— Charged				
	TOTALS. { Charged Voted				
	GRAND TOTAL ...				

Amount of excesses to be covered by excess grants or appropriations:—

Rs.

Charged
Voted

TOTAL ..

A. T. M. 134.

FORM 134.

(See Paragraph 607.)

Grant No. 23—Agriculture.

Major head and Sub-head.	Final Grant or Appropriation.		Actual Expenditure.	Excess + Saving—
1	2	3	4	
	Rs.	Rs.	Rs.	
40.—Agriculture—				
A. 1.—Superintendence—				
Charged—				
O. 34,000	...	47,500	48,220	+ 630
S. 13,590	...			
Explanatory Note.				
Voted—				
O. 52,000	...	66,945	65,879	—1,066
S. 10,000	...			
R. 4,945	...			
Explanatory Note.				
*	*	*	*	*
*	*	*	*	*
G.—Deduct—Recoveries	—41,016	—56,946	—15,930	
Surrenders or withdrawals within grant or appro- priation.				
Gross	14,761	14,761	...	—14,761
Deductions	—1,000	—1,000	...	+ 1,000
Totals—				
Charged—				
Gross	2,27,444	2,27,001	443	
Deductions	2,000	1,000	+ 1,000	
Net	2,25,444	2,26,001	+ 547	
Voted—				
Gross	26,51,016	25,71,352	—79,664	
Deductions	—41,016	—56,946	—15,930	
Net	26,10,000	25,14,406	—95,594	

INSTRUCTIONS FOR THE COMPILATION OF APPROPRIATION ACCOUNTS IN FORM 134.

1. *Heading of Page.*—The number and name of the grant or appropriation should be set out at the top of each page.

2. *Column 1.*—(a) The number and nomenclature of the major head should be given at the head of the column on each page.

(b) For each sub-head, charged figures should be given first in italics followed by any explanatory note that may be necessary. Below these should come the voted figures, in ordinary Roman type, followed by an explanatory note.

(c) Where modifications in the original grant or appropriation have been made, amounts of the original grant or appropriation and of the modifications should be shown one below the other, prefixed by the letters "O", "S" and "R" as the case may be.

(d) The adjusting sub-head "Surrenders or withdrawals within grant or appropriation" should be opened as the last sub-head of the appropriation account to record the amounts withdrawn or surrendered within a grant or appropriation. The amounts shown against this sub-head will neutralise the effect of the *net* reduction of authorised provision due to reappropriations, withdrawals or surrenders made under various sub-heads for "gross" and "deductions" separately, and the total in column 2 of the Appropriation Account will represent the authorised provision under the grant concerned. If there have been no reappropriations affecting the sub-head "*Deduct—Recoveries*" included in a grant or appropriation, only one amount need be exhibited. The figure against "*Deductions*" will be the total of all reappropriations, withdrawals or surrenders under the *Deduct* sub-heads. The sub-head is intended to be exhibited in the Appropriation Accounts only and there is no question of formal operation on this sub-head in the course of the year by the Departmental authorities. To avoid a possible impression that this sub-head is an account head, no letter should be prefixed to it.

(e) If the amount certified or authorised by His Excellency the Governor General under Section 67A as set out in the Ninth Schedule to the Government of India Act, 1935, or included in the authenticated schedule of authorised expenditure by His Excellency the Governor under the proviso to Section 80 (1) of the Act, relates to an original demand for grant, it should be shown against the letter "O", but if it relates to a supplementary demand for grant or the amount authorised is in respect of expenditure for which a demand for grant was not presented to the legislature, it should be shown against the letter "S".

(f) A token grant is sometimes obtained for a *net minus* provision. Against this token grant a competent authority can vary the appropriations under the various sub-heads leading to a different *minus* amount. In such a case the reappropriations do not neutralise one another but have the effect of adding allotment so as to produce a different *minus* figure, and they cannot therefore be shown under the adjusting sub-head "Surrenders or withdrawals within grant or appropriation". An adjusting sub-head "*Modifications within grant*" should therefore be opened to neutralise the effect of additional funds allotted by reappropriations, so that the appropriation account may be for the original grant as shown in the Demands for Grants.

3. *Column 2.*—In this column should be entered the sum of the figures given against "O", "S" and "R" in column 1, or, if there have been no modifications, the amount of the original grant or appropriation.

4. *Column 3.*—Here should be inserted the final figures of expenditure against the sub-head, as recorded in the general accounts of the year.

5. *Column 4.*—The amount to be recorded in this column is the amount by which the figures in column 3 exceed (+) or fall short of (—) those in column 2.

FORM 135.

[See Paragraph 610.]

INDEX.

Analysis, under Grants or Appropriations, of the Report on the Accounts showing to which accounts specific reference is made in the Report.

No. and name of Grant or
Appropriation.

Report.

Page. Paragraph.

FORM 136.

[See Paragraph 629 (b).]

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure compared with	
				Original appropriation More + Less—	Modified appropriation More + Less—
1	2	3	4	5	6
I. Major Works above Rs. .... .....*for which specific provision was made in the Budget—					
(a) Estimated to cost above Rs. *					
1. Extension of the District prison.	1,00,000	1,00,000	49,522	—50,478	—50,478
			Explanatory note.		
2. Laboratories at the.....	21,200	30,672	30,672	..	..
3.			Explanatory note		
4.					
(b) Originally estimated to cost Rs.....* or less but now estimated to cost above Rs.....*					
[To be detailed as at (a) above.]					
II. Other Major Works for which specific provision was made in the Budget— (Collectively.)					
III. Major Works for which specific provision was not made in the Budget— [To be detailed as at I (a) above.]					
IV. Minor Works— (Collectively.)					
Charged.	10,000	6,500	—6,345	—3,655	—155
Voted.			Explanatory note.		
	50,000	61,000	63,399	+13,399	+2,399
			Explanatory note.		

*Such monetary limit as may be prescribed by the Finance Department.

NOTE.—For examples of suitable notes, see below.

A few examples of explanatory notes [see Paragraph 629 (c)], which should be inserted just below the item concerned, are given below. In the case of Class III, it should be explained how the expenditure on each item of Major Works, for which specific provision was not made in the budget, has been met :—

Example 1.—Estimate Rs. 1,04,700 ; expenditure to 31st March 1936, Rs. 74,480 ; balance Rs. 30,220 ; in progress.

Example 2.—Revised Estimate Rs. 1,09,700 ; expenditure to 31st March 1936, Rs. 1,10,210 ; excess Rs. 510, met by reappropriation ; in progress.

Example 3.—Demands under this head were reduced as much as possible.

Example 4.—There were no demands under this head.

Example 5.—The original tenders were high. The scheme was accordingly revised, and it was not possible to commence work within the year. Re-voted in the estimate for 1936-37.

Example 6.—Completed ; further charges to come. Estimate, Rs. 6,68,750 ; expenditure to 31st March 1936, Rs. 6,46,010 ; balance Rs. 22,740.

Example 7.—Progress was slow owing to difficulty in obtaining supplies of materials. The under-spending was also, in part, due to reduced cost of labour. Not completed. A re-vote was included in the estimate for 1936-37. Revised estimate, Rs. 7,90,000 ; expenditure to 31st March 1936, Rs. 3,64,310 ; balance Rs. 4,25,690.

Example 8.—Estimate Rs. 2,70,515 ; expenditure to end of 1935-36, Rs. 2,04,694 ; in progress ; covered by allotments sanctioned by.....

Example 9.—Estimate Rs. 78,534 ; expenditure to end of 1935-36, Rs. 69,197 ; completed ; remained uncovered.

A. T. M. 137.

FORM 137.

(See Rule 1, Appendix 1.)
 (To be printed on foolscap—both sides.)
 PERSONAL PASSAGE ACCOUNT.

Service _____ Children.
 Name of Government _____ A.—Name _____ Sex _____ Date of birth _____
 Date of appointment _____ B.— " " " " "
 Servant _____ Date of birth _____ C.— " " " " "
 Name of Wife _____ Date of Marriage _____ D.— " " " " "
 E.— " " " " "
 F.— " " " " "

Explanatory Details of Entry.	SELF.			WIFE.			CHILDREN.												REMARKS.			
							A.		B.		C.		D.		E.		F.					
	No. and Date of Voucher.			No. and Date of Voucher.			No. and Date of Voucher.		No. and Date of Voucher.		No. and Date of Voucher.		No. and Date of Voucher.		No. and Date of Voucher.		No. and Date of Voucher.					
	Amount admissible and Total payment.			Amount admissible and Total payment.			Amount admissible and Total payment.		Amount admissible and Total payment.		Amount admissible and Total payment.		Amount admissible and Total payment.		Amount admissible and Total payment.		Amount admissible and Total payment.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	

NOTE.—It may not be necessary to balance the account every time a payment is made.

No. 137)

FORMS

172

(See Rules 1, 3, 7, 11 and 20, Appendix 1.)

(To be printed on foolscap folio and machine numbered and bound in books of 20 forms each.)

No. _____
 Mr. _____
 of _____ Service is authorised to engage the following passages
 at a maximum cost as indicated against each—

						Maximum cost.
Single	for Self	...	...	...	...	£
Return	" " Wife	...	...	...	...	£
	(Name)	...	...	...	...	£
	" " Child	...	...	...	...	£
	(Name)	...	...	...	...	£
	" " "	£
	(Name)	...	...	...	...	£
TOTAL						£

Any refund claimed in respect of a passage engaged on this certificate should be made to this office.

The passengers named in this voucher are entitled to the free conveyance of baggage to the following limits :—

For Self	...	...	...	...	cwts.
For Wife	...	...	...	...	cwts.
For Children	...	...	...	...	cwts.
Total					cwts.*

Accountant General.

STATION _____
 Dated _____

*N.B.—See notes 2 and 3 of rule 3 of the Rules for the Accounting and Auditing of the Passage Concessions (Reprint).

NOTE.—This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below :—

- (1) On expiry of 12 months from the date of its issue.
 - (2) On the date on which Master/Miss..... attains the age of 12/21 years, viz.....
 - (3) On the dates on which the rates of P. & O., I class B fares are next revised.
 - (4) On the expiry of 12/6 months from the date of Mr.....'s death/retirement, viz.....
- (†) Score out any item inapplicable

No. _____
 Mr. _____
 of _____ Service is authorised to engage the following passages
 at a maximum cost as indicated against each—

						Maximum cost.
Single	for Self	...	...	...	...	£
Return	" " Wife	...	...	...	...	£
	(Name)	...	...	...	...	£
	" " Child	...	...	...	...	£
	(Name)	...	...	...	...	£
	" " "	£
	(Name)	...	...	...	...	£
TOTAL						£

Any refund claimed in respect of a passage engaged on this certificate should be made to this office.

The passengers named in this voucher are entitled to the free conveyance of baggage to the following limits :—

For Self	...	...	...	...	cwts.
For Wife	...	...	...	...	cwts.
For Children	...	...	...	...	cwts.
Total					cwts.*

Accountant General.

STATION _____
 Dated _____

*N.B.—See notes 2 and 3 of rule 3 of the Rules for the Accounting and Auditing of the Passage Concessions (Reprint).

NOTE.—This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below :—

- (1) On expiry of 12 months from the date of its issue.
 - (2) On the date on which Master/Miss..... attains the age of 12/21 years, viz.....
 - (3) On the date on which the rates of P. & O., I class B fares are next revised.
 - (4) On the expiry of 12/6 months from the date of Mr.....'s death/retirement, viz.....
- (†) Score out any item inapplicable.

No. 139]

FORMS.

A. T. M. 139.

FORM 139.

(See Rules 1, 8, 11 and 20, Appendix 1.)

(To be printed on foolscap folio.)

Certified that the following amounts in the Personal Passage Account are at credit of each person for whom Mr. _____ of _____ Service is entitled to take a passage:—

	Amount at credit.
Self	£
Wife (name)	£
1st Child (name, age and sex)	£
2nd Child (name, age and sex)	£
3rd Child (name, age and sex)	£
4th Child (name, age and sex)	£
TOTAL	£

Payment against these credits is debitable to the Central Government and is adjustable by the Provincial

Particulars of passage last drawn.

Name of vessel—S. S. _____ Accommodation { Homeward
Outward

Date of sailing.

Port of embarkation.

	Self.	Wife.	1st child.	2nd child.	3rd child.	4th child.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Fare by <u>Air</u> <u>Single</u>						
<u>Sea</u> <u>Return</u>						
Supplement <u>Home</u>						
<u>Out</u>						
Rail fare <u>Single</u> Class from						
<u>Return</u> to						
Advance for overland journey.						
Total						
Paid by passenger						
Paid by Government						

STATION _____

Accountant General.

Dated _____

NOTE.—*This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below:—

- (1) On the date on which Master/Miss _____ attains the age of 12/21 years, viz. _____
- (2) On the date on which the rates of P. & O., I class, B fares are next revised.
- (3) On the expiry of 12/6 months from the date of Mr. _____'s death/retirement, viz. _____

*Score out any item inapplicable.

See Rules 1, 7 and 20, Appendix 1.

(To be printed on foolscap folio and machine numbered and bound in books of 50 forms each.)

No. _____

With reference to Form 142, issued under my _____

No. _____, dated _____, Mr. _____

is informed that, within the amounts noted below, he is entitled to draw the cost of journeys by land route under Regulations 6 and 13 in Schedule IV to Superior Civil Services Rules.

Maximum amount admissible.

Self

Wife

Child (name, age and sex)

Accountant General.

NOTE.—*This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below :—

- (1) On the expiry of 12 months from the date of its issue.
- (2) On the date on which Master/Miss..... attains the age of 12/21 years, viz.,.....
- (3) On the date on which the rates of P. & O., I class, B fares are next revised.
- (4) On the expiry of 12/6 months from the date of Mr.....'s death/retirement viz.,.....

* Score out any item inapplicable.

No. _____

With reference to Form 142, issued under my _____

No. _____, dated _____, Mr. _____

is informed that, within the amounts noted below, he is entitled to draw the cost of journeys by land route under Regulations 6 and 13 in Schedule IV to Superior Civil Services Rules.

Maximum amount admissible.

Self

Wife

Child (name, age and sex)

Accountant General.

NOTE.—*This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below :—

- (1) On the expiry of 12 months from the date of its issue.
- (2) On the date on which Master/Miss..... attains the age of 12/21 years, viz.,.....
- (3) On the date on which the rates of P. & O., I class, B fares are next revised.
- (4) On the expiry of 12/6 months from the date of Mr.....'s death/retirement, viz.,.....

* Score out any item inapplicable.

No. 141]

FORMS.

A. T. M. 141.

FORM 141.

See Rule 4 of Appendix 1.

With reference to his receipt dated the..... Mr.....
 is informed that the Personal Passage ^{Account} of the ^{person} concerned ^{has}
^{Accounts} ^{persons} ^{have}
 been debited with the ^{amount noted against it} which ^{represents} the cost of
^{amount noted against each} ^{represent} the cost of
 journey by land route as defined in Regulation 2 (g) in Schedule IV of the
 Superior Civil Services Rules, subject to the limit prescribed in Regulation
 6 :—

For Self for journey between.....and.....£

For wife for journey between.....and.....£

For Child.....£

For Child.....£

TOTAL £

(Pounds.....
.....)Station..... }
No.....dated..... }Assistant ^{Accountant General.}
Accounts Officer.

NOTE 1.—Under rule 3 (1) (a) of the Supplementary Regulation in Appendix II to the Superior Civil Services Rules, the above payment is provisional, subject to the submission of a certificate in the form prescribed in Supplementary Regulation 5 (1), on completion of the journey. No such certificate is, however, required in respect of a journey between a Mediterranean Port and London, if the amount claimed in respect of such journey is £8 or less.

NOTE 2.—See form of certificate below.

I certify that the total cost actually incurred by me for conveyance on the journey from.....to.....under the following details is.....

Details.

1. Food.
2. Lodging.
3. Transport charges.

OR

I certify that I performed the journey in my own car.

To....., Esq.

FORM 141—*concl.*

No.....

Copy forwarded to the High Commissioner for Pakistan in the United Kingdom, 34 Lawndes Square, London S. W. 1.

Assistant Accountant General
Accounts Officer.

Station..... }
Date }

A. T. M. 142.

FORM 142.

Sec Rule 6, Appendix 1.

(To be printed on foolscap folio.)

Mr. _____

i
 s informed that the final payment on account of the cost of the following
passage has been made to (name of the Steamship Company or the
passages Air Transport
 Agent of that Company or of the Passenger Agent) to day and that the
 Personal Passage account of the person consumed has been debited with the
accounts persons have
amount noted against it which represents the cost as defined in Regula-
amounts noted against each represent
 tion 2 (g) in Schedule IV of the Superior Civil Services Rules, subject to the
 limit prescribed in Regulation 6.

Single _____ class passages between _____ & _____
 Return _____

For Self ..	..	..	..	..
„ Wife ..	..	..	..	..
„ Child (name) ..	..	..	..	..
„ „ („)

2. He is requested to intimate to this office either direct or through the High Commissioner, immediately any change is made in the itinerary of the person/persons concerned.

Accountant General.

STATION _____

Dated _____

FORM 143.

[See Rules 10, 11, 12 and 13, Appendix 1.]
 (To be printed on double foolscap on both sides.)

PASSAGE CONCESSIONS.

Register of Sanctions and Payments.

1	Serial No.	
2	Names.	
3	Maximum cost of passage admissible.	
4	Name of Steamship/Air Transport Company and of the Agent of that Coy. or of the Passenger Agent.	
5	Date of embarkation.	
6	From	Journey.
7	To	
8	Authority No. and date.	
9	Sterling cost of journey as defined in Regulation 2 (g) subject to the limit prescribed in Regulation 6.	
10	Amount to be paid in rupees.	
11	Voucher No. and date.	
12	Amount paid in Rupees.	
13	Remarks.	

