



GOVERNMENT OF EAST BENGAL
FINANCE DEPARTMENT

The East Bengal Financial Rules

Superintendent, Government Printing,
East Bengal Government Press, Dacca

1954

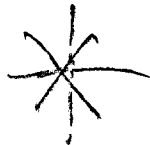
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GOVERNMENT OF EAST BENGAL
FINANCE DEPARTMENT

The East Bengal Financial Rules

Superintendent, Government Printing,
East Bengal Government Press, Dacca.

1954

Price—Rs. 4/10/- only

FOREWORD

This is an exact reprint of the former East Bengal Financial Rules dated 12th November, 1953 which were brought into force with effect from the 15th August, 1947 without any amendment or modification in the rules.

M. MUSTAFIZUR RAHMAN
*Secretary,
Finance Division.*

NOTE 1:—Wherever the words “Bengal,” “East Bengal”, “East Pakistan”, “Pakistan” occur, they shall be deemed to have been *replaced* by the word “Bangladesh.”

NOTE 2 :—Wherever the words “Governor,” “Governor-General,” “President,” “Prime Minister,” “Chief Minister” appear, they shall be deemed to have been *replaced* by the word “President.”

Note of Posting of Correction.

Serial No. of correc- tion.	Rule affected.	Date of posting.	Serial No. of correc- tion.	Rule affected.	Date of posting.	Serial No. of correc- tion.	Rule. affected.	Date of posting.

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PREFACE.

The East Bengal Financial Rules is really a reprint of the Bengal Financial Rules published by the Government of prepartition Bengal, but unlike the other rules they are not promulgated under the authority of the Devolution Rules which ceased to exist with the constitutional changes introduced in 1935. They have been framed under the authority given to Finance Department under Rule 50 of the Rules of Business and have been made to conform to the further constitutional changes introduced in 1947.

Since 1930 the Bengal Financial Rules could not be republished; and the changes in the procedure relating to accounts could not be introduced in the Bengal Financial Rules. Hence some of the rules in the Civil Account Code, etc., were being followed. These rules have been incorporated in the East Bengal Financial Rules which is now, as far as possible, a self-contained set of rules.

They are of course supplementary to the Treasury Rules framed under section 151 of the Act and the Subsidiary Rules framed thereunder. When the Treasury Rules and Subsidiary Rules framed thereunder were compiled in 1944, it was contemplated that the revision of the Bengal Financial Rules would follow quickly. Hence some of the rules in the Bengal Financial Rules which deal with transactions in Treasury, while included in the other compilation, were not removed from the former. There was consequently duplication in this respect. In the compilation of the East Bengal Financial Rules this duplication has been removed. Where necessary, reference to the relevant rules in the Treasury Rules and Subsidiary Rules has been included in the Financial Rules for convenience of working. In regard to maintenance of initial accounts, they are distinct from, but when necessary have to be applied in conjunction with, any direction issued by the Auditor-General under section 168 of the Act.

In the compilation of the publication, the arrangement in the old book has been generally followed except that certain rules of general application have been collected in Chapter II to give them their due importance. This Chapter contains among others, the rules regarding financial propriety, and personal responsibility of individual Government servants in regard to wastage or irregular disposal of public money, stores or property. They were previously scattered over more than one publication, e.g., Audit Code, Civil Account Code, etc.

Some of the rules require elaboration to suit special requirements of the activities of Government in general or in particular departments. This has been done in the appendices. The forms referred to in these rules have been given the distinctive prefixes of "F. R." to distinguish them from forms used in other Codes, Manuals, etc.

The Accountant-General and heads of departments are requested to bring to the notice of the Finance Department any suggestion for improvement or correction.

DACCA;

H. T. ALI,

The 12th November 1953.

*Joint Secretary to the Government of
East Bengal.*

ERRATA.

Page 27 Rule 86
„ 105 Appx. No.1

Line 4 *insert* figure '4' *for* figure '3'.
„ 2 *read* 'negligence' *for* 'negligent'.

THE EAST BENGAL FINANCIAL RULES.

Introductory.

The rules contained in this volume are framed for the guidance of the several departments of Government and offices subordinate to them. They should be followed in the securing and spending of the funds necessary for the discharge of the functions entrusted to them. [Vide Rule 50 (d) of the Rules of Business framed by Governor under sub-sections (2) and (3) of section 59 of the Act.] They will be called "The East Bengal Financial Rules" and will come into force with effect from the 15th August 1947

In this volume there are references to Treasury Rules and also Subsidiary Rules. To distinguish them from the main body of the rules, they have been marked respectively by the letters T. R. and S. R. preceding the figures, e.g., T. R. 16 means Treasury Rule 16 framed under section 151 of the Act and S. R. 90 means Subsidiary Rule 90 framed under the Treasury Rules.

CHAPTER I.—General Principles and Rules.

SECTION I.—DEFINITIONS.

1. Unless there be anything repugnant in the subject or context, the terms defined in this section are used in these rules in the sense hereby explained—

- (i) *Accountant-General* means the head of the office of Audit and Accounts subordinate to the Auditor-General who keeps the accounts of the province and exercises audit functions in relation to these accounts on behalf of the auditor-General. The term *Audit Officers* should include the staff of the Accountant-General and of the Auditor-General as the case may be.
- (ii) *The Act* means the Government of India Act, 1935, as adapted by the Pakistan (Provisional Constitution) Order, 1947.
- (iii) *Appropriation* means the assignment, to meet specified expenditure, of funds at the disposal of the assigned authority.
- (iv) *Auditor-General* means the Auditor-General of Pakistan.
- (v) *The Bank* means the State Bank of Pakistan or any office or Agency of the State Bank of Pakistan and includes any branch of the National Bank of Pakistan acting as Agent of the State Bank of Pakistan.
State Bank means the State Bank of Pakistan.
- (vi) *Collector* means the Chief Officer-in-charge of the Revenue Administration of a district.
- (vii) *Competent Authority* means Government or any other authority to whom the relevant powers may be delegated by Government.
- (viii) *Controlling Officer* means a head of a department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/or the collection of revenue by the authority subordinate to department.

- (ix) *Drawing Officer* means a Government servant who has been authorised to draw bills to pay for services rendered or supply made to Government.

The purpose for which and the conditions under which bills may be drawn are given in Appendix No. 8 to the Treasury Rules and Subsidiary Rules framed thereunder, Part II.

- (x) *Financial year* means the year beginning on the first of April and ending on the 31st of March of the following year.
- (xi) *Government* means the Government of East Bengal.
- (xii) *Governor* means the Governor of the Province of East Bengal.
- (xiii) *The head of a department* means any authority declared to be such, by a competent authority.

NOTE.—A list of officers who have been declared to be heads of departments for the purpose of these rules is given in F. R. Appendix No. 11.

- (xiv) *Primary unit of appropriation* means a lump sum of money placed by the Finance Department at the disposal of a subordinate authority in the way laid down in Rule 306.

NOTE.—A list of primary units of appropriation along with major, minor and sub-heads is given in F. R. Appendix No. 8.

- (xv) *Public Accounts* means the consolidated funds into which moneys received on account of the revenue of the province as defined in section 136 of the Act are paid or credited and from which all disbursement of or on behalf of Government are made.

NOTE.—Without prejudice to anything contained in section 136 of the Act, "Revenues of the Province" would include all moneys received by Government officers on behalf of Government as such; not only the proceeds of taxation and yield of ordinary revenues but also capital receipts, such as the proceeds of sales of land; the proceeds of borrowing operations; unfunded debt; and, unless the contrary intention appears, such receipts of a banking or deposit nature as by virtue of any statutory provision or of any general or special executive order of Government have to be held in the custody of Government.

- (xvi) *Re-appropriation* means the transfer of funds from one unit of appropriation to another such unit.
- (xvii) *Treasury* means any treasury of the province and includes a sub-treasury. *Bank Treasury* means the treasury, the cash business of which is conducted by the bank and a *non-Bank Treasury* means a treasury other than a bank treasury.
- (xviii) *Treasury Rules* means the rules made by the Governor in exercise of the powers conferred upon him by sub-section (1) of section 151 of the Act.

SECTION II.—RECEIPT OF GOVERNMENT MONEY.

2. Government servants receiving moneys on behalf of Government must give the payer a receipt.

NOTE.—For detailed rules see S. R.'s 36 to 39.

3. Receipts of the Communications, Buildings and Irrigation Departments in F. R. Forms Nos. 1 and 2 can be issued only by Divisional Officers, Subdivisional Officers, Zilladars or such sectional officers as may be authorised to do so by a special order of the Superintending Engineer. Divisional Accountants should not be authorised to issue final receipts in F. R. Form No. 1 over their own signature save with the previous permission of the Accountant-General. Receipt books should be obtained from the head treasury of the district within which their respective headquarters are situated and the books should be carefully examined to see that the number of forms contained in each are intact, and a certificate of count recorded on the fly leaf. Counterfoils of used receipt books should be returned promptly to the divisional office for record.

(1) Whenever possible, persons making payments should be advised to make the payments direct to those officers who maintain cash books.

(2) Receipt books in duplicate in F. R. Form No. 1 will be used in those offices only where cash books are maintained.

(3) Receipt books in triplicate in F. R. Form No. 2 will be used only by executive officers and subordinates who do not maintain cash books.

(4) The officer granting a receipt shall on no account lump different items in one counterfoil.

(5) When money is received by an officer or subordinate without a cash book, he shall grant a receipt to the depositor in F. R. Form No. 2 for the amount and shall transmit the amount with the duplicate copy of the receipt direct to such superior officer as maintains a cash book. When the money is received at an outstation by such an officer or subordinate and it can conveniently be paid into a treasury, this should be done. In this case, the treasury chalan shall be transmitted instead of the money with the duplicate copy of the receipt to the superior officer who maintains a cash book. The latter officer will enter the receipt at once in the cash book, and give a receipt in F. R. Form No. 1 to the subordinate officer who will attach it to the counterfoil of the original receipt to show that so far as he is concerned, the money has been accounted for. In the absence of the Executive Officer-in-charge, such receipt may be signed by the cashier (or subdivisional clerk where a subdivisional cash book is maintained). The duplicate receipt, or both the duplicate receipt and the treasury chalan as the case may be, received by the superior officer at headquarters from the subordinate officer shall be attached to the counterfoil of F. R. Form No. 1 as soon as a fresh receipt is issued. The receipt book and entries in the cash book shall be checked and initialed by the Executive Officer or subordinate in-charge, as soon as possible after his return to headquarters.

(6) When the Divisional or the Subdivisional Officer is away from headquarters, no money should be received direct from the payer by the cashier or the subdivisional clerk, but the intending depositor should be directed to pay it to the officer or subordinate at the headquarters, who should be supplied with a receipt book with foils in triplicate F. R. Form No. 2, and the officer or subordinate concerned should then proceed as laid down in clause (5) above.

(7) Prior to the issue of a receipt in F.R. Form No. 1 by the cashier of a divisional office from his receipt book, the Divisional Accountant should sign the receipt and initial its counterfoils, as a token of his check that the amounts have been entered in the cash book.

Divisional Accountants should not be required to receive or pay out cash save with the previous permission of the Accountant-General, in the cases and on the conditions mentioned in paragraph 23(c), Central Public Works Account Code.

(8) Payments by cheques shall not be accepted by officers who do not maintain cash books. Receipt books kept by such officers shall be checked and initialled by the Subdivisional Officers monthly at headquarters and whenever they visit an outstation.

4. Receipt books in F. R. Form No. 3 should be used by Government servants (other than those of the Communications, Buildings and Irrigation, and Forest Departments) for giving the payer a receipt. Bank books should be kept in the safe custody of the officer who will use them.

5. Receipt books in F.R. Form No. 4 should be used by the Forest Departments, for giving the payer a receipt. Bank books should be kept in the safe custody of the officers who will use them.

6. Departmental receipts may ordinarily be realised in legal tenders—coins or currency notes. Acceptance of other negotiable instruments in payment of Government dues is regulated under S. R.'s 32 to 35.

SECTION III.—PAYMENTS.

Drawing of Money from the Treasury.

7. Detailed rules for the preparation of bills in which the different classes of charges are drawn, and as to the method of obtaining money from the treasury whether by bills or by cheques for subsequent disbursements are laid down in the subsidiary rules framed under Treasury Rule 16.

8. The Government servants of the Forest Department draw money from the treasury by cheques, and the disbursing officers of the Communications and Buildings Department in two ways, viz., directly by bills or by means of cheques. Government servants of other departments get their cash by bills on the treasury.

NOTE 1.—Cash required for contingent charges of the offices of Chief and Superintending Engineers, Superintendents of Works, and other special officers not being Divisional Officers or their subordinate officers, may be obtained either by bills on treasuries or from divisional offices. In the latter case the detailed procedure will be prescribed by the Accountant-General.

NOTE 2.—In the case of the Communications and Buildings Department the term "treasury" includes a Military treasure chest with which a divisional officer may be placed in account.

9. Primarily the divisional officer is the responsible disbursing officer of the division but he may delegate this function to his subdivisional officer in certain cases, and with a view to enable him to set a monthly limit on the drawings of

any of his subdivisional officers he may require the submission by a convenient date, an estimate of the probable requirements of each such subdivisional officer in a suitable form.

NOTE.—The following rules should be observed in respect of the preparation and examination of bills:—

- (a) Ordinarily measurements of works done are taken and bills prepared either by the subdivisional officer or sectional officer. In important cases, however, the measurement should be taken and bills prepared by the subdivisional officers themselves.
- (b) For the purpose of an efficient check, the check should be exercised not by attempting to check a large proportion of the bills which would only delay payment but by checking bills prepared by different subordinates chosen at random.
- (c) In selecting bills for check, the checking officer should pay greater attention to bills for repairs, earthwork, roadwork, etc., where the measurements of work done do not necessarily correspond with the details of the estimate. The subdivisional officer should invariably check measurements when inspecting out-stations. The Executive Engineer's check will ordinarily be of a general nature and will not necessarily involve a check of the detailed measurements in all cases.
- (d) In all bills on which payments are made a reference to the number and page of the measurement book should be quoted in order to indicate that the officer-in-charge has tested and accepted the data on which the charges are based.
- (e) A register should be maintained in the Executive Engineer's Office showing—
 - (i) Total number of bills prepared each month.
 - (ii) Number of bills checked by the Executive Engineer during the month.
 - (iii) Number of bills partially checked by the subdivisional officers.
 - (iv) Number of bills checked in detail or wholly prepared by the subdivisional officers.
- “(V) Value of measurements checked.
- (VI) Result of the Check exercised together with dated initials of the checking officer”.

In each case the number of the bills checked, the nature of the work, the locality, and whether running or final bill should be noted.

Cheques.

10. (a) Disbursing officers authorised to draw cheques whether on treasuries or sub-treasuries or on the Bank should obtain their cheque books direct from the treasury officer-in-charge of the head treasury concerned, by sending, duly signed, the printed requisition form which is inserted in each book towards the end. Detailed rules regarding drawing of cheques, handling of cheque books, etc., are laid down in S. R.'s 101 to 121.

(b) Cheques drawn on sub-treasuries should be distinguished by different numbers and letters from those drawn against the head treasury.

11. In cases of departments like the Forest Department and the Communications and Buildings Department where funds are issued from the treasury on cheques the departmental officers should see that the drawings are regulated by budget grants and appropriations.

12. For petty disbursements of the Forest and the Communications and Buildings Departments lump sums may be drawn from the treasury by cheques. Only the minimum cash required should be drawn, and if it is found at any time that the balance in hand is larger than is required, the surplus should be refunded into the nearest treasury.

13. If a limit has been set by a divisional officer (Communications and Buildings Department) on the drawings of a subdivisional officer on any treasury (*vide* rule 9) the limit so prescribed should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the subdivisional officer should watch that the limit is not exceeded, by deducting from it, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should be carried forward to the next month.

An intimation of the limit so fixed or subsequently changed should be sent both to the subdivisional officers and the treasury officers concerned.

14. In the absence of a monthly limit on the drawings the drawing officer should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and of the total of drawings during the month, and carry forward their total to the next counterfoil. This will enable him from time to time, to exercise an independent check on the postings of his cash book.

15. When a cheque is destroyed under S. R. 116 the fact and the number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque destroyed entered on the counterfoil of the new one.

16. Counterfoils of used cheque books should be returned promptly by the subdivisional officer to the divisional officer for record.

17. Cheques should not be used for the transfer of funds from one division to another.

SECTION IV.—VOUCHERS FOR DEPARTMENTAL PAYMENTS.

18. As a general rule, every payment, including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. As far as possible, the particular form of voucher applicable to the case should be used. Suppliers of stores and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such forms should not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the disbursing officer.

NOTE.—When it is not possible to support a payment by a voucher, a certificate of payment signed by the disbursing officer, and endorsed if necessary by his superior officer, should always be placed on record. Particulars of the claim should invariably be set forth.

19. Every voucher must bear a pay order signed or initialled, and dated, by the responsible disbursing officer. This order should specify the amount payable both in words and figures.

NOTE.—Cashiers and others authorised to make disbursement on passed vouchers, should make no payment without a proper pay order of the responsible disbursing officer recorded clearly in ink on the bill or other voucher. No payment should be made on a voucher or order unless it is signed by hand and in ink.

20. Every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. This acknowledgment should always be taken at the time of the payment.

NOTE 1.—If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him, as the case may be, until the acknowledgment of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof.

NOTE 2.—In the case of articles received by value-payable post a formal receipt for the payment should be obtained from the supplier. The disbursing officer should endorse a note on the receipt to the effect that the payment was made through the post office and this will cover charges for the postal commission.

NOTE 3.—A certified copy, marked "Duplicate", of a receipted voucher may be retained by the disbursing officer should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.

21. The following supplementary instructions regarding the preparation and completion of vouchers should be observed:—

- (a) When the payee signs in a vernacular, he should be required to note the amount acknowledged in the vernacular in his own handwriting. In transliterating his acknowledgments, the amount acknowledged, as well as any remark made, by him should also be reproduced in English.
- (b) The disbursing officer is responsible that the full name of the work as given in the estimate or the name of the component part (or sub-head) of it, or the head of account, to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose or in some prominent position.

22. In cases of payments to suppliers of stores, remittances of amount of less than Rs.25 for which remittance transfer receipts cannot be issued by treasury treasury officers, may be made by postal money order at the public expense.

SECTION V.—PERMANENT ADVANCE OR IMPREST ACCOUNT.

23. (a) Permanent advances may be granted to officers who may have to make payments before they can place themselves in funds by drawing on the treasury. They are subject to the following rules:—

- (i) The amount of the advance will be fixed by competent authority except in cases falling under clause (ii).
- (ii) Heads of departments may sanction the grant of permanent advances for offices subordinate to them, up to the amount advised as appropriate by the Accountant-General. Permanent advances for offices of heads of departments must, however, be sanctioned by Government.

- (iii) Applications for the grant or revision of a permanent advance must be submitted to the sanctioning authority through the Accountant-General who will advise as to the appropriate amount of the advance. In cases falling under clause (ii) above, if there is any difference of opinion between the Accountant-General and the sanctioning authority on this point, the matter should be referred for the orders of Government.

NOTE.—The applications for permanent advances should be accompanied by a statement showing month by month for the preceding twelve months the amounts of contingent bills cashed with classified details of items of expenditure.

- (iv) As these advances involve the permanent retention of money outside the treasury, they must not be larger than is absolutely essential.
- (v) These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums, he should spare a small portion of his own advance for their use rather than apply for separate advances for them, taking acknowledgment from them in the same way as he himself furnishes acknowledgments to the Accountant-General, and retaining them in his office.
- (vi) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus if a member of the lower subordinate service is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.
- (vii) The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to account for the total amount of the money.
- (viii) In the case of transfer of charges and yearly on the 15th April, each officer holding a permanent advance must send on acknowledgment to the Accountant-General of the amount due from and accountable for by himself as on the 31st March preceding.

NOTE 1.—The cost of service books required for office establishment should be met, in the first instance, from the permanent advance of the office concerned; the permanent advance being subsequently recouped from the amount realised by the sale of the books to Government servants.

NOTE 2.—Advances may be made of the actual railway fare or/and road mileage to all non-gazetted police officers, but such advances and their repayment need not appear in Government accounts. Travelling allowance bills may be made out for the full claims admissible as soon as the journeys are completed and any advances made out of the permanent advance may be recovered out of the amounts drawn from the treasury on such travelling allowance bills.

(b) An imprest is a standing advance of a fixed sum of money given to a disbursing officer in the Communications and Buildings Department to enable him to make certain classes of payments which may be entrusted to his charge by the divisional officer or the subdivisional officer. The amount of an imprest should not, however, exceed one thousand rupees, in any case, without special sanction of Government.

(c) When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of petty payments on a muster-roll or other voucher which has already been passed for payment, the amount remitted should be treated as a temporary advance.

NOTE.—Temporary advances may be granted, in unavoidable circumstances, to the barkandazes in the Irrigation Department provided such advances are covered by the security deposits lodged by them with Government.

(d) The holder of a permanent advance or an imprest is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in vouchers or in cash.

Advance to Disbursers of the Forest Department.

24. A subordinate officer of the Forest Department who is not authorised to draw cheques against the drawing accounts of the divisional officer, may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge, and the advance may be remitted to him by postal money orders.

SECTION VI.—CLAIMS TO ARREARS OR INCREASES OF PAY OR ALLOWANCES.

25. (a) No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Accountant-General; but this rule does not apply to payments made by disbursing officers in the Forest Department, nor does it apply to payment of claims on account of pensions, which are governed by S. R. 297.

NOTE 1.—Claims of Government against Railways for overcharges and claims of Railways against Government departments for undercharges will be recognised and admitted if the claims are preferred within six months—

(a) In the case of cash payments—from the date of payment.

(b) In the case of warrants or credit notes—from the date of presentation of bill by the Railway Administration.

The following Railways have agreed to the adoption of the above rules:—

(1) North-Western Railway,

(2) East Bengal Railway,

(3) Junagad State Railway.

EXPLANATION.—The terms "overcharges" and "undercharges" used in this note mean overcharges and undercharges of railway freight and fares only. They refer to shortages and excesses in the items included in a bill which has already been rendered; the omission of an item in a bill is not an "undercharge" nor is the erroneous inclusion of an item on "overcharge".

NOTE 2.—Scholarships (other than Middle English, Middle Vernacular, Upper Primary and Lower Primary) and grants-in-aid bills become due on the last day of the month in which earned and travelling allowance bills become due on completion of the journey. The six months' limit therefore be calculated from that date and not from the date of countersignature.

NOTE 3.—Middle English, Middle Vernacular, Upper Primary and Lower Primary Scholarships bills not cashed at the treasury within 6 months from the dates of their becoming due may be paid without pre-audit, provided they are not more than a year old. In cases of unusual delay the cause of the delay should, however, be enquired into.

NOTE 4.—This rule does not apply to the duplicate bills for grants-in-aid or for minor and Vernacular Scholarships or for Primary Schools.

NOTE 5.—In the case of claims for petty amounts of Rs.5 or less, pre-audit by the office of the Accountant-General will be necessary only when they are not preferred within one year of their becoming due.

(b) Claims of Government servants, whether gazetted or not, to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year, but not exceeding three years cannot be investigated by the Accountant-General, except under the special orders of the authority which appoints the Government servant by whom the claim is made. The investigation of claims more than three years' old will require the sanction of Government.

NOTE 1.—Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactorily explained should be brought to the notice of the head of the department concerned.

Pre-audit of arrear claims involves a great deal of labour which is often out of all proportion to the amount or the importance of the claims preferred. All petty arrear claims other than those that affect an officer's pension, and all claims for whose delayed submission an adequate explanation is not forthcoming, should be rejected forthwith.

In considering claims more than three years old recommended for sanction, Government will also take into account the fact that it is normally not possible, owing to the limited period of preservation of records, to audit claims more than six years old.

NOTE 2.—When a bill for arrear pay, allowance or increment is presented at the treasury, it should be supported by an authority from the Accountant-General sanctioning payment. In any case, however, in which an allowance has been claimed at the treasury but in consequence of some objection taken payment has been delayed, the Treasury Officer will not refuse to pay such bill, if when the objection is satisfied, the claim happens to have become more than a year old.

NOTE 3.—The period of one year should be calculated from the date the charge becomes payable. In the case of sanctions accorded with retrospective effect, the charge does not become payable before it is sanctioned; the period of one year would therefore be calculated from the date of sanction and not from the date from which the sanction takes effect.

(c) No payments may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the budget estimates and duly sanctioned.

SECTION VII.—ISSUES OF DUPLICATES OR COPIES OF DOCUMENTS.

26. No Government servant shall ordinarily supply duplicates or copies of receipts granted for money received or of bills or other documents for payment of money which has already been made. If at all, the precautions prescribed in S. R.'s 40 and 99 should be taken before it is done.

SECTION VIII.—CASH BOOK OF THE FOREST DEPARTMENT.

27. (a) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object, and no inter-divisional adjustments are ordinarily allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts if the information is wanted for departmental purposes.

NOTE.—Inter-divisional adjustments are allowed in the case of advance of pay, travelling allowance, etc., made to Government servants on transfer from one division to another.

(b) The division is taken as the unit for the purpose of ascertaining the result of the working of the forests. To enable the results of the working of each unit to be accurately ascertained, adjustments must be made between different units.

(c) The adjustments referred to in clause (b) may be made monthly or annually as may be found convenient.

NOTE.—The orders in this rule are subject to the condition that when adjustments between different Governments are involved the rules regarding inter-provincial adjustments will apply. [Vide F. R. Appendix No. 6.]

28. The bills on which the pay and travelling allowance charges of the Forest Department are paid by the divisional officer, and not at the treasury, are entered in the cash book.

NOTE.—Detailed rules regarding financial transaction in the Forest Department will be found in Part II of Appendix No. 5 to the Treasury Rules and Subsidiary Rules framed thereunder, Volume II.

Earnest Money Deposits.

29. Earnest money deposits tendered by contractors or purchasers of forest produce must be paid by them direct into a treasury or sub-treasury and orders authorising the repayments should be addressed by the divisional forest officer to the treasury officer concerned. Earnest money deposits, which the purchasers of forest produce are required to make with their bids in auction sales, may, however, be accepted in cash by the divisional forest officer (or a gazetted officer duly authorised by him) at the time of auction. Such deposits shall be accounted for in the books of the forest Department as revenue deposits under the detailed head "Earnest money deposits received in the Forest Department" subordinate to the minor head "Revenue Deposits" under the major head "Civil Deposits" and should be remitted at the earliest opportunity to the treasury is the accounts of which they will be treated as "Forest remittance".

NOTE.—Earnest money submitted with sealed tenders must be deposited in the treasury by the contractor himself and a copy of the treasury chalan submitted with the tender to the divisional forest officer as evidence of the fact that earnest money has been paid.

In the case of Communications Buildings and Irrigation Departments such deposits are received by the departmental officers and dealt with in their accounts.

EXCEPTION.—As an exception to the second sub-paragraph of this rule, divisional officers are authorised not to pass through the divisional accounts earnest money received from, and returned to, contractors on the same day the tenders are opened, provided that the contractors concerned are required to give a stamped receipt for the money in the register of tenders maintained in the divisional office, and that the register is to that extent treated as a subsidiary cash book and consequently as an accounts form.

SECTION IX.—FINANCIAL CONTROL OVER DEPARTMENTAL ACCOUNTS.

30. (a) The Conservator of Forests exercises a strict control over the whole outlay of the Forest Department for conservancy and work, and examine the charges on account of travelling allowance and contingencies. To facilitate the exercise of this control the Conservator is furnished monthly by the divisional officer with duplicate copies of the abstracts of receipts and expenditure submitted to audit.

(b) He is further required specially to control the adjustment of advances for which purpose the monthly abstracts of the contractors' and disbursers' ledger, submitted to the Accountant-General by the divisional officer, are required to pass through the Conservator.

(c) He is responsible for seeing that the accounts returns are punctually submitted to the Accountant-General by divisional officers.

(d) He should sign all letters issued from his office sanctioning expenditure, appointment, etc., and may delegate the power to a gazetted Government servant if any in his office, but not to the head clerk or other office employee.

31. (a) The Chief Engineer, Communications and Buildings Department, exercises a concurrent control over the duties of the officers of the department in connection with the maintenance of the accounts, and gives all legitimate support to the Accountant-General in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of accounts.

(b) The Superintending Engineer is responsible for the maintenance of the authorised system of accounts throughout his circle. He should see that divisional officers submit their accounts to the Accountant-General punctually. He should examine the books of Executive Engineers and their subordinates, and see that the matter relating to the primary accounts are attended to personally by divisional and subdivisional officers, and that the accounts fairly represent the progress of each work. It will also be his duty to examine the registers of works, so as to keep a vigilant watch over the rates of work, and, if he considers it necessary, he may require an Executive Engineer to report to him monthly or at longer intervals, on a works slip, the total expenditure to date under each sub-head of work in contrast with the sanctioned estimate.

SECTION X.—SECURITY DEPOSITS.

32. Cashier, store-keepers, sub-store-keepers and subordinates entrusted with the custody of cash or stores may be required to furnish security, the amount being regulated according to the circumstances and local conditions in each case, under the sanction of the competent authority, who will determine whether the amount shall be paid in a lump sum or by deduction from pay.

NOTE 1.—Ordinarily ministerial and other Government servants, who are required to give security to Government against loss through dishonesty, negligence or disregard of rules, should deposit the whole amount of the security on appointment or bind themselves by two sureties for the whole amount and agree to monthly deductions of 25 per cent. of their pay. As an alternative to this rule the following procedure may be adopted in the case of all securities of Rs.500 or less:—

- (1) The Government servant may give a fidelity bond of an Insurance Company approved by Government for the full amount of the required security guaranteeing Government against losses through dishonesty, negligence or disregard of the rules on the part of the Government servant.
- (2) Deductions will then be made at the rate of 10 per cent. of the Government servant's salary, the fidelity bond to be cancelled only after the full amount of the security bond has been deposited in cash.
- (3) Government servants in-charge of offices will be responsible for seeing that fidelity bonds, which expire before the full amount of security has been recovered by deduction from salaries, are renewed in good time so as to cover the outstanding amounts.

NOTE 2.—The amount of security should as a rule be 10 per cent. in excess of the maximum amount likely to be in his custody at one time. He shall furnish two sureties.

EXCEPTION.—In the case of treasurers in district treasuries the amount of security is as follows:—

				Rs.
(a) First class treasuries	..	..	..	20,000
(b) Second class treasuries	..	..	..	15,000
(c) Third class treasuries	..	..	..	10,000

NOTE 3.—House property may in no circumstances be accepted as security.

NOTE 4.—Fidelity bonds with the firms noted below may be accepted, subject to the form of the bond in individual cases being accepted by heads of departments in consultation with law officer when necessary:—

(1) Messrs. Gillanders Arbuthnot and Co., Chittagong.

(2) The Ocean Accident and Guarantee Corporation, Ltd., National House, the Mall, Lahore.

NOTE 5.—The security of Government servants of 20 years' pensionable service or upwards may, however, be diminished by a sum calculated on their monthly pay, multiplied by 25, with the proviso that the security will, in no case, be diminished by more than one-half.

NOTE 6.—When a Government servant who has furnished security takes leave or is transferred to other duty for not more than six months, he should ordinarily be required to stand surety for the Government servant appointed to officiate for him to the extent of his own security or for the difference between the security offered by the officiating incumbent and that prescribed for the appointment. If, however, in special circumstances the permanent incumbent is unable to do so, the Government servant officiating for him must furnish the full amount of the security, or, at the discretion of the head of the office, half the amount in cash and the rest in fidelity bonds. Security to the full amount should always be taken when the officiating appointment is made for more than six months:

Provided further that if a Government servant holding substantively a post in which no security is demanded is appointed for a period not exceeding three months to a post in which the security is required, the head of the office may permit him to furnish security for a reduced amount or, when the security required does not exceed Rs.500 may, for special reasons to be recorded, exempt him from furnishing any security.

Note 7.—When securities are furnished in full and invested in Post Office Savings Bank, National Savings Certificate, Government Promissory notes, etc., the depositors may be allowed to withdraw the interest accrued thereon once in a year."

SECTION XI.—CONTRACTS AND TENDERS.

33. The following principles are laid down for the guidance of all officers who have to enter into contracts or agreements:—

- (1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.
- (2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.
- (3) Standard forms of contracts should be adopted wherever possible, the terms to be subject to adequate prior scrutiny.
- (4) The terms of contract once entered into should not be materially varied without the previous consent of the competent financial authority, and the reasons for the variation should be recorded.
- (5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of competent financial authority.

- (6) Whenever practicable and advantageous, contracts should be placed only after open tenders or quotations have been invited and in cases where the lowest tender or quotation is not accepted reasons should be recorded.

NOTE 1.—Open tenders should invariably be invited for the supply of articles worth Rs.2,500 or more in case of purchases covering a period of one year and Rs.500 or more in any individual case. Administrative Departments may prescribe a lower limit than these where they consider this to be necessary.

Orders of smaller amounts than the limits prescribed should ordinarily be placed by calling for quotations from a number of known and reliable suppliers.

The limit prescribed applies to an article or a collection of articles more or less of one kind or obtained from one source. The use of intermediate general suppliers should be deprecated.

NOTE 2.—It will be the duty of inspecting officers to subject to close scrutiny the facts of any case in which a tender is rejected in favour of a tender which, on the face of it, is less favourable to the tax-payers' interest.

- (7) In selecting the tender to be accepted the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.
- (8) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at least a written agreement as to price.
- (9) Provision must be made in contract for safeguarding Government property entrusted to a contractor.
- (10) The Auditor-General and, under his direction, other audit authorities have power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought or high tenders have been accepted or where other irregularities have come to light.
- (11) In long-term agreements and contracts enduring or likely to endure for a period of more than five years, provision must be made for an unconditional power of revocation or cancellation of such contracts by Government at any time on the expiry of six months' notice to that effect.

34. Administrative Departments are required to see that any detailed rules and regulations on this subject in departmental manuals or codes are kept in conformity with the above principles.

35. The classes of deeds, contracts and other instruments authorised by the Governor to be executed by the various authorities under Government have been reproduced in F. R. Appendix No. 12.

CHAPTER II.—Essential conditions governing expenditure from Public Funds.

SECTION I.—GENERAL PRINCIPLE.

36. As a general rule no one may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special order of competent authority and the expenditure has been provided for in the authorised grant and appropriation for the

year. On the other hand the fact that provision has been made in the budget for the purpose does in no way remove the necessity for obtaining such express sanction.

Standard of Financial Propriety.

37. Every officer incurring or authorising expenditure from public revenues should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following:—

- (i) Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public fund as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be *prima facie* more than the occasion demands.
- (iii) No authority should exercise its power of sanction to pass an order which will be directly or indirectly to his own advantage.
- (iv) Public money should not be utilised for the benefit of a particular person or section of community unless—
 - (1) the amount involved is insignificant, or
 - (2) a claim for the amount could be enforced in a court of law, or
 - (3) the expenditure is in pursuance of a recognised policy or custom.
- (v) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

SECTION II.—DUTIES OF CONTROLLING OFFICERS AND DRAWING OFFICERS.

38. Each Head of a Department is responsible for enforcing financial orders and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

39. A controlling officer must see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to disbursing officers are spent in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

He must satisfy himself not only that adequate provisions exist within the departmental organisation for systematic internal checks calculated to prevent and detect errors and irregularities in the financial transactions of his subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

SECTION III. RESPONSIBILITY FOR OVERCHARGES AND DISPOSAL OF AUDIT OBJECTIONS.

40. (a) A drawer of pay, abstracts or bills for pay, allowances or contingent expenses will be held responsible for any overcharge.

(b) The responsibility of countersigning officers will be that which attaches to all controlling officers.

(c) The Treasury Officer who makes payment without pre-audit, will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of pay of gazetted Government servants) for passing the new rate with reference to the orders directing the change. He is also required to examine the accuracy of the arithmetical computations in a bill.

(d) The responsibility will thus rest primarily with the drawer of the bill and (failing recovery from him) the overcharge will be recovered from the Treasury Officer, or the countersigning officer, only in the event of culpable negligence on the part of either of them.

41. Every Government servant, entrusted with the duty of making payments on behalf of Government, should attend promptly to all objections and orders communicated to him by the Accountant-General, either direct, or through the Treasury Officer, by letters, audit memoranda, etc., and return the audit memoranda or reply to objections within a fortnight or send letters explaining the cause of delay.

NOTE.—In the case of the Forest Department the objection statements should be returned in original by the divisional forest officer through the Conservator within a week of their receipt from the Accountant-General. A list will also be forwarded by the Accountant-General to the Conservator each month showing the dates on which the objection statements were sent to each divisional office. The list should be completed and sent back to the Accountant-General by the Conservator after all the objection statements for the month have been returned.

42. It is the duty of every departmental and controlling officer to see that the Accountant-General is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information for which he may ask, for the preparation of any account or report, which it is his duty to prepare. No such information nor any books or other documents to which the Auditor-General has a statutory right of access may be withheld from the Accountant-General.

SECTION IV.—DEFALCATIONS, LOSSES, ETC.

Report of losses.

43. (1) With the exceptions noted below, any loss of public money, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of Government, caused by defalcation or otherwise, which is discovered in a treasury or other office or department, should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant-General, even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as a suspicion arises

that there has been a loss; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

(2) If the irregularity be detected by Audit in the first instance, the Accountant-General will report it immediately to the administrative authority concerned, and if he considers necessary, to Government as well.

EXCEPTION.—Petty cases, that is, cases involving losses not exceeding Rs.200 each, need not be reported to the Accountant-General unless there are, in any case, important features which merit detailed investigation and consideration.

44. The officers receiving a report submitted to him under rule 43 must forward it forthwith to Government through the usual channel with such comments as may be considered necessary. He should also submit a detailed report, after completing such departmental investigations as may be necessary or expedient on the causes or circumstances which led to the defalcation or loss, the steps taken to prevent its recurrence and the disciplinary or any other action proposed as regards the persons responsible.

Accidents.

45. Any serious loss of immovable property, such as buildings, communications, or other works, caused by fire, flood, cyclone, earthquake or any other natural cause, should be reported at once by the departmental officer to the head of the department and by the latter to Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report should be sent by the departmental officer concerned to the head of the department, a copy of the report or an abstract thereof being simultaneously forwarded to the Accountant-General.

Responsibility for Losses, etc.

46. Every Government officer should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Detailed instructions for regulating the enforcement of such responsibility are embodied in F. R. Appendix No. 1.

SECTION V.—EXHIBITION OF LOSSES IN THE GOVERNMENT ACCOUNTS.

47. Rules for the exhibition of losses in the Government accounts have been reproduced in F. R. Appendix No. 15.

SECTION VI.—MAINTENANCE OF ACCOUNTS AND PRESERVATION OF RECORDS RELATING TO THEM.

48. Every officer whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and, their despatch within the prescribed date.

49. An officer who signs or countersigns a certificate is personally responsible for the facts certified to, so far as it is his duty to know or to the extent to which he may reasonably be expected to be aware of them. The fact that a certificate is printed is no justification for his signing it unless it represents the facts of the case. If in its printed form it does not represent the facts, it is his duty to make any necessary amendment which will call attention to the deviation and so to give the authority concerned the opportunity of deciding whether the amendments cover requirements.

50. Rules regarding the destruction of records relating to accounts in offices rendering accounts to Audit Offices have been reproduced in F. R. Appendix No. 13.

51. Rules regarding the period of preservation of certain records for treasuries and sub-treasuries have been reproduced in F. R. Appendix No. 14.

CHAPTER III.—Revenue Receipts and Their Check.

52. The departmental controlling officers should see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. They should accordingly arrange to receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and compare with those, the figures recorded in the books of the Accountant-General in-charge of the accounts, if these are supplied to them under an arrangement between the Auditor-General and Government.

The detailed rules regarding the demands and collection of revenue of the different departments are contained in the manuals of the departments concerned.

NOTE 1.—It is essential that the departmental controlling officer's account should not be compiled from the returns prepared by the treasury. But the treasury officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

NOTE 2.—To facilitate the reconciliation of the returns submitted by the subordinate revenue authorities to the Board of Revenue with the figures supplied to the Board by the Accountant-General, the latter sends to each Collector a return showing results arrived at in the first stage of the preparation of his monthly account. This return shows under certain heads the figures of the treasury cash account and all the corrections and alterations introduced therein in this stage. These figures should be carefully compared by the Collector with those sent by him to the Board of Revenue with explanation of difference, if any. A certificate of this comparison should be given at the foot of the revenue returns, and a similar certificate should also be sent to the Accountant-General.

Revenue Receipts of the Communications and Buildings Department.

53. Revenue of the Communications and Buildings Department is assessed and realised in accordance with the following rules:—

- (a) Divisional officers of the Communications and Buildings Department are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realisation of all revenues, regular or occasional, and that proper records are kept to show, in

respect of all items of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

NOTE.—The object of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (e.g., rights for fishing, grazing, etc., and use of water-power), or from any other source are properly watched.

- (b) The recovery of all debts due to Government should receive the special attention of the divisional officer, and no debt should be remitted or written off except under the orders of competent authority.

Irrigation Revenue collected in the Civil Department.

54. When revenue from irrigation and navigation works, etc., is realised in the Civil Department, the divisional officer should receive from the collector monthly statement of the amounts realised, to enable him to watch the progress of recovery against demands or assessments.

55. The divisional officer should also submit to the Accountant-General a half-yearly statement showing, separately for each civil district, the monthly realisations, as compared with assessments, in respect of each canal or other work.

Recoveries of Rents on Buildings and Lands.

56. (a) When a public building, land or other property is let to a person not in the service of Government, the full assessed rent must be recovered in advance.

(b) The recovery of rents from Government servants occupying rentable buildings in-charge of the department may be made either in cash or by deduction from their pay bills through the Treasury Officer or other disbursing officer concerned.

NOTE 1.—Amounts due on account of the hire of Government furniture and on account of the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him may also be recovered either in cash or by deduction from pay bills in accordance with this rule.

NOTE 2.—The system of direct recovery in cash from employees of other divisions and departments is ordinarily not suitable when the rent recoverable is dependent upon the rate of pay of the occupant.

57. A tenant, who is in receipt of a pension from Government, should be treated as a private individual for the purpose of these rules. But if he desires to make payments by deductions from his pension, recoveries from him may be made through the Treasury Officer or other disbursing officer concerned, on the pensioner furnishing the divisional officer with a written request authorising such deduction. This authority should be transmitted to the Treasury or disbursing officer with the first demand.

58. Where rent is recoverable in cash, a bill in suitable form for a particular month, should be sent to the tenant on or before the 15th of the previous month. The tenant should be required to pay the rent on the first working day of the month for which the rent is due.

59. When recoveries of rent are to be effected through a Treasury Officer or other disbursing officer, a demand in F. R. Form No. 6—Statement of rents recoverable from pay bills, should be sent in duplicate or triplicate, as the case may be, before the close of each month to that officer who will make the necessary recoveries and return one copy of the statement duly completed.

NOTE 1.—Treasury Officers and other disbursing officers have instructions to recover the amount specified by the divisional officer without prior reference to the tenants.

NOTE 2.—If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed retrospectively.

60. If a Government servant vacates his quarters before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for broken period should be made at once, so that the amount due may be recovered before his departure.

61. Pending orders on a representation against the divisional officer's assessment, the amount assessed must be paid by tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued by a reduction in the assessment of a subsequent month, or, if this is not practicable or convenient, by an actual repayment.

NOTE.—The recoveries of rents of residences not belonging to the Communications and Buildings Department should be regulated generally by the rules applicable to residences under the Communications and Buildings Department.

CHAPTER IV.—Transfer of Office.

62. Every transfer of charge of a gazetted Government servant should be reported by post of the same day to the Accountant-General.

63. For transfers of charge the following points should be observed:—

(1) The cash book or imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and relieving officers, showing the cash and imprest balances, and the number of unused cheques, if any, made over and received in transfer by them respectively.

(2) The relieving officer in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.

- (3) In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the department present will take charge. When the person who takes charge is not a gazetted officer, he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.

Special rules for the Communications and Buildings Department.

64. The relieving officer will take up the expenditure of cash and stores from and for the first day of month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in-charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

65. If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.

66. The receipt of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any instructions therein so that the Superintending Engineer or the Executive Engineer, as the case may be, may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.

67. The relieving officer should then, unless otherwise ordered, proceed with the relieved officer to inspect the records, cash, stores, works and materials at site of works, in-charge of subordinates, but in the case of the transfer of a divisional charge, the relieved officer should accompany the relieving officer in the inspection of the outstations only when so directed by the Superintending Engineer. The relieving officer should examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates; he should also record his opinion as to the correctness of the accounts of materials at site.

68. He should also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

69. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a divisional charge, he should describe the state of the records, cash, stores and works, mentioning what outstations he has yet to inspect, and when he proposes to visit each.

70. The relieving divisional officer should mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of the works.

71. In the case of transfers of charges other than divisions and subdivisions, the Executive Engineer should issue instructions as to the works to be jointly inspected by the relieved and relieving officers.

CHAPTER V.—Establishment.

SECTION I.—REVISION OF ESTABLISHMENT.

72. (I) When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out—

- (i) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary;
- (ii) the cost after revision; and
- (iii) details of the number and pay of the posts which it is proposed to add or modify.

EXPLANATION (a).—When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

EXPLANATION (b).—When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction, and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction, full details of the several establishments need not be given but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out—

- (i) the present cost of all establishments concerned;
- (ii) the various increases of pay or the various percentages of increases proposed and the reason justifying the proposals;
- (iii) in respect of each separate rate of increase proposed, as set out in (ii)—
 - (a) a list of the establishments or classes of Government servants to which it is to be applied and the reasons for such differentiation;
 - (b) as accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant-General and that it is accepted by him as correct.

NOTE.—In determining the extra cost, allowances, whether fixed or variable, should be included. The estimate of the extra cost due to variable allowances, such as those granted under house allowance schemes, cannot be exact but it should be as accurate as possible. Government may issue such instructions as may be necessary as to the manner in which such estimates should be prepared.

(II) (a) In the following cases a proposition statement in duplicate in F.R. Form No. 7 should also be submitted:—

- (i) cases of general revision of establishment;
- (ii) proposals which cannot be set out clearly without it; or
- (iii) schemes which require the sanction of the Governor-General.

NOTE.—A simpler F. R. Form No. 8 may be used in this case when the full details of F. R. Form No. 7 are not necessary.

(b) The details to be shown in proposition statements will be determined by the following rules:—

- (i) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.
- (ii) Where a section consists of members of both Superior and Lower Subordinate Services, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.
- (iii) The rules as to details are set out in clause (I) above.

FORMULA (1).

$$\text{Average pay} = \frac{A+B}{2} + \frac{(B-A)}{2} \left[1 - (R+1) \left\{ .014 + \frac{1 - .01R}{F-E} \right\} \right].$$

FORMULA (2).

$$\text{Average pay} = \frac{A+B}{2} + \frac{B-A}{2} \left[1 - (R+1) \left\{ .021 + \frac{1 - .015R}{F-E} \right\} \right].$$

In the formulæ (1) and (2)—

A=minimum pay,

B=maximum pay,

R=period of rise,

E=average age at entry in the grade, and

F=average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or higher figure.

FORMULA (3).

$$\text{Average pay} = \frac{A+C}{2} + \frac{(C-A)}{2} \left[1 - (S+1) \left\{ .006 + \frac{1 - .004S}{G-E} \right\} \right].$$

In formula (3)—

A=minimum pay,

C=pay just before promotion to the second grade,

S=period of rise from A to C,

E=average age at entry in the first grade, and

G=average age at the time of promotion to the second grade.

FORMULA (4).

$$\text{Average pay} = \frac{1}{3}(A + W_1 B_1 + W_2 B_2 + X_1 C_1 + X_2 C_2).$$

Where A=the initial pay of the scale,

B₁, B₂=the maximum pay of the different sections of the scale, such as the ordinary scale, the scale for passed clerks,

W₁, W₂=the proportion of the establishment which would normally reach the maximum of B₁, B₂ respectively,

C₁, C₂=the pay at the different efficiency bars, and

X₁, X₂=the proportion of the establishment which would normally be detained at C₁, C₂ respectively.

NOTE 1.—Formula (1) is to be used in the case of gazetted appointments while formula (2) in the case of non-gazetted posts. In cases where one grade is the channel of promotion to another grade, that is to say, where everybody in the first grade is ultimately promoted to the second grade, formula (3) may be adopted to find the average cost of appointments in the first grade. The use of formula (4) should be restricted to cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages.

NOTE 2.—In order to find the average cost of an appointment in the junior scale of the C.S.P. and P.S.P., formula (3) should be used, and such proportion of overseas pay should be added to the minimum basic pay, as well as to the basic pay just before promotion to the senior scale, as the number of persons drawing overseas pay in the junior scale bears to the total number of persons in that scale. As regards the senior scale formula (1) may be used.

(c) The proposition statement or the proposal for revision should be forwarded through the Accountant-General.

(III) The statement prescribed in rule 313 should also be submitted when necessary.

SECTION II.—PAYMENT OF BILLS.

Special Rules for the Communications and Buildings Department.

73. If the encashment of a bill for an advance on transfer is likely to delay a transfer, which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any) works imprest, or other available cash in the hands of the disbursing officer concerned pending recoupment, when the bill is subsequently encashed.

Special Rules for the Forest Departments.

74. The general rules regarding the preparation of pay, and travelling allowance bills of the Civil Department apply to this department with the difference that divisional officers discharge the functions of the Treasury Officers, and pay the charges by cheques, or out of cash obtained from the treasury by cheques.

NOTE.—For detailed rules, see also Part II in Appendix No. 5 to the Treasury Rules and Subsidiary Rules framed thereunder, Volume II.

75. All changes in the *personnel* of establishments and the grant of all leave to the subordinate employees, sanctioned by the Conservator as well as by those divisional officers who have been authorised to exercise such powers, should be intimated by the sanctioning authority to the Accountant-General in F.R. Form No. 9 (in typed form) and T.R. Form No. 27, a separate list being prepared for each class of temporary establishment and for each class of permanent establishment.

76. Pay and travelling allowance due to a Government servant on his transfer to another circle or division, and not paid on his departure, should be paid from and charged against the appropriation of the division to which he has been transferred.

SECTION III.—RECOVERIES FROM ESTABLISHMENT BILLS.

Other Recoveries.

77. Recoveries on account of security deposits of the employees of different departments should be made in cash, at the time of disbursement of pay, and when such deposits are to be paid into the Post Office Savings Bank, the amounts recovered should be forthwith remitted to the post office.

NOTE.—Jail Department may deduct the security deposits of the officers of the Jail Department from pay bills for credit to the Post Office Savings Bank. The amounts realised by deduction and paid to the Savings Bank shall also be debited and credited in the general cash book.

CHAPTER VI.—Contingencies.

[The rules in this Chapter are supplementary to the general rules of procedure, classification, control, etc., prescribed in Section V of Chapter IV of the Treasury Rules and Subsidiary Rules made thereunder.]

SECTION I.—GENERAL RULES.

78. The different classes of contingencies and the rules regulating them are contained in the orders of Government issued from time to time and embodied in the Manual of the Accountant-General.

NOTE.—The departments and offices to which the system of contract contingencies applies are shown in F. R. Appendix No. 9.

79. Subject to any orders of Government or any other competent authority, a Government servant is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses previous sanction is not required.

80. In respect both of contingencies and other expenditure the powers of the subordinate authorities are further restricted by the orders regulating their general financial powers.

81. Save as provided in S.R. 231 pay of any kind and no additions to pay may be charged as contingent expenditure.

NOTE.—The rule for recurring contingencies (*vide* rule 83) does not apply to contingent payments on account of establishments paid for under this rule.

82. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the treasury.

Recurring Contingencies.

83. No charge which binds Government beyond a single payment may be incurred without the sanction of the competent authority.

EXCEPTIONS.—(a) The sanction of Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority, and the assessment certified to by the Executive Engineer concerned in respect of buildings borne on the books of the Communications and Buildings Department, or in respect of other Government buildings by the departmental officers concerned. If in any case, the head of a department or an office considers that the assessment is excessive he may represent the matter to higher authorities.

(b) All Government servants entitled to draw contingent bills may incur recurring contingent charges up to Rs.10 a month and for a period not exceeding six months subject only to the existence of necessary budget provision (and to any restrictions which Government may desire to impose).

SECTION II.—PURCHASE OF SERVICE POSTAGE STAMPS.

84. The procedure for obtaining service postage stamps is laid down in S. R. 256.

Account of Service Postage Stamps.

85. In order to watch and check the consumption of service postage stamps a register should be kept in the following form:—

Account of Service Postage Stamps.

Date.	Opening balance.	Receipts.	Initials of verifying officer.	Issues.	Initials of verifying officer.	Closing balance.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.		Rs. a. p.		Rs. a. p.

NOTE.—Details of stamps in hand annas 8, 6, 4, 2, etc. (to be noted when an indent is prepared).

In column 5 of the form, the total of the days' issues only will be entered and all entries in this column should be daily verified from the issue or despatch registers by an assistant or clerk, other than the despatcher, where possible, under the nomination of the head of the office.

The head of the office shall check the account of service postage stamps with the stock in hand at least twice a month and record a certificate as regards the book balance and the balance in hand. In sub-jails the check shall be made monthly.

SECTION III.—STORES AND SERVICES.

86. The orders relating to the supply of articles for the public service are contained in the Stores Rules in F.R. Appendix No. 2 and miscellaneous rules regarding contingent expenditure on certain other objects are given in F.R. Appendix No. 3.

Expenditure for other Government servants.

87. It is often expedient for a Government servant to make purchases or incur expenditure in another district making his arrangements through a Government servant in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs.50, payment may be made by transfer receipt, but otherwise every Government servant who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurs the expenditure. The charge must however be taken as expenditure of the department to which the Government servant requiring the expenditure is attached and therefore a Government servant should address his application for any service to the principal officer of his department in the district indented on, e.g., a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra appropriation if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating Government servant.

NOTE 1.—This rule is not applicable when purchases are effected in the capital town; the cost may then be sent by remittance transfer receipt.

NOTE 2.—This rule does not apply also to expenditure chargeable to local funds, or to Government servants in another province which should always be recovered, in the absence of mutual agreement between the Governments concerned according to the rules in F. R. Appendix No. 6.

SECTION IV.—SPECIAL RULES FOR THE COMMUNICATIONS AND BUILDINGS DEPARTMENT.

General Rules.

88. If the contingent charges of a division excluding special contingencies during a month exceed the monthly limit of Rs.500 for such charges, the bill for the month should be submitted to the Superintending Engineer for sanction, which will be signified by that officer countersigning the bill.

89. Contingent charges, supplies and services and grants-in-aid may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

When cheques are drawn on Treasuries for contingent charges.

90. Payments should be made out of the regular cash or imprest balances of the division and not out of undisbursed balances of cash drawn from treasuries for payment of establishment charges.

When Bills are drawn on Treasuries.

91. Payments made out of the cash drawn by bills from the treasury, are subject to the rules, in regard to the manner of authorising and making payments.

92. Debits from other departments or provinces for supplies chargeable to contingencies, intimations of which may be received from the Accountant-General, should be dealt with in the manner indicated in S.R. 255 without being formally responded to in the accounts of the division. Other debits, of which intimations may be received direct through advices of transfer debit, and stock and adjustment transactions arising within the division, should be cleared by an entry in the regular accounts, by debit to "the Accountant-General's office on account of the contingencies of the division", the transaction being incorporated in due course in the contingent bill as laid down in the rule already quoted.

93. The cash obtained for contingent charges should not be mixed up with the balances of cash obtained for other purposes.

CHAPTER VII.—Miscellaneous Charges.**Refund.**

94. The sanction of competent authority is necessary for refunds of revenue. This sanction may either be given on the voucher itself, or quoted on it, a certified copy being attached when such orders are not separately communicated to Accountant-General.

NOTE.—Rules laying down the procedure to be followed and the precautions taken in such cases are in section IX of Chapter IV and in section III of Chapter VII of the Treasury Rules and S. R's made thereunder.

95. Remissions of irrigation revenue allowed before collection should be treated as reductions of demands, and cash repayments of such revenue after collection, as outlay against the appropriation for the head "*Deduct—Refunds*" subordinate to "*Direct receipts*". All other refunds of revenue and repayments of "*Receipts and recoveries on capital account*" should be taken in reduction of the receipts under the heads concerned.

96. Before a remission or refund of any kind, otherwise in order, allowed, the original demand or realisation, as the case may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other accounts so as to make the entertainment of a double or erroneous claim impossible. Any acknowledgment previously granted should be taken back if possible and destroyed.

Acquisition of Land by Private Negotiations.

97. In the case of land acquired by private negotiations, the officer who settles the price, etc., should draw up Form A prescribed in Appendix No. 15 to the Treasury Rules and Subsidiary Rules framed thereunder, Volume II, for use in the case of an award, and this should be made the basis of the subsequent payments.

CHAPTER VIII.—Stores.**SECTION I.—GENERAL RULES.**

98. Communications and Buildings Department and certain other departments of Government, viz., Jails, Agriculture, etc., obtain large amount of stores for consumption, manufactures or otherwise. The departmental officers entrusted with the care, use or consumption of these stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

When preparing indents for any stores a careful scrutiny of the existing stock in hand should be made so that there may be no unnecessary accumulation at any time.

NOTE.—Rules regarding Inventory of Government property are included in F. R. Appendix No. 3.

Receipt of Stores.

99. All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers.

Issue of Stores.

100. When materials are issued from stock for departmental use, manufactures or sale, etc., the Government servant in-charge of the stores should see that a requisition on indent in proper form has been made by a properly authorised person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials, if he is unable to comply with the requisition in full. The requisition or indent should be returned at once to the requisition officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or despatched, or from a duly authorised agent.

SECTION II.—STOCK ACCOUNTS.

101. The accounts are of two kinds:—(a) Quantity accounts and (b) Value accounts.

Quantity Accounts.

(a) All quantities received in or issued from stores should be entered in the stock account under the respective heads on the dates the transactions take place, and balances struck every month which should represent the quantities in stock at the close of each month.

Value Accounts.

(b) The value accounts should show the money value of the materials received in and issued from stock. The value of all the materials obtained from different sources, either by cash payment or by book adjustment, should therefore be entered on the payment side. Receipt side should show the value of materials issued from time to time at rates which should be previously fixed by competent authorities after taking into account, in addition to the original price, the cost of carriage and other incidental charges, if any, *actually* incurred on the acquisition of stores (*vide* rule 121), but should in no case exceed the market value. A general valuation should also be made of the stock in hand at the close of each half year at reasonable accurate prices which should be reviewed from time to time and revised when necessary and then entered on the receipt side. The difference between the totals of the two columns will ordinarily show profit or loss in the operation of different classes of materials. This will enable the authorities to re-adjust the issue prices, where necessary.

Stock-Taking.

102. The balance in stock should be half-yearly examined to see whether the balance in hand represents the quantities as well as the value borne on the account books. Any discrepancy discovered in the verification should be fully explained, and the book balance set right under orders of the competent authority.

SECTION III.—SPECIAL RULES FOR THE COMMUNICATIONS AND BUILDINGS DEPARTMENT.**Stores.****I.—GENERAL.**

103. The stores of the Communications and Buildings Department are divided into the following classes, *viz.*, (i) Stock, or general stores, (ii) Tools and plant, (iii) Road metal and (iv) Materials charged direct to works. Unless there are orders to the contrary the officer-in-charge of a subdivision will be responsible for all the stores belonging to it.

104. The divisional officer is responsible that proper arrangements are made throughout his division for the custody of public property. He must be careful to keep all tools and implements in efficient order, must protect surplus stock from deterioration and must take proper precautions to prevent the loss of public stores by fire.

105. Every officer is bound to take charge of departmental stores which from the death or departure of the person lately in-charge, or from any other cause, may be left at or near his station without adequate protection.

II.—ACQUISITION OF STORES.

(a) Purchase of Stores.

(i) Stores (other than tools and plant).

106. Stock, road metal and other materials (not being articles of foreign manufacture), required in ordinary course for the execution of sanctioned works, may be procured on the responsibility of the divisional officer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for their preparation may be required, as laid down in rule 109 *et seq.*

(ii) Tools and plant.

107. The articles comprised under the head "Tools and plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases of manufactures not exceeding Rs.500 for which estimates are not required.

(b) Indents.

108. (I) The general rules for the supply of articles required for the public service, whether of indigenous origin or otherwise, will be found in the Stores Rules in F.R. Appendix No. 2.

(II) The restrictions imposed by the Stores Rules do not apply to purchases made by or on behalf of Federated States, Port Trust, Municipalities, or local funds, excepting when the stores purchased are paid for from Government revenue on behalf of Government or from funds advanced by Government; in the latter circumstances Government may, however, direct that the provisions of the Stores Rules need not apply. When an officer of the Communications and Buildings Department carries out a work for any of the local bodies referred to above, the rules shall apply, except when the local body specially desire to have the stores purchased otherwise, with the approval of Government. It should, however, be stipulated that the stores must be approved by the officer carrying out the work before the purchase is concluded.

(c) Manufacture.

109. The manufacture or collection of material involving an outlay of Rs.10,000 or upwards, must in all cases be covered by the estimate showing the proposed outlay and the material to be received.

110. If the material be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the division, the estimate will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

III.—RESERVE OF STOCK.

111. Reserve of stock will only be maintained when necessitated by the remoteness of the division or works from the market or source of supply or for use in emergency. When it is considered necessary that a reserve should be maintained the maximum limit will be fixed by the Chief Engineer. Divisional officers are empowered to purchase or manufacture stores to maintain the reserve subject to the approval or sanction to estimates (*vide* rules 109 and 110).

112. The fixed maximum should be kept at the lowest point compatible with efficiency, and the stock returns of divisions should be carefully scrutinised by Superintending Engineers from time to time with reference to this point.

Stock.

113. The stock of a division is sometimes kept in a single godown or yard in-charge of a store-keeper or other officer, or each subdivisional officer may have a separate stock in his charge, either at his headquarters or scattered over the subdivision in the direct custody of subordinates or other sectional officers. Again, the stock, although scattered over the entire division may be in the general charge of a single official and the subdivisional officers may merely indent upon him, he keeping all the accounts. The stock accounts should be kept in accordance with rules detailed below whatever be the arrangement in force in the division.

QUANTITY ACCOUNTS.

(a) Receipts.

114. Materials may be received on stock from the following sources:—

- (a) Suppliers, within the country or abroad,
- (b) Through Heads of Missions abroad or High Commissioners for Pakistan,
- (c) Other subdivisions, divisions or departments (including Government workshops),
- (d) Manufacture, and
- (e) Works, buildings, etc.

In all cases there should be proper authority for the receipt, by the store-keeper or the sectional officer concerned, of material to be brought on stock. This authority should be given in writing by the divisional officer (or, if so authorised under local orders, by the subdivisional officer).

115. All materials received should be examined and counted, or measured, as the case may be, when delivery is taken. Any certificate that the store-keeper or sectional officer concerned may be called upon to record in respect of the receipt of stores, giving an acknowledgment to a supplier or any other purpose, should be in the following form:—

Received on.....and recorded duly in the register of stock receipts. See also page.....of measurement book No.....

(Signature.)

Date.....

(b) Issues.

116. Materials may be issued from stock for the following purposes:—

- (a) For use on works either by issue to contractors or direct (*vide* rule 222).
- (b) For despatch to other subdivisions, divisions or departments.
- (c) For sale to contractors, employees, other persons, or local bodies.

They should be issued only on receipt of an indent in F.R. Form No. 10 signed by the divisional or the subdivisional officer. But when a sectional officer has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory, if the sectional officer has been authorised under local orders to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates.

NOTE 1.—When examining registers of stock issues and works abstracts, subdivisional officers should see that in practice this rule is observed strictly and they should deal suitably with instances of unauthorised and excessive issues to works made by sectional officers without due cause.

NOTE 2.—The term “works” includes manufacture operations.

117. When issuing materials from stock, the store-keeper or sectional officer should examine the indent and sign it after making suitable alteration under his dated initials, in the description and quantities of materials, if he is unable to comply with the indent in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made. The indent should then be returned at once to the indenting officer for signature on the invoice portion.

NOTE.—It should be seen that the acknowledgment of materials is signed by the person to whom they are ordered to be delivered or despatched or by a duly authorised agent. This applies also to issues made to contractors and private persons.

118. Ordinarily all transactions of receipts and issues should be recorded strictly in accordance with the rules, in the order of occurrence and as soon as they take place, but as an exception to this rule, the issues of petty stores by a sectional officer direct to works under his supervision may be shown in the accounts collectively once a month when closing the accounts of the month.

VALUE ACCOUNTS.

(a) Payment for Stock Received.

119. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in rules 196 to 208 and the general rules in Chapter IV of the Treasury Rules and Subsidiary Rules made thereunder, Volume I.

NOTE.—Special attention is invited to rule 207 and S. R. 236 the object of which is to prevent erroneous or double claims being put forward successfully. Store-keepers and sectional officers may, if desired, be required to verify suppliers' bill before payment (*vide* rule 115) but the disbursing officer is responsible that no payment is made unless the precautions referred to above have been observed.

120. Cash payments should not be made for stock received from other sources, except in accordance with the rules in F.R. Appendix No. 6. When under these rules payment for supplies made by any department is made in cash, the claims of such department should be dealt with in the same way as those of supplies.

(b) Recoveries for Stock Issued.*Issue Rates.*

121. An issue rate is assigned to each new article as it is brought to stock. This rate is fixed on the principle that the cost to be charged to works on which the materials are to be used should approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in the stock accounts. It should provide, beyond the original price paid, for carriage and other incidental charges, if any, actually incurred on the acquisition of stores.

NOTE 1.—It is not necessary that the issue rate for an item should be the same in all subdivisions, but a uniform rate should ordinarily be prescribed for all localities in a subdivision.

NOTE 2.—The issue rates should be worked out to the nearest anna, as far as possible.

122. The following rule lays down the accounts procedure for the incorporation of general charges in the stock accounts, etc.:—

- (1) An additional sub-head of stock should be opened, known as "Storage" and a new term "Storage charges" [as distinct from supervision charges mentioned in paragraph 4(59) of the Central Public Works Accounts Code]. The sub-head "Storage" will be debited with all expenditure incurred, after the acquisition and delivery of stores at the godown, on work charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yard, etc., etc. It will be credited with the recoveries to be known as "Storage charges" made on the basis of a storage rate to be levied on all issues of stock. This storage rate will be fixed annually by the authorities of each division or subdivision on the principle that the total estimated annual expenditure on storage is, as far as possible, recovered from the issue

likely to be made during the year. The balance under the head "Storage" at the end of each year will be required to be finally adjusted on closing the accounts of that year, as a surplus or deficit, i.e., as profit or loss according as it is a minus or plus balance and shall not be carried forward to the following year.

- (2) Charges in connection with a godown should not be incorporated in the stock accounts unless the godown is used exclusively or mainly for storing stock articles.

123. As purchases are made or contracts for the supply of materials are entered into, variations in cost should be watched, and if these are appreciable, issue rates may, and in important cases, shall, at once, be raised or lowered, as may be necessary. Further, when closing the yearly register of stock, all rates must be reviewed and revised, if necessary, to bring them within the market rates.

NOTE.—If the issue rate of an article of stock is appreciably less than the market rate the following precautions should be taken in addition to any restrictions on sales or on issues outside the division which the divisional officer may prescribe:—

(a) Issues to contractors and sales shall be made at market rates but see rules 223 and 224.

(b) Issues to other divisions and departments may be made at a rate higher than the issue rate.

(b-1) Storage charges.

124. A storage rate is fixed annually for each division or subdivision on the principle laid down in rule 122. On the basis of this rate storage charges are calculated, simultaneously with the book value, for all issues made under rule 116.

Mode of Recovery.

125. (a) The subdivisional officer is responsible that the value of materials sold to municipalities, local funds and the public, and of issues made to contractors for private use, is recovered in cash at the earliest opportunity.

(b) The subdivisional officer is also responsible for the clearance from works accounts of all outstandings against contractors on account of the recoverable value of materials issued to them by charge to works.

(c) The 10 per cent. supervision charge should be realised in addition to the value of stock in all cases in which it is recoverable under rule 126 (see also Note to rule 123).

126. When stock materials are sold to the public or other departments (including Guaranteed Railways and State Railways leased to or worked by Companies) or are issued on account of any work executed for them in workshops at their full value, an addition of 10 per cent. must be made to cover

charges on account of supervision, storage and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which, in his opinion, would otherwise be unsaleable (*see* also Note to rule 123).

Fictitious Adjustments.

127. Fictitious stock adjustments are strictly prohibited, such for example, as (1) the debiting to a work of the cost of materials not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no funds are available, (3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of Government by the Accountant-General.

Yearly Register of Stock.

128. A person other than a ministerial subordinate should, under the orders of the divisional officer, fill up column 24 (market rates) of the yearly register of stock, at or about the close of the year.

129. On completion of the yearly register of stock the divisional officer should review the register and record his remarks and orders.

NOTE.—The review should be directed to see especially that stores are priced in accordance with the rules, that stocks are taken periodically by responsible officers, and that stocks of individual items are regulated on a consideration of actual requirements of the near future and with due regard to the average consumption of the past and to the prevailing market conditions. The object to secure is that the stock on the register shall consist only of efficient and necessary articles priced within the rates at which they could be purchased at the time.

Stock-Taking.

130. Divisional officers are to have stock taken throughout their divisions at least once a year. Important stores should, as a rule, be counted by a member of the engineering establishment, but this duty may be entrusted to a subordinate holding the charge of a subdivision. The Superintending Engineer, when he thinks proper, may depute an officer from one division to aid in the stock-taking of another. As a general rule, verification should be entrusted to an officer independent of and unconnected with the staff responsible for the custody of the stores, and it should also include a certain amount of surprise check.

131. It is not necessary that all the stores of a division, or even of a subdivision, should be checked and counted at the same time; and the stock-taking may be arranged so as to go on gradually in the manner most convenient. When the stocks of an article are scattered in a subdivision, it may not be possible to test the aggregate book-balance of any article for the subdivision by an actual verification of all the stocks of it at the same time. In such cases, the various stocks in-charge of a sectional officer of each article, should as far as possible be verified at or about the same time.

132. The procedure of verification outlined in the foregoing rules is suitable primarily for divisions executing ordinary works. In the cases of special stores depots or divisions, or of construction divisions where there may be a large concentration of stores, a continuous and periodical verification of stores should be arranged for, whenever possible.

133. The results of all verifications of stock should be reported to the divisional officer for orders, but, as soon as a discrepancy is noticed, the book-balance must be set right by the verifying officer with a suitable remark.

TOOLS AND PLANT.

Numerical Account—Receipts.

134. All articles of tools and plant received should be examined and counted when delivery is taken.

Payments for Supplies.

135. Payment for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts. But when the Mathematical Instrument Department is unable to supply any instruments indented for and arranges for their purchase, the suppliers' bill will, if that department so desires, be paid in cash or by a remittance transfer receipt.

Recoveries.

(a) For use of Tools and Plant.

136. When tools and plant are lent to the local bodies, contractors or others the hire and other charges should be determined by local rules and should be recovered regularly.

(b) For Sales and Transfers.

137. The subdivisional officer is responsible that when tools and plant are disposed of by sale or otherwise, with the sanction of competent authority, the amount recoverable from the parties concerned is realised at the earliest opportunity.

Verification.

138. The rule regarding verification of stock applies also to verification of tools and plant except that when any articles are found deficient, a note of the deficiency should only be made in the account of issues, without any correction of the book-balance.

ROAD METAL.

139. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works.

140. The verification of the road metal should be generally on the lines of the verification of the materials charged to works (*vide* rule 232).

Schedule of Rates.

141. A rate book or schedule of rates showing the lowest rate at which metal can be supplied to the roadside throughout the division, should be kept in the divisional office in F.R. Form No. 11, with such modifications as may be considered necessary to suit local conditions. The rates should be revised, from time to time, as old quarries are exhausted or new ones opened, or as other circumstances affect the rates.

CHAPTER IX.—Works.

General Rule.

142. Except in cases covered by any special rules or orders of Government, no work should be commenced or liability incurred in connection with it until—

- (i) administrative approval has been obtained from the authority appropriate in each case;
- (ii) sanction, either special or general, of competent authority has been obtained authorising the expenditure;
- (iii) a properly detailed design and estimate has been sanctioned; and
- (iv) funds to cover the charge during the year have been provided by competent authority.

If, in any case, whether on grounds of urgency or otherwise, an executive officer is required by superior authority to carry out a work or incur a liability which involves an infringement of these fundamental rules, the orders of such authority should be conveyed in writing. On receipt of such written orders or, in cases of emergency, on his own responsibility, the officer may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Accountant-General concerned that he is incurring an unauthorised liability and states approximately the amount of the liability which he is likely to incur.

SECTION I.—WORKS EXECUTED BY CIVIL OFFICERS.

General.

143. Expenditure on construction (residential or otherwise) and repairs executed by civil officers is treated as contingent expenditure of the department incurring it, when it does not exceed Rs.2,500 in amount. When the amount exceeds that sum, and the work (residential or otherwise) is still executed by civil officers, the expenditure is treated as “works” expenditure of the department vested with the administrative control of the expenditure. The monetary limit is inclusive of the cost of land.

No expenditure on construction and repairs of residential buildings borne on the books of the Communications and Buildings Department shall be incurred by civil officers. So far as non-residential buildings borne on the books of the Department of Communications and Buildings, are concerned, civil officers in occupation of them may at their option execute from their departmental grant all classes of petty works of construction and repairs costing not more than Rs.2,500 in each case in respect of such buildings, excluding all works and repairs in connection with sanitary, water-supply and electric installation and the provision of fire appliances, which should invariably be executed through the agency of the Department of Communications and Buildings. Work undertaken departmentally by civil officers must be done to the satisfaction of the Executive Engineer concerned who should be given facilities to examine materials and inspect work in progress. Officers of the Communications and Buildings Department, however, should not be asked to prepare plans and estimates, but the Executive Engineer should be allowed to inspect the plans and estimates prepared by the agency employed by the civil officers. On completion of a work carried out departmentally, the civil officers concerned must send to the Executive Engineer the detailed completion plans after endorsing thereon the actual cost of the work.

Execution of Works.

144. The works executed by civil officers may be carried out departmentally or through contractors. In the former case, advances may be drawn from the treasury, and when detailed expenditure is incurred out of those advances, full details of expenditure showing the quantity of materials and labour, rates and cost working up to the total amount should be furnished to the Accountant-General, with actual payee's receipts in support of the advances. In the case of works executed through contractors, advances are strictly prohibited, but payment may be made in instalments for work actually done, e.g., in the case of a building construction work the contractor may be paid first the value of the foundation work, as soon as it is completed, and later on for the walls, the wood work and so on. To pay for materials before they are actually utilised in the construction work, would be practically giving an advance, a procedure which should be definitely forbidden. When the work is finally completed a completion certificate should be furnished to the Accountant-General along with the final bill, together with the estimate or a copy thereof, by the departmental disbursing officer after satisfying himself, by measurement or otherwise, that the actual work done corresponds with the estimate and is covered by the total payments made.

No money on account of construction should be retained in hand after the close of the year. All that has been drawn and remains unexpended on the 31st of March should be refunded into the treasury.

In no case should bills for work be submitted before the work billed for is completed. Bills may be submitted for portions of grant expended from time to time, but not for the whole sum in one bill before the work is completed.

No Government servant can spend on one work money sanctioned for another.

NOTE.—The above procedure is intended for smaller works costing not more than Rs.5,000. For larger works the procedure should be on the lines of the procedure prescribed for the execution of similar works by the Communications and Buildings Department.

145. To meet cases in which one department of Government has to undertake work for another department for which funds are provided by the employing department, it has been decided with a view to securing effective control over expenditure against grant to adopt the following procedure:—

The department responsible for providing the funds will intimate to the department undertaking the work the sanctioned grant within which the expenditure is to be incurred and the department incurring the expenditure will be responsible for seeing not only that the allotment placed at its disposal is not exceeded but also that any anticipated savings are notified and surrendered in time. In cases where an excess is anticipated the department incurring the expenditure will be responsible for obtaining additional allotment in proper time through the employing department.

SECTION II.—SPECIAL RULES FOR THE FOREST DEPARTMENT.

Conservancy and Works Charges.

Muster-Roll for Labourers.

146. For works executed by labourers, whether paid by the day or otherwise, a muster-roll must be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. This nominal master-roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose.

147. Payments on muster-rolls should be made or witnessed by the Government servants of highest standing available.

Contractors.

148. (a) In the case of work or supply of sufficient magnitude, a contract should be made on a written agreement, duly stamped and registered, so that it can be maintained in a court of law in the event of dispute.

(b) Payments can be made to them only by the divisional officer, or by an authorised subordinate Government servant. Claims for such payments should be prepared, preferably by the claimants themselves, and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quantity of the work or supply, and other necessary factors, has been accepted by a responsible Government servant.

NOTE.—The expression "Work of sufficient magnitude" occurring in the first line of this rule is intended for work, the cost of which exceeds Rs.2,500. No tenders are required to be invited for execution of works costing Rs.2,500 or less. Invitation of tenders in cases of works of sufficient magnitude may be dispensed with and their execution taken up departmentally if the cost thereof be found cheaper with reference to the scheduled rates and other necessary data to be obtained from the Executive Engineers of the Communications and Buildings Department as compared with the cost of the same if done through contractors. In such cases a certificate to this effect shall be recorded by the divisional forest officers in the bill.

Measurements.

149. Work done otherwise than on a lump sum contract, and supplies made, by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurements made should be systematically recorded in a book, called the measurement book, which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

The pages of the book should be machine numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible Government servant.

150. A reference to the vouchers in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book, and no contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book. The document in which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

Advances to Contractors.

151. Advances to contractors may be given in exceptional cases only when no other arrangements can be made for carrying on the work. An advance can be made only under the orders of competent authority, and security must be taken, if possible, for its summary recovery in the event of its not being adjusted by work done.

Record of Sanction and Expenditure.

152. Works requiring the sanction of an authority higher than the divisional officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Conservators of Forests for each financial year, and they will be communicated by him to the Accountant-General in monthly lists.

153. When a sanctioned work is completed, all outstanding liabilities should be discharged as soon as possible, and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts, should then be submitted through the Accountant-General to the Conservators who should forward it to Government, if the work was sanctioned by Government.

SECTION III.—SPECIAL RULES FOR THE COMMUNICATIONS AND BUILDINGS AND PUBLIC HEALTH ENGINEERING DEPARTMENTS.

Financial Responsibilities of the Officers.

154. (a) The Chief Engineer will—

- (1) exercise a concurrent control, with the Accountant-General, over the duties of the officers of the department in maintaining accounts and give legitimate support to the Accountant-General in enforcing strict attention to the rules concerning the disbursement of money, the custody of stores and submission of accounts,
- (2) see that the budget appropriations of the year are fully expended, in so far as is consistent with general economy and the prevention of large expenditure in the closing months of the year for the sole purpose of avoiding lapses, and
- (3) be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered, so as to allow of its appropriation for other purposes by the proper authority.

(b) The Superintending Engineer will—

- (1) see that different articles in stock are duly verified according to the rules laid down, and that there is no accumulation of stock in any division beyond its requirements,
- (2) see that no delay is allowed to occur in the submission of completion reports,
- (3) forward for the information of the Chief Engineer, reports of his inspections of divisional offices detailing therein the results of his examination of initial accounts, accounts of stocks, tools and plant and stock manufacture, registers of works and other divisional books, mode of preparation of estimates, contract agreements, contractors' accounts, system of recording plans and papers and office work generally,
- (4) see that the authorised system of accounts is maintained throughout his circle,
- (5) examine the books of divisional officers and their subordinates, and see that matters relating to the primary accounts are attended to personally by the divisional and subdivisinal officers, and that the account fairly represent the progress of each work, and

- (6) examine the register of works, watch the total expenditure to date under each sub-head of work in contrast with the sanctioned estimate, and see that revised estimates for any work, if required, are submitted in due time to the sanctioning authority.

(c) The divisional officer will—

- (1) not commence the construction of any work or spend public funds without the sanction of competent authority,
- (2) close the accounts immediately the work is finished, and prepare the completion report, if required by the rules,
- (3) take the necessary steps for obtaining cash for the works under their control, keep their accounts and submit them punctually to the audit office, under the rules for the time being in force,
- (4) exercise a through and efficient control and check over their divisional accountants, and carefully examine the books, returns and papers from which the monthly accounts are compiled,
- (5) be responsible for the correctness, in all respects, of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers are obtained, and
- (6) afford information in cases of probability of excess of actual over estimated cost of work, and report the fact forthwith to the Superintending Engineer describing the nature and cause of the probable excess.

Administrative Approval and Technical Sanction.

155. For every work proposed to be carried out, except petty works and repairs the cost of which is not likely to exceed Rs.1,000, and annual repairs for which a lump sum provision has been sanctioned by the Superintending Engineer, a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is known as the technical sanction to the estimate. Such sanction can only be accorded by Government in the Communications and Buildings Department, or, where power has been delegated to them, by officers of that department. Sanction accorded to the construction of a work by any other department of Government is to be regarded merely as an "administrative approval" of the work, as defined in the following rule, and the fact that such approval has been accorded in no way dispenses with the necessity for a further technical sanction, which must be obtained before the construction of the work is commenced.

156. For every work (excluding repairs and petty works) initiated by, or connected with, the requirements of another department, it is necessary to obtain the concurrence of the department concerned to the proposals before technical sanction to the work is accorded in the Communications and Buildings

Department. The formal acceptance by the department concerned is termed "administrative approval" of the work, and is, in effect, an order to the Communications and Buildings Department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work. Such approval should not, however, be accorded until the professional authorities have intimated that the proposals are structurally sound and that the preliminary estimate is sufficiently correct for the purpose. A similar procedure should be followed in the case of works required to meet the administrative needs of the Communications and Buildings Department, both the administrative approval and the technical sanction being accorded, in such cases, in the Communications and Buildings Department.

NOTE.—The words "approval and sanction", respectively, when used in respect of estimates for works, bear throughout this chapter the meanings indicated in this and the foregoing rules.

157. An application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, by an approximate estimate and by such preliminary plans, information as to the site and other details as may be necessary fully to elucidate the proposals and the reasons therefor. The approximate estimate and preliminary plans should be obtained from the Communications and Buildings Department. If, however, the work is not likely to cost more than Rs.10,000, detailed plans and estimates may be prepared in the first instance and submitted to the authority competent to accord administrative approval, being returned thereafter to the officer of the Communications and Buildings Department competent to accord technical sanction.

158. This procedure will also apply to modifications of the proposals originally approved, if likely to necessitate eventual submission of a revised estimate, to material deviations from the original proposals, even though the cost of the same may possibly be covered by savings on other items, and to cases where the detailed estimates, when prepared, exceed the amount administratively approved by more than 10 per cent. In these cases, as also in cases in which it becomes apparent, during the execution of the work, that the amount administratively approved will be exceeded by more than 10 per cent., owing to increase of rates or other causes, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay, and in the case of modifications during construction, without awaiting the preparation of a detailed, supplementary or revised estimate.

159. In the case of works required not for a particular department but in the interests of the general public, e.g., communications, irrigation works, and miscellaneous improvements, preliminary designs and estimates should be submitted for scrutiny by the administrative department concerned before a detailed estimate is prepared for the purpose of technical sanction.

Requisition by Civil Officers.

160. When application for new buildings, and for additions or alterations to existing buildings required for the use of any department is made the divisional officer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the officers of the departments concerned; but it is his duty to oppose any application of the funds at his disposal to works of the real necessity for which he is not satisfied; and in every case in which he thinks that he cannot recommend the execution of a work called for by a duly constituted authority he should explain his objections to the officer concerned, and, if he fails to convince him, should refer the matter for the orders of the Superintending Engineer.

161. The actual execution of works, asked for by civil officers, must in every case be dependent on the necessary funds being available.

Preparation of Estimates.

162. Ordinarily a detailed working estimate will provide for the work expenditure, but the complete estimates for a project should include indirect as well as direct charges.

Contracts.

163. The recognised systems for carrying out work, otherwise than by the employment of daily labour, are "piece work" and "contract work". Piece work is that for which only a rate is agreed upon without reference to the total quantity of work to be done or the quantity to be done within a given period. The term "contract," as used in this chapter, does not include agreements for the execution of work by piece work, nor does it include mere ordinary purchases of materials or stores. All other work, done under agreement, is termed "contract work," and in agreements for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

NOTE.—In case of a "contract work" where there is a stipulation as to the time within which it is to be completed, the date of completion should be taken as the date on which the contractor finishes all the work covered by his contract.

164. "Contracts" may be of three kinds, viz., lump sum, schedule and a combination of these two.

In a lump sum contract, the contractor engages to execute the work with all its contingencies for a fixed sum.

Schedule contracts are those in which the contractor undertakes to execute the work at fixed rates, the sum he is to receive depending on the quantities and kind of work done or material supplied,

The third kind of contract is a combination of both these. Thus, a fixed sum is proposed for the completion of the work as specified and a schedule of rates is agreed upon by which to regulate the price to be paid or to be deducted for additions or alterations.

165. In works of great magnitude the contract deeds should be specially prepared by the Government law officers, but for ordinary contracts, including all such as are based on tenders which a Superintending Engineer is competent to accept, all contract deeds should be executed on one or other of the approved forms.

Tenders.

166. Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible.

167. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer.

168. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

169. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, subject of course to the provision in clause (6) of rule 33 and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary.

Security for Performance of Contracts.

170. Security should in all cases be taken for the due fulfilment of a contract. This security may be—

- (a) a deposit of cash up to Rs.500, or up to any larger amount deposited as earnest money under rule 168, Government securities, municipal debentures, port trust bonds and deposit receipt of recognised banks (approved of by Government) which publish regular accounts.
- (b) post office 5-year cash certificates for the amount at which the certificates were purchased but not for their face value.

- (c) a deduction of 10 per cent. from the monthly payments to be made on account of work done.
- (d) personal security of two persons of known probity and wealth.

Provision in Contracts for Imported Stores.

171. In framing contracts of any description care should be taken to retain in the hands of Government the supply of imported materials, if required to any considerable extent, and to arrange the terms accordingly. Such stores should either be supplied from the existing Government stock or be obtained through Heads of Missions abroad or High Commissioner for Pakistan, or by purchases in the local market. In the case of important construction works let out on contract, such stores may be supplied by the contracting firm, subject to the conditions stated in the Stores Rules in F.R. Appendix No. 2.

Enforcement of Terms of Contract.

172. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of Government. All agreements or security bonds entered into with the Communications and Buildings Department by contractors for the execution of work or for securing the due performance of contracts are exempt from stamp duty.

Officers Empowered to Execute Contracts.

173. No authority lower than the officer-in-charge of a subdivision can accept any tender or make a contract for public works. The officers legally empowered to execute on behalf of Government the different classes of deeds, contracts and other instruments are detailed in the F.R. Appendix No 14.

174. It is permissible to give out different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount up to which officers are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract, may he receive a second in connection with the same work or estimate while the first is still in force, if the sum of the contracts exceeds the power of acceptance of the authority concerned.

175. Departures from the rules for contracts specified above may be permitted or condoned by Government subject to any restrictions they may impose in each case.

Commencement of Work.

176. No work shall be commenced unless a properly detailed design and estimate have been sanctioned, appropriation of funds made, and orders for its commencement issued by competent authority. Provision in the budget estimate for expenditure on a work, conveys no authority for the commencement of outlay.

177. Executive Engineer may incur expenditure up to a limit of Rs.50 in anticipation of sanction and allotment of funds on preliminary works such as surveying land, digging trial pits, etc., in connection with the preparation of projects called for by competent authority, provided a requisition is sent at once to the civil officers concerned for an allotment of funds from the Communications and Buildings Department grant at his disposal. In any case where the civil officers are unable to allot funds, an application for funds, should be submitted to Government through the Chief Engineer.

Alterations in Design during Construction.

178. No material alteration is sanctioned, still less in standard design may be made by an Executive Engineer in carrying out any work, without the approval of the Superintending Engineer. Should any alteration of importance, involving additional expense, be considered necessary, a revised or supplementary estimate should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may require.

NOTE.—Revised administrative approval is necessary in the cases indicated in rule 158.

179. In the case of works, the estimates for which have been sanctioned by a competent authority, no additions or alterations, likely to cause an excess which will not fall within the powers of sanction of that authority, should be permitted without the previous approval of a higher authority.

180. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction should the alterations involve any substantial change in the cost of the work.

Supplementary and Revised Estimates.

I.—Supplementary Estimates.

181. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

II.—Revised Estimates.

182. A revised estimate must be submitted when a sanctioned estimate is likely to be exceeded by more than 5 per cent. either from the rates being found insufficient, or from any cause whatever, except as mentioned in the foregoing rule. (See also rule 180.)

183. (1) If at any time either before or during construction of a work estimated to cost not less than Rs.1,000 any officer, of a rank not lower than that of a divisional officer, in-charge of a work finds that the original estimate is excessive and that the tenders for the work received are based on rates not less than 10 per cent. lower in case of projects costing up to Rs.50,000 and not less than 5 per cent. lower in case of projects costing over Rs.50,000, he should sanction a revised estimate for it on the basis of the tenders received, even though the amount of such revised estimate may exceed that to which he is ordinarily empowered to accord sanction. In cases where detailed sub-heads are not required to be maintained [cf. rule 246], sanction may be accorded to the reduced amount without revising abstracts of cost, but in the case of estimates for which detailed sub-heads are required to be maintained in the register of works the reduced amount should be arrived at by revising the abstracts of estimates.

(2) The officer according sanction to such a revised estimate should at the same time reduce correspondingly the appropriation made to meet the cost of the work.

(3) The divisional officer's power to pass excesses over such revised estimates will be restricted to 5 per cent. of the reconstructed estimate and to the limit of his power to sanction estimates technically.

184. It is the duty alike of the Executive and of the Superintending Engineers to watch carefully the progress of expenditure and to see that a revised estimate is submitted directly the necessity arises.

185. When the submission of a revised estimate under the above rules is found necessary, it is essential that the revised estimate should be compared with the latest existing sanction of competent authority; when by reason of intermediate modifications, such existing sanction differs from that accorded by the highest authority concerned, a statement should be prepared showing how the sanction with which the revised estimate is compared has been arrived at.

III.—Utilisation of Completion Report as Revised Estimate.

186. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Executive Engineer to pass, may be explained in a completion report or statement prepared under rule 244,

Initial Records of Accounts.

187. The initial records upon which the accounts of works are based are:—

- (a) The muster roll.
- (b) The measurement book.

For work done by daily labour, the subordinate in-charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports, and from the measurement book he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

Muster Roll.

188. The nominal muster roll (F.R. Form No. 12) is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

189. For all large works or groups of works, labour reports, in the prescribed form, will be submitted either daily or periodically as may be directed by the divisional officer. They show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month.

190. Payments on muster rolls should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups.

Measurement Books.

191. The measurement book must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books.

Detailed measurements may also be dispensed with in cases in which payments on account for work actually executed are made on the certificate of a responsible officer (not below the rank of subdivisional officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting

such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

Similarly the detailed measurements may be dispensed with in connection with the works done on lump sum contracts, if a responsible officer (not below the rank of a subdivisional officer) certifies in the bill that by a superficial and general measurement or in some other suitable method, which should be specified, he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed specifications. Detailed measurements must invariably be taken in respect of additions and alterations.

192. The Superintending Engineer is required to see that measurement books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted.

WORKS ACCOUNTS.

A.—General Principle.

193. The divisional officer should utilise the recorded transactions of the cost of the work as a means of control. His personal knowledge of the executive arrangements for the execution of a work, and of the actual progress of work, must be supplemented by a comparison, monthly, of the cost as recorded in the accounts with the value received in the shape of work done. In the case of larger works, especially where the period of construction is a prolonged one, this monthly comparison is obviously impossible unless the total cost is split up into convenient parts in such a way that as far as possible, the cost of each distinct part may be compared with the work done thereon. This comparison should be made in connection with the examination and review of the works abstracts and register of works.

194. In the case of recoverable charges it should be seen particularly that the contractors or others, on whose behalf the charges are incurred, do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

B.—Labour engaged through Contractor.

195. The payment of daily labour through a contractor, instead of by muster roll in the usual way, is objectionable in principle (*see* S.R. 314). In a case of great emergency, it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible, in such a case, to determine the quantities of work done after its completion or at intervals

during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of breaches in canals, this method of payment is not practicable, it is permissible to pay the contractor on the basis of numbers of labourers employed, day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate.

C.—Bills and Vouchers.

(i) *Forms of Bills and Vouchers.*

196. The authorised forms of bills and vouchers are the following:—

- (a) First and final bill, F.R. Form No. 13.
- (b) Running account bill A, F.R. Form No. 14.
- (c) Running account bill B, F.R. Form No. 15.
- (d) Running account bill C, F.R. Form No. 16.
- (e) Hand receipt, F.R. Form No. 17.

The use of the forms is explained in the following rules and a few explanatory footnotes are printed on the forms. Instruction regarding preparation of bills is prescribed in S.R. 92.

197. *First and final bill, F.R. Form No. 13.*—This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, *i.e.*, on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same.

198. *Running account bill A, F.R. Form No. 14.*—This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an on-account payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

199. *Running account bill B, F.R. Form No. 15.*—This form is also intended for contractors for work only. It should be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilised for making on account and advance payments, if any, in respect of the work.

200. Running account bill C, F.R. Form No. 16.—This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on-account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

201. F.R. Form No. 16 is the only form of running account bills which is suited for transactions with suppliers. F.R. Form No. 15 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler F.R. Form No. 14 will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler F.R. Form No. 16 can be used. The form to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction, regardless of the form or forms which may have been used for any previous payment or advance.

202. Hand receipt, F.R. Form No. 17.—This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special forms, F.R. Form Nos. 13, 14, 15 and 16 is suitable.

203. Account of petty contractors, F.R. Form No. 18.—A consolidated monthly account of all petty contractors employed on the same work or section of work may sometimes be prepared in preference to a separate bill for each payee. The general adoption of this procedure is not permissible, but wherever it is desired to continue it, F.R. Form No. 18 should be used, and the following instructions should be strictly observed in addition to those printed on the form itself as footnotes:—

- (i) This form is intended solely for on account payments. It makes no provision for advances, advance payment, issues of materials, or any other recoverable payments to contractors, and should not be used if any such transactions occur or are probable.
- (ii) No contractor should be treated as a petty contractor if a separate account in one of the running account bill forms is being maintained for him in connection with some other work.
- (iii) If after a contractor's account has been maintained in F.R. Form No. 18 for some time, and the continued use of the form becomes inadmissible under clause (i) or (ii) above, the account should be removed from this form in the manner described below and thereafter the appropriate form of running account bill should be used:—
 - (a) In the petty contractors' account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line "grand total":—

Detuct up to date "value of work done" and "payments made" relating to the account of contractors....., transferred from "petty contractors' account" to his personal ledger account.

- (b) When a running account bill is prepared subsequently, the transferred figures of "value of work done" and "payments made" should be incorporated therein in the same way as if the transactions had, from the very beginning, been billed for on one of the running account bill forms.

(ii) *Preparation, Examination and Payment of Bills.*

204. Contractors' bill may be prepared by the sectional officer in one of the forms prescribed in rules 196 to 203 applicable to the case, after the measurements are entered and the contents or area calculated and recorded in the measurement book. The bill together with the measurement book should then be sent to the subdivisional officer for his scrutiny and check. The entries in the measurement book relating to the description and quantities of work or supplies should be scrutinized by the subdivisional officer. The rates allowed both in the abstract of measurements and the bill itself should be checked by the subdivisional officer. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard and under the agreement it is permissible to make a final payment if the contract is determined, or an on-account payment if the contract is to run on and/or if payment is made for an item of work which is not complete at the time that measurements are being taken, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement. The subdivisional officer will be responsible for seeing that the rates correctly represent the value of work done particularly in the case of additional items of work not covered by the agreement or items acceptable but not up to specification. In respect of items of work not provided for in the accepted tender the rates should be determined by the subdivisional officer with the consent of the contractor and approval of the Executive Engineer, provided that approval of the Executive Engineer will not be necessary in cases in which the original tender was accepted by the subdivisional officer under powers delegated to him, but in order to enable the Executive Engineer to examine the rate finally accepted by the subdivisional officer, the latter should communicate the analysis of rates to the Executive Engineer while forwarding copies of accepted tenders and rates to him. Whenever the total cost of the additional items of work not included in the tender exceed 5 per cent. of the sanctioned estimate, there should invariably be a supplementary tender to cover the additional items.

NOTE 1.—If the contract agreement does not specify the rates to be paid for the several classes of work or supply, but merely states that the estimated rates, or a certain percentage below or above them will be allowed, it should be seen that the standard rates adopted are those of the sanctioned estimates which was in force at the time the agreement was executed, or, if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rates payable for each item of work should be specified, as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

NOTE 2.—As a general rule, payment for supplies is not permissible until the stores have been received and surveyed.

NOTE 3.—Government may, in any special case, permit payment on production of railway receipt. If in any case Government has permitted payment on production of a railway receipt the audit officer will place the amount paid under objection pending receipt of a bill based on actual measurements.

NOTE 4.—In cases where a work is distributed among different contractors, the percentage should be applied on the estimated amounts of the respective portions of the work given out on each agreement.

NOTE 5.—All rates not shown in the agreement or differing from the rates in the agreement, should be marked (by a red cross or otherwise) in the margin of the measurement book by the officer entering the rate so that such rates may be brought prominently to the notice of the subdivisional officer and Executive Engineer.

NOTE 6.—When payment at part rates is made for unfinished items of work, the following certificate should be recorded on the bills over the signature of the subdivisional officer:—

Certified that the value of works for which part rates are allowed has been correctly fixed after considering the works remaining to be done under the terms of the agreement.

NOTE 7.—The calculation of "contents" or "area" in the measurement book should be checked by the divisional office under the supervision of the divisional accountant in cases in which the bills are paid by the divisional officer and by the subdivisional office under the supervision of the subdivisional officer in cases in which he is empowered to pay the bills.

205. Before signing the bill the subdivisional officer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered. When the bill is on a running account, it should be compared with the previous bill. The memorandum of payments should then be made up, any recoveries which should be made on account of the work or supply or on other accounts being shown therein. If the subdivisional officer is empowered to pay the bill, he should, after all calculations in the bill have been checked arithmetically under his supervision, record a formal pay order specifying, both in words and figures, only the net amount payable, though the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

NOTE 1.—In calculating the value of each item of work the nearest anna should be taken, pies one to five being ignored, and pies six to eleven taken as one anna; but pies must not be omitted from the rates.

NOTE 2.—Whenever fractions of a rupee occur in the totals of contractors' bills or in the case of supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than half may be disregarded, and half a rupee and over taken as a rupee.

NOTE 3.—If the contract is for the completed items of work and, under the provisions of rule 223 the contractor is required to obtain materials of any description from Government, it should be seen that this condition is being complied with and that necessary recoveries of the cost of the materials supplied to him, are being made in accordance with rule 226. In such a case it is not permissible for the contractor to obtain the materials otherwise, unless, in a case of emergency, the supply has been entrusted by the divisional officer, for recorded reasons, to the contractor himself, at suitable rates.

NOTE 4.—Before signing a first and final bill, or the first bill on a running account, the subdivisional officer should see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurements.

206. If the subdivisional officer is not empowered to make the payment, the bill should be submitted (with or without the measurement book as may be prescribed) to the divisional office where the payment will be authorised by the divisional officer after the necessary scrutiny.

207. From the measurement book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured every page containing the detailed measurement must be invariably scored out by a diagonal red ink line, and when the payment is made an endorsement must be made, in red ink, on the abstract of measurements giving a reference to the number and date of the voucher of payment.

NOTE.—The document on which payment is made should invariably show, in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made. The note to rule 119 may be seen.

208. (a) Payments for work done or supplies made on a running account should ordinarily be made monthly. Both the “quantities” and “amount” of each distinct item of work or supply should be shown separately in the bill, except in the case of advance payments when quantities need not be specified.

NOTE.—As an exception to this rule, the details need not be reproduced in a subsequent bill if the details of all the items of that bill are contained in a single previous bill.

(b) Such payments should be treated as payments on account, subject to adjustment in the final bill which should be drawn, in the appropriate form but printed on yellow paper, when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, should add in his own handwriting that the payment is “in full settlement of all demands”. If the payee is illiterate, or is unable to write beyond signing his name, these words should be filled in by the officer making the payment.

NOTE 1.—If the contractor refuses to give an acknowledgment to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgment.

NOTE 2.—A form printed on yellow paper is never to be used except for final payments.

(c) A separate running account is maintained in respect of each contract. Transaction relating to two or more separate working estimates should not be brought on to the same running account; they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared under rule 238 should also appear in separate running accounts.

In exceptional cases where more than one working estimate is covered by a single contract, the contract agreement should not be split up but the estimates should be consolidated to facilitate the maintenance of proper accounts in respect of that contract. If this procedure cannot be observed, some special accounts procedure should be devised on the merits of each case by the Accountant-General *who should be consulted by the Executive Engineer concerned*. No consolidation of estimates or special accounts procedure is necessary where separate estimates covered by the single contract relate to different account heads or not, are covered by a single running rate contract as in the case of the painting of roads, etc., and where separate agreements are drawn on the basis of such rate contracts with other details varied to suit the requirements of each job.

209. When an on-account or final bill has been received, and there is likely to be delay in passing it for special reasons which should be recorded, an Executive Engineer may at his own discretion make a part payment against the amount billed for, to such extent as he deems advisable in hand receipt form (F.R. Form No. 17). In such cases, the number and date of the hand receipt voucher, and the amount paid will be noted prominently, at the time of payment, on the original bill against which the part payment is made.

The hand receipt voucher (and its counterfoil) should bear reference to the number, date and amount of the bill against which the payment is made, to the number, date and amount of the voucher, if any, on which previous on-account payment was made and also to the page number of the measurement book. This payment should be treated in accounts as advances.

The following certificate should also be recorded on the hand receipt voucher over the signature of the Executive Engineer:—

Certified that the payment now made against the contractor's bill is to the best of my belief less than the net amount billed for, after allowing for deductions on account of security deposit and value of materials issued, if any, and that the payment made will be adjusted against the bill which is being checked.

210. (a) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on running account bill A or B [F.R. Form Nos. 14 and 15 respectively], as the case may be, must be signed by the subdivisional or divisional officer, and the lump sum amount paid on account of each item should be specified against it in part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delays in adjusting advance payments should be investigated, and adjustments made otherwise than by crediting the value of work actually measured, should be specially looked into as being *prima facie* indicative of overpayment in the first instance.

211. When secured advances [*vide* rule 212(a)] are allowed by the divisional officer to a contractor whose contract is for finished work, it should be seen that an indenture in F.R. Form No. 19, has been signed by the contractor, and a detailed account of the advances must be kept in part II of running account bill B [F.R. Form No. 15]. There should be separate entries, in respect of each

class of materials of the quantities brought to site by the contractor and the amount advanced under the orders of the divisional officer. These advances must be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding accounts of the items concerned in part II should be reduced by making deduction entries in the column, "Deduct quantity utilised in work measured since previous bill," equivalent to the quantities of the materials used by the contractor on items of work shown as executed in part I of the bill.

NOTE.—No record should be kept in measurement books of the quantities of the materials, but certificate 3 printed on the bill should be signed by the subdivisional or divisional officer.

D.—Aid to Contractors.

212. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases:—

(a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. Executive Engineers may, in such cases, sanction advances up to an amount not exceeding 75 per cent. of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up in F.R. Form No. 19 with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer, not below the rank of subdivisional officer, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence.

Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

(b) Cases in which, in the interest of works, it is absolutely necessary to make petty advance. In such cases advances up to Rs.50 may be allowed by subordinate.

(c) In all other cases only with the sanction of Government, which may, in exceptional circumstances, authorise such advances as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

213. It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of agreement. Otherwise, no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form, except in accordance with rule 212.

NOTE 1.—For rules relating to the issue of materials to contractors, see rules 223 and 224.

NOTE 2.—With a view to avoid subsequent dispute with the contractor, suitable intimation should be sent to him (1) as soon as action is taken under this rule, and (2) subsequently, as charges are incurred on his account.

E.—Work-charged Establishment.

214. Works establishment will include such establishment as is employed upon the execution, or the immediate technical supervision, of a specific work or of sub-works of a specific project or upon the subordinate supervision of the departmental labour, stores, and machinery, in connection with such a work or sub-works. When employees borne on the temporary establishment are employed on work of this nature their pay should, for the time being, be charged direct to the work.

NOTE 1.—Chaukidars employed to guard departmental stores and machinery in connection with a specific work or sub-works of a specific project may be treated as works establishment.

NOTE 2.—Superintending Engineers may waive the rule, which prescribes that works establishments must be employed upon a specific work, and determine in such cases the proportions in which the cost of such establishment shall be allocated between the works concerned.

In the case of repairs, however, the cost may be debited monthly in accordance with the proportions fixed in advance by the Superintending Engineer for the year or the total period of engagement, irrespective of the fact that the establishment has not yet been employed on the particular work during the month for which the debit is made, provided that the establishment is employed on the work for sometime during the period it is engaged and that no debit is made on account of the wages of establishment for periods of unemployment, except in cases mentioned in rule 217, Note 1.

215. The Superintending Engineers and divisional officers may subject to limits of pay of Rs.275 per mensem for each post, sanction the entertainment of work-charged establishment and fix the pay of qualified candidates at a rate equal to the minimum of the scale prescribed for permanent Government servants, holding corresponding permanent posts, subject to the condition that provision

for the same has been made in a separate sub-head of the sanctioned estimate. The grant of higher initial pay to the incumbents will require the sanction of Government.

N.B.—Lump sums fixed in lieu of estimates for repairs will be deemed to include such provision.

(a) Conditions of Employment.

216. In all cases, the previous sanction of the divisional officer or the Superintending Engineer or the Chief Engineer, as the case may be, is necessary. Orders communicating sanction should specify in respect of each appointment (1) the consolidated rate of pay, (2) the period of sanction, and (3) the full name (as given in the estimate) of the work and the nature of the duties on which the man engaged should be employed.

217. Members of the work-charged establishment are not entitled to any pension or to leave salary or travelling or other allowances except in the following cases:—

- (a) Wound and other extraordinary pensions and gratuities are in certain cases admissible in accordance with the pension rules.
- (b) Single railway fares or the actual necessary cost of travelling may be allowed by the divisional officer for journeys performed (1) within the province or to and from a district of a federated state or settlement adjoining his division, and (2) in the interest of the work on which the men are employed or in connection with any other public work provided they can carry out such work without detriment to their main functions.
- (c) Grain compensation allowance is admissible to men who are drawing rates of pay which have been fixed with reference to normal circumstances.

NOTE 1.—This rule is not intended to interfere with the discretion of the subdivisional officer to grant short casual leave on full pay or on reduced wages subject to such general rules regarding the grant of casual leave to ordinary establishments as may be prescribed by Government.

NOTE 2.—This rule does not apply to members of temporary establishment entertained for the general purposes of a division or subdivision or, for the purpose of the general supervision as distinct from the actual execution of work. The leave salaries, travelling allowance and other allowances of such establishments are regulated by the rules applicable to temporary establishments.

(b) Pay Bills.

218. Wages of members of the work-charged establishment should be drawn and paid on F.R. Form No. 20 "pay bill of work-charged establishment" which is a combined pay bill and acquittance roll form. A consolidated bill in this form should be prepared monthly either for the whole subdivision or for one or more sections of it, as may be convenient; but the names and claims of the entire

establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the men are employed, sanction to the entertainment of the establishment should be quoted in each case, and the subdivisional officer should certify, in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

NOTE 1.—Deductions on account of fines, income-tax, etc., should be shown by special entries against the names concerned.

NOTE 2.—If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a hand receipt (F. R. Form No. 17) which should then be attached to the bill as a sub-voucher.

219. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with, it is permissible and advisable to settle up his account at once.

EXCEPTION.—S.R.'s 158 to 160 apply in the case of those dredger officers who are appointed under definite agreements.

(c) Unpaid Wages.

220. Wages remaining unpaid on a passed bill, on the date fixed for the closing of the accounts of the month, may be paid subsequently when claimed, the procedure described below being observed:—

- (a) Items remaining unpaid on the monthly bill should be entered in a simple register, full particulars of the charge, including reference to the bill, being noted in the register.
- (b) Subsequent payments should be made on hand receipts, reference to the bill in which the charge was originally included, and the particular item thereof, being quoted in each case.
- (c) When making payments of arrears suitable notes of payment should be recorded against the original entries in the register.

(d) Travelling Expenses.

221. No bills need be prepared in support of claims for travelling expenses. Payments should be made on hand receipts which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the divisional officer prior to payment.

F.—Issues of Materials.**I.—GENERAL.**

222. Issues of materials to works, whether from stock, or by purchase, transfer, or manufacture are divided into two classes:—

- (1) *Issues to contractors.*—Issues of materials to contractors with whom agreements in respect of completed items of works, i.e., for both labour and materials, have been entered into.
- (2) *Issues direct to works.*—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

II.—To CONTRACTORS.**(a) General Conditions.**

223. (a) The issue of materials to contractors who have contracted for complete items of work is generally permissible only in the following circumstances:—

- (i) When, under the operation of rule 171, it is necessary to retain in the hands of Government the supply of imported materials.
- (ii) When, in the interest of work, or with the object of utilising existing stocks of materials, it is desirable to retain in the hands of Government the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.

(b) In both cases the contract should specify (1) the materials to be supplied by Government for use on the work, (2) the places of delivery and (3) the rates (including the storage rates when the materials are to be issued from stock) to be charged to the contractor for each description of materials; and the contractor should be held responsible for obtaining from Government all such materials required for the work and for making payment therefor, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.

NOTE 1.—The rates (including the storage rates when the materials are to be issued from stock) to be charged to the contractors for materials to be supplied should be definitely specified, vague quotations, e.g., “at stock rates” being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.

NOTE 2.—Similarly, the rates to be allowed to the contractor for items of work, should be definitely stated. But if for any special reasons, the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the schedule of rates) it should be stated in clear terms in the contract that the deduction or additions as the case may be, of the percentage, will be calculated on the gross, and not the net, amount of the bills for work done, and in fixing the percentage it should be borne in mind that the calculations will be so made.

(c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

224. (a) As a general rule no other materials should be supplied to such contractors for use on works, but this restriction may be waived by the subdivisional officer in respect of petty issues (at full issue rates) of materials from existing stocks, not exceeding Rs.500 in any month for any one contract.

(b) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in Government stock but the supply whereof by Government was not provided for in the contract, the material should not be issued except with the express authority of the divisional officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged should be the market rate prevailing at the time of the supply or the issue rate, whichever may be greater and should include the storage charges and no carriage or incidental charges should be borne by Government in connection with the supply.

NOTE.—The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid, *vide* rules 212 and 213.

(c) Issues of stock materials to contractors for *bona fide* use on works are exempt from the usual charge of 10 per cent. on account of supervision, storage and contingencies, which is made when stock materials are sold to the public [rule 125 (c)].

225. All materials required for issue to a contractor under the foregoing rules should be made over to him as soon as they are received.

(b) *Accounts Procedure.*

226. The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorising an advance payment or an on-account payment to him for the work. Should, however, a lump sum recovery be undesirable in any case, the divisional officer may permit, for recorded reasons, the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used, are paid for whether by an advance payment or by an on-account payment.

227. As the issue of materials to contractors under the foregoing rules is permissible solely for the *bona fide* requirements of Government works, subdivisional officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connection with a particular work, to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued under rule 223 are lower than the prevailing market rates, or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, the use of F.R. Form No. 21 is recommended for watching that the aggregate of the quantities of any or all materials issued to a contractor from time to time, for use on a work, remains within the estimated requirements of his contract.

(c) Return of Surplus Materials.

228. Government does not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally procured by the contractors for themselves or were issued to them and charged to their accounts. Such materials are the property of the contractors and can be taken over by Government if required for use on other works in progress, only under the special orders of Government. If the materials were originally supplied by Government, the price allowed to the contractor on re-acquisition should not exceed the amount charged to the contractor, excluding the storage charges, if any.

NOTE.—Contractors are, however, not at liberty to remove from site of works without the written permission of the divisional officer materials which have been issued to them for use on a work, and a stipulation to this effect should ordinarily be entered in their agreement.

(d) Tools and Plant lent for use.

229. Rules 223 to 228 do not apply to tools and plant. Articles borne on of stores direct to works, and should see that the issues do not exceed the reasonable rules on the subject, be lent temporarily to contractors for use on Government works being executed or maintained by them, and it should be seen that the articles are returned without unnecessary delay, and in good condition.

III.—DIRECT TO WORKS.

(a) Control over Issues of Stores.

230. The subdivisional officer should exercise a detailed control over issues of store direct to works, and should see that the issues do not exceed the reasonable needs for each work. In cases where no detailed accounts are maintained in F.R. Form No. 21 for these works, he should make his own arrangements for maintaining the control over the issues.

(b) Disposal of Surplus Materials.

231. (a) Materials issued to works in excess of requirements may be transferred to stock, provided they are serviceable and certain to be required.

(b) All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to stock account.

(c) If the surplus materials are unlikely to be of any use within a reasonable time, a list of such materials should be maintained in the subdivisional and divisional offices, as a supplement to the half-yearly stock returns, unless the Superintending Engineer considers this unnecessary.

(d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued.

NOTE.—These rules do not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and charged off to their accounts.

(c) Verification of Unused Balances.

232. Unused balances of materials charged direct to works should be verified at least once a year in the manner prescribed in rules 130 and 131. Whenever this verification is made, a report of verification of the materials should be prepared by the subdivisional officer in F.R. Form No. 22 and submitted to the divisional office.

233. A similar verification of the unused balance of materials must invariably be made on the completion of a work, but on or before the completion of a work, when no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale, so that (1) the accounts of the work may promptly receive such credits as may be admissible, (2) the balance at debit of the suspense head "materials" may, as far as possible, represent the net cost of the materials actually used in construction, and (3) the surplus balances, awaiting clearance, may be reduced to minimum.

234. If the gazetted officer or subordinate in direct charge of a work, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving officer in company with the relieved officer and the report prescribed in rule 232 should be prepared by the subdivisional officer and submitted to the divisional office.

235. A report is required annually of the value of materials at site of all works the accounts of which were open on the last day of the official year. This report should be prepared in F.R. Form No. 21, and submitted to the divisional office, as on completion of work, but it is not necessary that the balances should be verified at the close of the year if—

- (1) the work has been under construction for not more than three months,
- (2) the accounts of the work are expected to be closed within three months, or
- (3) the balances were verified at any time during the year.

G.—Works Abstracts and Working Estimates.

(a) Records of Charges in the Works Abstracts.

236. The works abstract records in the main action relating to a work during a month in respect of cash, stock and other charges. In the case of major estimates a separate account is kept for each sub-head estimated to cost not less

than Rs.1,000, while the expenditure on remaining sub-heads is lumped together. In the case of minor estimates the account of expenditure is not kept by sub-heads.

The abstract of the estimate may be framed to show merely the quantity and cost of each completed item of artificer's work, *e.g.*, brick-work, or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is proposed to carry on the work. If it is proposed to contract for the completed item of artificer's work, such as masonry, etc., then the first mentioned form of abstract will suffice; if it is intended to purchase or procure material and to employ labour for construction separately, then the second form of abstract will admit of a closer, easier and earlier check on the outlay and it will therefore be preferable.

237. After a major estimate has been sanctioned it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case the original abstract should be recast in accordance with the instructions laid down in rule 236. The details of cost and quantities already approved by competent authority should be re-arranged and the revised abstract should be approved by the divisional officer.

238. If the number of sub-heads in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts and to treat each part as a sub-work.

(b) Watch over Liabilities and Balances.

239. Disbursing officers are responsible for keeping a strict watch over all liabilities and balances under the suspense account in the works accounts with a view to settle them promptly. This should be done at the time of review of the works abstracts and the register of works.

Money indisputably payable should never be left unpaid. It is not economy to postpone inevitable payments, and it is very important to ascertain, liquidate, and record the payments of all actual obligations at the earliest possible date.

240. If any liabilities of works are incurred on behalf of contractors under the provisions of rule 213, arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course.

(c) Record of Progress.

241. Entries of "progress" in the works abstract should be supported by details in the statement provided for the purpose on the reverse of the works abstract form. These details should be furnished by the engineer or subordinate in-charge of the work or by any executive officer or subordinate detailed for the

purpose, and should be based on entries already made in the measurement book. Their compilation from measurement books, vouchers or other records, by members of the office establishment should not be permitted. The following points should be specially borne in mind:—

- (i) Only “quantities” actually measured and paid for should be reported as “progress”.
- (ii) The progress reported should specify the quantities executed “up to date”, sets of earlier measurements covered or superseded by latter ones being ignored.
- (iii) The progress of an item of work should be so reported as to describe, as approximately as possible, in terms of the unit adopted, the quantities of work executed up to the required standard.

NOTE.—It is recognised that perfect accuracy cannot always be secured in making intermediate reports of progress. A fairly reliable record is all that is necessary, but if the nature of the work makes it impossible or difficult to achieve this in practice reports of progress may be dispensed with during the progress of construction in the following cases:—

- (1) If the duration of construction under a sub-head is not expected to be more than three months.
- (2) If the quantities executed are not in the same units as those specified in the estimate, or they cannot be expressed even roughly except on or towards completion of the work.

H.—Register of Works.

(a) *Closing the Accounts on Completion of Work.*

242. It is important to close the accounts of works as soon as possible after the actual work of construction is completed (*see* rule 244). If there is necessarily any delay in the closing of the accounts, it should be seen in particular that further charges are not incurred without the permission of the divisional officer.

243. Before closing the accounts all outstanding liabilities should be discharged and balances in the suspense accounts cleared.

(b) *Completion Reports and Statements.*

244. (a) A consolidated completion statement should be prepared monthly of all completed works other than those referred to in clause (b), the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Executive Engineer is empowered to pass. This statement should show for each work or group of works the estimated amount, the outlay and the excess. In cases in which the completion statement is utilised instead of a revised estimate, sufficient details must be given, if the excess is more than 5 per cent., to satisfy the authority whose sanction is necessary.

(b) A detailed completion report in F.R. Form No. 23 need only be prepared in respect of works on which the outlay has been recorded by sub-heads—

- (1) when, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 per cent., and
- (2) when, if the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate and should mention the names of the engineers and subordinates by whom the work was supervised.

NOTE.—The Superintending Engineer may, if he so desires, require a detailed completion report to be prepared on the completion of any other work.

245. If an excess over estimate is not within the divisional officer's powers to deal with, a detailed completion report in F.R. Form No. 23, should be prepared or the item should be included in a consolidated completion statement of works and repairs in F.R. Form No. 24.

(c) Schedule of Rates.

246. The schedule of rates of each kind of work commonly executed in each division should be prepared on the basis of rates prevailing in each locality. As this schedule is required for the important purpose of preparing estimates and is also taken as a guide when setting rates of contract agreements, necessary analysis of the accepted rates of each description of work, and for the varying conditions thereof, should, as far as practicable, be recorded.

I.—Contractor's Ledger.

Scrutiny of Accounts by Contractors.

247. A contractor requiring a copy of his running account bill or an extract from his account in the contractor's ledger should be furnished with the same. He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it (*see* also Note 2 under rule 213).

J.—Sundry Rulings.

Employment of Military Labour.

248. When military labour is employed on the execution of a work, no advance should be granted by the Communications and Buildings Department; the Officer Commanding the units can obtain advance from the Controller of Military Accounts concerned.

Sale of Government Land and Immovable Property.

249. All land, the property of Government, should ordinarily be sold through the Revenue Department.

250. When any immovable public property is made over to a local authority for public, religious, education or any other purposes, the grant should be made expressly on the conditions, in addition to any others that may be settled, that the property shall be liable to be resumed by Government if used for other than the specific purposes for which it is granted and that should the property be at any time resumed by Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to Government for the grant, together with the cost, or their present value, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

Transfer of land or building from one Department to another under the same Government.

251. When any land or building is transferred from one department to another under the same Government, the transfer shall be free of all charges, except when the property is transferred to or from a commercial department in which case the full market value of it will be charged.

K.—Workshop.*(a) General.*

252. No work is to be undertaken in workshops of the department other than work required for the various branches of the department except under some general or special order of Government.

253. No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc., that may be leviable under the rules for the time being in force, has been paid to the Executive Engineer, or into a Government treasury to the credit of the Communications and Buildings Department. This rule may be relaxed at the discretion of the Executive Engineer or Superintendent, in the case of Government officers where full recovery is not open to doubt. In such cases a rough estimate of the probable cost must be prepared in advance and the officer concerned required to give an undertaking that he agrees to pay the actual charges in full on completion of the work. The full expenditure incurred must be deducted from the Government servant's pay for the following month. In all cases prior to work being put in hand, an undertaking should be procured from the party concerned that it will not hold the department responsible for loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases where it is found that the original estimate is likely to be appreciably exceeded, a revised estimate should be prepared and the procedure outlined above adopted.

(b) Estimate.

254. The estimate should provide for all charges, including the prescribed percentages for indirect charges enumerated below and should be sanctioned by competent authority and accepted by the indenting officer, local body or individual:—

- (a) Storage charges, under rule 126.
- (b) Interest on capital cost of buildings and plant and machinery.
- (c) Maintenance charges of buildings, plants and machinery.
- (d) Depreciation of plant and machinery.
- (e) Establishment charges including one per cent. on account of audit and account establishment.
- (f) Profit.

The amount to be realised from the indenting party will, however, be based on the actual cost, though the authorised limit of cost, which the officer-in-charge of the workshop may incur without further authority, is that shown in the accepted estimate.

NOTE 1.—If the execution of a job for another division or department is likely to extend beyond one financial year, the limit of the cost which may be incurred in each official year should also be settled beforehand.

NOTE 2.—The profit referred to in clause (f) above is not charged in the case of jobs executed for other division of the province.

The percentage for storage charges should be calculated on the book value of materials issued to each job. The other charges are ordinarily calculated on the total cost of labour and stores pertaining to the job.

(c) Annual Review of Account.

255. The Accountant-General reviews the annual accounts of a workshop in consultation with the officer-in-charge of it, and submits a report to Government on its financial working, specially bringing out the necessity, or otherwise, of revising the percentages fixed by Government for the several charges referred to in rule 254.

NOTE.—To facilitate the review of percentages it will be found convenient to show, in the profit and loss account, not only the figures of the year but also the progressive figures to the close of the year, commencing from a suitable date.

L.—Non-Government Works.*(a) ESTIMATES.*

256. For every non-Government work there must be a duly sanctioned detailed estimate or requisition, as the case may be, in the same way as for a Government work.

257. (a) Charges on account of the employment of dredgers of the Irrigation Department shall include interest on the capital outlay in all cases except when they are employed on work of the Government of East Bengal. When a dredger has been written down to scrap value, no further charge on account of depreciation should be made against the works of the Government of East Bengal. But for works other than those for that Government, depreciation charges shall continue to be levied.

(b) No percentage charges for establishment, tools and plant and audit, under rule 7 of Appendix No. 5 of the Central Public Works Account Code (1st Edition) shall, however, be levied from such outside bodies on the interest on the capital cost of a dredger. The charges payable for the hire of Government dredgers by parties other than departments of the Government of East Bengal will not therefore include a percentage charge for establishment, tools and plants and audit, on the interest on the capital cost of the dredgers included in the estimate of the cost of the work undertaken for the outside bodies in question.

NOTE.—To make the application of the rule clearer, an old illustration is supplied.

Charges to be made for dredgers.

A—When employed on works of the Government of East Bengal.

	At present.		After value of dredger has been written down to nil.	
	Interest.	Depreciation.	Interest.	Depreciation.
"Foyers" and "Alexandra".	Nil	6%	Nil	Nil.
"Ronaldshay", "Cowley" and "Burdwan".	Nil	5%	Nil	Nil.

B—When employed on works other than of Government of East Bengal, e.g., Railways, Port Commissioners and Governments of Bihar and Orissa.

	At present.		After value of dredger has been written down to nil.	
	Interest.	Depreciation.	Interest.	Depreciation.
"Foyers" and "Alexandra".	3½%	2½%	3½%	2½%
"Ronaldshay", "Cowley" and "Burdwan".	5%	2½%	5%	2½%

258. Outlay on deposit works is required to be limited to the amount of deposit received.

(b) LOCAL LOAN WORKS.

259. (a) No public department or public officer may incur any expenditure or liability against local loan funds, unless a statement in writing is first obtained from the Accountant-General that the amount is available out of loan funds and has been placed in a separate account by the Accountant-General so as to be available for the proposed expenditure. The amount so placed should be treated as appropriation for the work, and should not be exceeded without special orders.

(b) Funds so spent under the above rule shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they were included by the spending department or Government servant.

260. The limit of funds set aside for expenditure on a work during the year should be ascertained from the Accountant-General by the Government servant authorising the expenditure, and communicated to the divisional officer for guidance. This limit should be treated as the appropriation for the work and should not be exceeded without special orders.

(c) TAKAVI WORKS.

(i) *Provision of Funds.*

261. It is not imperative, that the estimated cost of takavi works shall be deposited by the person or persons interested in the work, before any expenditure is incurred on it, as, if the amount due is not received in cash direct from them, it is recoverable through the civil department in the same way as arrears of land revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of takavi works, as recoveries through the civil department cause considerable trouble and delay in adjustment.

(ii) *Recovery through the Civil Department.*

262. The following procedure is prescribed for effecting recoveries, through the civil department, on account of the cost of individual takavi works, not covered by cash deposits received direct from the cultivators concerned:—

A certificate showing (1) the full name of the work, (2) the name and address of the responsible cultivator or cultivators, (3) the authority for undertaking the work, (4) the total expenditure incurred, (5) the amount (with full particulars), if any, recovered in cash and (6) the net amount still recoverable, should be prepared, in duplicate, by the divisional officer, on the completion of the work, and submitted to the Collector or Deputy Commissioner of the district concerned.

NOTE.—The detailed rules for the recovery of the amounts paid on account of loan or takavi works are contained in the manual of the local Accountant-General.

SECTION IV.—PUBLIC BUILDINGS.

263. The term “public buildings” as used in these rules applies to buildings borne on the books of the Communications and Buildings Department and maintained from the appropriation for public works in-charge of officers of the Communications and Buildings Department.

(i) Fixtures and Furniture.

264. Every public building should be provided with all necessary fixtures, the periodical repair of these fixtures should be carried out by the Communications and Buildings Department and charged to the repair estimate of the building. All petty repairs of fixtures and replacement of broken glass in doors and windows required in the intervals between the periodical repairs should be carried out by the officer in occupation of the building [see item (4) in F.R. Appendix No. 4] and charged to his contingent accounts. The Executive Engineer will not supply nor repair furniture, screens, purdahs, or tatties, nor will he perform any of the duties specified above as devolving on the departmental officer-in-charge. Furniture for new offices may, however, be supplied by the Executive Engineer, provided the cost of such furniture is included in the estimates of the offices concerned. This rule does not apply to the case of furniture of travellers’ rest houses, staging bungalows or circuit houses, the outlay on the supply and repair of which will be treated as charges of the civil department. In the case of inspection bungalows of the Communications and Buildings Department, the furniture should be supplied and repaired at the cost of the Communications and Buildings Department.

265. The administration of the furniture funds of the official residences of the Governor including the upkeep of stock list and the purchase, repair, and maintenance of furniture will be conducted by the officer charged with these duties under rules issued by Government. The Executive Engineer’s duty will be to satisfy himself that the furniture is being properly maintained in good and serviceable order. It is important that the furniture should not be allowed to deteriorate to an extent that will give rise to large demands for renewals on changes of incumbents.

NOTE.—The detailed rules issued by Government for the administration of the furniture funds of the official residences of His Excellency the Governor may be found in F. R. Appendix No. 10.

(ii) Purchase and Sale of Government Buildings.

266. No building may be purchased for public purposes without the orders of Government.

267. Permanent public buildings whatever be their book value, constructed from provincial funds may be sold or dismantled under the orders of Government. The limits and conditions on which sale and dismantlement may be conducted by subordinate authorities are laid down by Government.

Temporary buildings erected during the construction of work may, under the sanction, previously obtained of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served.

(iii) *Hire of Office Accommodation.*

268. (a) When no suitable Government building is available, private buildings may be hired for public purposes, the rent being paid by the public office or department occupying it. When the building is entirely used for office accommodation the rent is wholly chargeable to Government, while, when it is partly used for office purposes and partly for residential purposes, the share of the rent payable by Government will be proportionate to the amount of the main building set aside solely for office use not exceeding half the rent of the house.

(b) The Municipal tax assessed on the annual value of buildings, in which office accommodation is provided, or on the land appertaining to them, should be treated as separate from the rent. If it is the local rule or custom for the tax to be chargeable to the owner, the tax for the entire building will be paid by Government, otherwise the officer concerned should pay the share of such tax corresponding with the share of the rent payable by him and Government should be debited with the difference.

NOTE.—Power delegated to subordinate authorities to sanction the renting of accommodation is included in paragraph 430 of the Bengal Audit Manual (Second Edition).

(iv) *Use of Government Buildings by Auxiliary Force.*

269. The following principles should be observed in dealing with question regarding the conditions on which auxiliary force should be allowed the use of buildings, the property of the State:—

(i) If buildings are likely to be required again by the State they should be retained in-charge of the provincial Communications and Buildings Department and be repaired at the cost of Government, the force being charged rent for the accommodation. Any alterations or additions required by the force should be carried out at the expenses of the State, and considered in fixing the rent.

(ii) When the buildings are no longer required by the Provincial Government, and when there is no probability of letting them to advantage, they may, with the approval of Government, be handed over altogether to the auxiliary force free of charge. The force should then keep them in repair and may alter or adapt them as they think fit, the cost being met from their own funds. The site would remain the property of the State and a small ground rent may be charged.

- (iii) If the buildings should in any circumstances be resumed, the Provincial Government will compensate the auxiliary force for any expenditure they might have incurred in alterations or additions to the buildings, but not for outlay on repairs.
- (iv) In the case of an auxiliary force ceasing to exist, buildings handed over to them free of charge would revert to the Provincial Government.

(v) *Register of Immovable Government Properties.*

270. Each Superintending Engineer will keep a register of all immovable Government properties in-charge of the department within his circle, and each Executive Engineer a similar register of all the immovable Government properties within his division. In these registers the value of the land comprised in a property will be shown separately from the value of the immovable Government property or immovable Government properties thereon, the value of each separate structure being also shown separately. In the case of a purchased property the price paid will be apportioned between the various items comprising the property, e.g., land, main building, servants' quarters, compound wall, well, etc.

The capital value of any portion of the immovable Government property which is abandoned or dismantled without replacement should be written off the total capital value of the immovable Government property.

(vi) *Residences for Government servants.*

271. Residences for public servants may be built or purchased by Government,—

- (i) when it is the recognised duty or established custom of Government to do so,
- (ii) when it is necessary on public grounds for the officer to reside in, or close to, the locality in which his duties are performed,
- (iii) when it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, e.g., buildings along lines of roads or canals, for the housing of officials employed on their construction or maintenance,
- (iv) when it is shown to the satisfaction of Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in the vicinity or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors.

272. (1) When it is more convenient or economical to do so building may be leased with the sanction of Government instead of constructing or purchasing a residence for a Government servant. The present and future incumbent for

which accommodation is provided in this way should pay rent at the rate laid down in rule 238, East Bengal Service Rules, Part I, read with rule 14 of the Schedule to Chapter XVI of the East Bengal Service Rules, Part I.

(2) Leases should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out such additions, alterations, and repairs as are necessary to render the building habitable and suitable for the purpose for which it is required. In the event of any addition or alteration to the building being made subsequent to the signing of the lease at the request of the occupant and at Government expense, the consent of the owner must first be obtained in writing unless the work is considered by Government to be essential for sanitary reasons.

NOTE.—The amount to be recovered monthly from the tenant should be fixed when the work is completed and should be distributed equally throughout the remaining period of the lease.

(3) Capital expenditure under clause (2) should not ordinarily be incurred as will raise the rent of the leased building to an amount in excess of 10 per cent. of the average pay and allowances, if any, of the class of official who will usually occupy the building.

273. When a residence remains vacant owing to there being no incumbent of the post for which it is reserved, a note to that effect should be made in the register of rent under initials of the divisional officer. In such cases sanction to remission of rent is unnecessary.

274. Rent for residential buildings owned by the Government of East Bengal but occupied by an officer under the administrative control of another Government should be assessed and rents recovered in full under Fundamental Rule 45B irrespective of whether the rent is more or less than the prevailing rent in the locality.

NOTE.—Fundamental Rule 45B is reproduced below —

F. R. 45B-I.—This rule applies to Government servants other than those to whom rule 45A applies or is made applicable under the provisions of clause VII of that rule, or than those occupying residences belonging to a State Railway, or rented at the cost of railway revenues.

II. For the purposes of sub-clause (b) of clause III, the capital cost of a residence owned by Government shall not include the cost or value of such special services and installations (including furniture, tennis courts and sanitary, water-supply or electric installations and fittings) as it may contain; and shall be either—

(a) the cost of acquiring or constructing the residence, including the cost of site and its preparation and any capital expenditure incurred after acquisition or construction; or, when this is not known,

(b) the present value of the residence including the value of site.

NOTE.—The cost of restoration or special repairs shall not be added to capital cost or present value, unless such restoration or repairs add to accommodation or involve replacement of the existing type of work by work of a more expensive character.

Provided that—

(i) a Local Government may make rules providing the manner in which the present value of residences, including sites, shall be determined;

(ii) a Local Government may make rules determining what expenditure is to be regarded for the purpose of sub-clause (a) above as expenditure upon the preparation of a site;

- (iii) a Local Government may, for reasons which should be recorded, authorise a revaluation of all residences of a specified class or classes within a specified area to be conducted under the rules referred to in proviso (i) above, and may revise the capital cost of any or all such residences on the basis of such revaluation;
- (iv) the capital cost, howsoever calculated, shall not take into consideration (1) any charges on account of establishment and tools and plant other than such as were actually charged direct to the work in cases in which the residence was constructed by Government, or (2) in other cases, the estimated amount of such charges;
- (v) a Local Government may, for reasons which should be recorded write off a specified portion of the capital cost of a residence—
 - (1) when a portion of the residence must be set aside, by the Government servant to whom the residence is allotted, for the reception of official and non-official visitors visiting him on business, or
 - (2) when it is satisfied that the capital cost, as determined under the above rules, would be greatly in excess of the proper value of the accommodation provided;
- (vi) in assessing the cost or value of the sanitary, water-supply and electric installations and fittings, a Local Government may, by rules, determine what are to be regarded as fittings for this purpose.

III. The standard rent of a residence shall be calculated as follows:—

- (a) In the case of leased residences the standard rent shall be the sum paid to the lessor, *plus* an addition determined under rules which a Local Government may make, for meeting during the period of lease, such charges for both ordinary and special maintenance and repairs and for capital expenditure on additions or alterations as may be a charge on Government and for the interest on such capital expenditure, as also for municipal and other taxes in the nature of house or property tax payable by Government in respect of the residence.
- (b) In the case of residences owned by Government, the standard rent shall be calculated on the capital cost of the residence, and shall be a percentage of such capital cost equal to such rate of interest as may from time to time be fixed by the Governor-General *plus* an addition for municipal and other taxes in nature of house or property tax payable by Government in respect of the residence and for both ordinary and special maintenance and repairs, such addition being determined under rules which a Local Government may make.
- (c) In both cases standard rent shall be expressed as standard for a calendar month and shall be equal to one-twelfth of the annual rent as calculated above, subject to the proviso that, in special localities or in respect of special classes of residence, a Local Government may fix a standard rent to cover a period greater than one month, but not greater than one year. Where a Local Government takes action under this proviso standard rent so fixed shall not be a larger proportion of the annual rent than the proportion which the period of occupation as prescribed under Rule 45 above bears to one year.

NOTE 1.—For the purpose of such clauses (a) and (b) above, the additions for both ordinary and special maintenance and repairs shall not include anything for the establishment and tools and plant charges, except to the extent allowed under proviso (iv) to clause II.

NOTE 2.—A Local Government may by rule permit minor additions and alterations the cost of which does not exceed a prescribed percentage of the capital cost of the residence to be made during such period as the rule may determine, without the rent of the residence being increased.

IV. When Government supplies a Government servant with a residence leased or owned by Government, the following conditions shall be observed:—

- (a) The scale of accommodation supplied shall not, except at the officer's own request, exceed that which is appropriate to the status of the occupant.
- (b) Unless in any case it be otherwise expressly provided in these rules, he shall pay—
 - (i) rent for the residence, such rent being the standard rent as defined in clause III above or 10 per cent. of his monthly emoluments, whichever is less; and
 - (ii) municipal and other taxes payable by Government in respect of the residence not being in the nature of house or property tax.

(c) Nothing contained in clause (b) above shall operate to prevent a Local Government from—

(i) grouping, after the standard rents have been calculated under the provisions of clause III above, a number of residences, whether in a particular area, or of a particular class or classes for the purpose of assessment of rent, subject to the following conditions being fulfilled:

(1) that the basis of assessment is uniform, and

(2) that the amount taken from any Government servant shall not exceed 10 per cent. of his emoluments;

(ii) taking a rent in excess of 10 per cent. of his emoluments from a Government servant—

(1) who is not under its own administrative control, or

(2) who is not required or permitted to reside on duty at the station at which the residence is supplied to him, or

(3) who, at his own request, is supplied with accommodation which exceeds that which is appropriate to the status of the post held by him or,

NOTE 1.—For the purpose of sub-clauses (a) and (b) above, the additions for both ordinary and special maintenance and repairs shall not include anything for the establishment and tools and plant charges, except to the extent allowed under proviso (iv) to clause II.

NOTE 2.—A Local Government may by rule permit minor additions and alterations the cost of which does not exceed a prescribed percentage of the capital cost of the residence to be made during such period as the rule may determine, without the rent of the residence being increased.

(4) who is in receipt of a compensatory allowance granted on account of dearness of living.

V In special circumstances, for reasons which should be recorded, a Local Government—

(a) may, by general or special order, grant rent-free accommodation to any Government servant, or class of Government servants, or

(b) may, by special order, waive or reduce the amount of rent to be recovered from any Government servant, or

(c) may, by general or special order, waive or reduce the amount of municipal and other taxes, not being in the nature of house or property tax, to be recovered from any Government servant or class of Government servants.

VI. If a residence is supplied with one or more of the following or similar services, furniture, installations (including fittings) for water or electricity supply or for sanitary purposes, tennis court, or garden maintained at the cost of Government, rent shall be charged for these in addition to the rent payable under clause IV. The tenant will also be required to pay the cost of the water, electric energy, etc., consumed. A local Government may make rules prescribing how the additional rents and charges shall be determined, and such rules may also authorise the remission or reduction of the additional rent or charge in special circumstances or reasons which should be recorded.

(vii) *Sanitary, Water-supply and Electrical Installations in Government Buildings occupied as Residences.*

275. The provision of sanitary, water-supply and electrical installations in Government buildings occupied as private residences may be sanctioned by Government.

CHAPTER X.—Loans and Advances.

Sanctions and Estimates.

276. Loans and advances met from the provincial loan account may be sanctioned by Government, and provision should be made in the budget estimates for all such loans and advances which can be foreseen and which are not repayable within the year.

277. (1) Every loan to a municipality, port trust, federated state or other corporation will be recorded in the books of the Accountant-General concerned, and no part of it may be issued except under his orders.

(2) No public department or public officer may incur any expenditure or any liabilities against such loan funds, unless a statement in writing is first obtained from the Accountant-General that the amount is available out of the loan funds and has been placed in a separate account by the Accountant-General so as to be available for the proposed expenditure.

(3) Funds spent by any public department or officer under clause (2) shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

Interest.

278. Provincial revenues are credited with full amount of interest received on these loans and advances and, if any sums lent prove irrecoverable, they must at once be charged to provincial revenues and credited to the advance account.

Conditions of Repayment.

279. Loans and advances are usually granted to local bodies under the following rules:—

- (a) The term of loans may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.
- (b) The term is to be calculated from the date on which the loan is completely raised or declared by Government to be closed.
- (c) Dates should be fixed for the payment of instalments.
- (d) Instalments paid before the due date will be taken entirely to principal, unless, of course any interest for a preceding period is overdue.

NOTE 1.—When a loan of public money is taken in instalments, the first half-yearly repayments should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking the last instalment of a loan, Government may at any time declare the loan closed, and order repayment of capital to begin.

NOTE 2.—If in any case dates have been fixed for the payment of interest, or for the repayment of instalments of debts, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan, the interest on which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

NOTE 3.—Notes 1 and 2 are applicable, *mutatis mutandis*, to loans the repayments of which are made by other than half-yearly instalments.

280. When the repayment of an advance with interest is made by fixed equal periodical instalments, punctual payment of the instalments is indispensable, as otherwise the loan will not be discharged in time.

Calculation of Interest.

281. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be equal to—

$$\frac{\text{Number of days}}{365} \times \text{yearly rate of interest.}$$

Defaults in Payment.

282. (a) In cases of any default in the payment of interest upon a loan of public money, or in the repayment of the principal, Government should immediately take steps to remedy the default.

(b) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest, upon all overdue instalments of interest, or principal and interest. If a penal rate is enforced it should not be less than 8 per cent. per annum.

283. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modification of these terms in their favour can be made subsequently only for very special reasons.

Accuracy of Plus and Minus Memorandum.

284. If a Government servant desire to question the accuracy of the *plus* and *minus* memorandum of loans and advances maintained at the treasury in which transactions for each loan are separately recorded, he must address the Accountant-General and induce him to correct it. Every Government servant should, therefore, see that the debits and credits made to his account accurately correspond with those recorded in his own registers and returns. If he is not the District Officer, he should obtain from the treasury a copy of the *plus* and *minus* memorandum with which he is concerned. Special care should be taken in paying recoveries into the treasury to show the amounts of interest and of principal separately so that they may be separately credited in the treasury accounts, as the former must not and the latter must be credited in the treasury *plus* and *minus* memorandum of loans and advances.

Revenue Department Returns.

285. (a) With every return of revenue advances made to the revenue authorities a memorandum should be submitted setting forth the figures of the treasury *plus* and *minus* account and agreeing them with the figures of the return.

(b) The Accountant-General will, at the close of every half-year's accounts, send to the Board of Revenue (or other chief revenue controlling authority) a return in such form as may be agreed on, showing the figures that pass upon his

books in respect of revenue advances. The object of the statement is to enable the Board of Revenue (or the chief revenue authority) to check the reconciliation prescribed in clause (a).

Irrecoverable Loans and Advances.

286. Government or any subordinate authority to whom power has been delegated can remit advances which are found to be irrecoverable.

287. In the case of revenue advances met from the provincial loan account, the revenue authorities should, as soon as any such advance is ascertained to be irrecoverable, cause the amount to be written off the accounts and advise the Accountant-General, in order that he may charge off the amount as expenditure and direct its being written off the treasury *plus* and *minus* memorandum. A separate record of such irrecoverable advances should however be kept for eventual recovery, if possible, and treated as revenue without affecting the *plus* and *minus* memorandum.

Periodical Review.

288. Government receives an annual report upon outstanding loans from the responsible audit officer and reviews the same.

CHAPTER XI.—Investment of surplus cash balances of Government in securities of a Government in Pakistan.

289. A *pro-forma* account is to be maintained in the office of the Accountant-General, to record the transaction on account of these investments and the revenue arising therefrom. The correctness of the ledger balance will be certified at the end of the year by the Finance Department with whom will rest the duty of watching the full realisations of the revenue on account of these investments.

CHAPTER XII.—Miscellaneous Advances to Government Servants.

Sanction.

290. Rules in this chapter regulate the grant of advances to public officers. In cases not covered by these rules or by the rules in Chapter X, advances cannot be made except under the special orders of Government.

NOTE 1.—It is not permissible to sanction an advance which involves the breach of any of the basic principles laid down in rule 37. In any case where a cash grant would be within the powers of sanction of a particular authority, the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE 2.—Government may delegate their powers under this rule to heads of departments in respect of officers serving under the latter, provided that the particular classes of objects for which advances may be granted under the rule are expressly defined in the order of delegation.

NOTE 3.—Simple interest will be charged on advances granted to Government servants for house-building and for the purchase of motor cars, motor boats, motor cycles and other conveyances and in certain circumstances for the payment of special passage advances made in England by the High Commissioner for Pakistan—*vide* exception 2 under rule 297(b) and of passage overseas the grant of which is regulated by the rules laid down in rules 293 to 296 and clause (i) of rule 297. The rate of interest on advances will be 4½ per cent. per annum. The interest will be calculated on balances outstanding on the last day of each month.

NOTE 4.—When an advance is drawn in more than one instalment the rate of interest recoverable is determined with reference to the date on which the first instalment is drawn.

Temporary Government Servants.

291. Rules 293 to 297 do not apply to Government servants who are not in permanent Government employ. As the pay of such Government servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them. If, however, in any special case, the circumstances admit of the provision of adequate security, an advance may be sanctioned, in accordance with the terms of these rules, by Government in the Finance Department to temporary Government servants.

Members of the Lower Subordinate Services.

292. Rule 293 does not apply to members of the lower subordinate services.

House-Building Advances.

293. (a) Advances to public officers for the construction of houses are regulated by the following rules:—

I.—Advances may be made under the sanction of Government and heads of departments to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while performing his duties at his headquarter station. Also no advance is ordinarily permissible to an officer who is likely to be transferred or to retire before complete recovery can be effected.

II.—All such advances must be *bona fide* required for the purpose of building suitable houses for the personal residence of the officers concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advances should be drawn by instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence should be produced to show that the amount of the instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The repayment shall commence from the twelfth issue of pay after the first instalment is taken and be completed in ten years.

This is subject to the condition that the full amount including interest is recovered before the Government servant attains the age of superannuation. Otherwise the rate of monthly recovery should be suitably increased so that the repayment is completed before superannuation.

NOTE.—Under this rule repayment commences from the twelfth issue of pay after the first instalment is taken. This facility is not admissible to persons who have attained the age of 48 when the advance is taken. In their case the postponement will be for four months or a longer period by which their age falls short of 49 years. For persons who attain the age of 49 years, the postponement will be for four months only.

IV.—No advance shall exceed eighteen months' pay of the officer to whom it is made; not more than one advance shall be made for the same house; and no officer may receive a second advance while any portion of a previous advance with interest accrued thereon in accordance with note 3 to rule 290 is outstanding against him.

NOTE.—Pay for the purpose of this rule has the same meaning as in rule 5(40), East Bengal Service Rules, Part I, or Fundamental Rule 9(21).

V.—Advances will be recovered by the deduction of monthly instalments, equal to $1/120$ th part of the total advance, from the pay bills of the officer concerned. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires. The amount of interest calculated in accordance with note 3 to rule 290 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

NOTE 1.—The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

NOTE 2.—The instalments should be recovered in cash during the periods of leave without pay. If the Government servant fails to pay any such instalments in cash, the arrears of instalments falling due during periods of leave without pay should be recovered in lump sum from the first disbursement of pay or allowances which may become due to the Government servant at the end of that leave.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, with interest accrued thereon in accordance with note 3 to rule 290, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount due.

NOTE.—The mortgage bond will be prepared in F. R. Form No. 28 and the reconveyance in F. R. Form No. 31.

VII.—The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

NOTE 1.—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that the lease does not prevent any sub-demise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in F. R. Form No. 29.

In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the sanctioning authority may, at its discretion, ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the borrower, steps may be taken to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

NOTE 2.—The applicant's title to the property should be examined by the sanctioning authority before the advance is actually paid, and in cases where there is any doubt as to the validity of that title, the revenue and registration authorities or, if technical legal advice is necessary, the law officers of Government, should be consulted. It should be seen that, in the case of a house-building advance, he has undisputed title to the land on which it is proposed to build and that, in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid; that there will be no legal obstacle in either case to the property being mortgaged to Government; and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

NOTE 3.—This rule does not also preclude the grant of advances for the purpose of building houses on plots of land taken on lease from Government. The grant of an advance in such cases is, however, subject to the condition that the applicant executes an agreement in F. R. Form No. 30, undertaking to repay the advance and to execute a mortgage of the land and buildings immediately he obtains a lease. Advances sanctioned under this note will be made in instalments, the first instalment not exceeding the amount of the premium paid for the site and subsequent instalments being based on the progress of work.

NOTE 4.—The head of the office in the case of a non-gazetted Government servant and the controlling officer in the case of a gazetted Government servant should, when asking for the authority for payment (*vide* S. R. 447), send to the Accountant-General, a certificate either in the bill in which the advance is drawn, or separately, to the effect that the mortgage bond in F. R. Form No. 28 has been executed by the Government servant taking the advance and that it has been duly registered.

VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount due has been liquidated, will continue liable to the deduction of his monthly instalment until the advance with interest accrued thereon in accordance with note 3 to rule 290 has been repaid; but, with the special sanction of Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the pay of such officer.

IX.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

X.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance together with interest accrued in accordance with note 3 to rule 290 remaining due.

NOTE.—Advances may also be given, where considered necessary, for the purchase of land on which to construct a house, if the other conditions laid down in this rule are satisfied and the total amount of the advance for the purchase of the land and the construction of the house does not exceed eighteen months' pay of the officer concerned.

The officer should sign an agreement in F. R. Form No. 26 at the time of taking an advance for the purchase of land and the amount should not exceed what is required for the purpose. A mortgage deed in F. R. Form No. 27 should be executed before any further advance is drawn for the purpose of constructing the house. The mortgage deed must be registered within four months of its execution.

In order to save Government from loss, the applicant's title to the property should be carefully examined by the sanctioning authority and the instructions laid down in F. R. Appendix No. 16 should be followed.

(b) An advance may be made to an officer in exceptional circumstances, for the purchase of a house in places where house-rent is exceptionally high; the general principles of clause (a) being applicable and the officer being required, in addition to a mortgage-deed, to deposit with Government satisfactory evidence of a clear title to the house.

NOTE 1.—An advance drawn under this rule may include provision not only for the cost of the house purchased, but also for the cost of any repairs or improvements which the purchaser of the house may desire to make.

NOTE 2.—The advance may be drawn in full at once, but satisfactory evidence should be produced before the audit officer to show that the amount advanced for the purchase has been spent within three months of its drawal and the amount advanced for repairs or improvements (*see* note 1) within a further period of two months. A certificate to this effect from the head of the office will ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in ten years. Interest will be calculated in accordance with note 3 to rule 290 and the recovery thereof will be made as laid down in sub-rule V under clause (a).

NOTE 3.—When asking for the authority for payment of the advance (*vide* S. R. 447) the controlling officer should record on the bill a certificate to the effect that he has secured and retained with him an agreement in F. R. Form No. 26 signed by the applicant pending execution of the final mortgage bond in F. R. Form No. 28 after the house is actually purchased. The fact of execution and registration of the latter bond should also be intimated to the Accountant-General as soon as possible.

(c) An advance may be made under the following rules to an officer to enable him to effect repairs to his house:—

I.—An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay large in comparison with the value of the house.

II.—Not more than one advance is admissible in respect of the same house.

III.—No advance shall exceed six months' pay of the officer to whom it is made, and it will be drawn as laid down in sub-rule III under clause (a).

IV.—An advance may be made to an officer to repair a house which he has built or purchased with a previous advance under clause (a) or (b), but unless Government permits otherwise, at least five years must lapse since the previous advance was drawn.

V.—Subject to the above, the general principles of clause (a) or (b), as the case may be, shall apply, the maximum period for repayment of such advances being two years. Interest will be calculated and recovered in accordance with sub-rule V under clause (a).

NOTE 1.—Advances to officers of departments whose pay and allowances are not audited by a civil account officer, must be debited to those departments and not retained in the civil books.

NOTE 2.—The "gross" amount of advances granted under these rules should not exceed the amount provided in the sanctioned budget estimate of ways and means.

NOTE 3.—Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses are contained in F. R. Appendix No. 16.

Advances for Purchase of Conveyances.

294. Sanction of Government is necessary to the grant of an advance to an officer for the purchase of a motor car or a motor boat subject to the following conditions:—

- (1) An advance will be given only when Government consider that it is in the interest of the public service that the officer should use a car or a boat in the discharge of his duties.
- (2) The total amount to be advanced to an officer shall not exceed Rs.7,500, or eight months' pay, or the anticipated price of the car or boat, whichever is less. If the actual price paid is less than the advance taken the balance should be forthwith refunded to Government.

NOTE.—For the purposes of an advance drawn in England in respect of a motor car, "actual price" will also include, in cases in which the advance drawn included estimates of these charges, the amount of freight actually paid on the car up to a port in Pakistan, the cost of its insurance during the voyage and the customs duty paid in Pakistan.

- (3) (a) An officer who is on leave or about to proceed on leave for whom an advance has been approved by Government will not be allowed to draw the advance earlier than a week before the expiry of the leave; but an officer who is on leave out of Pakistan or about to proceed on leave out of Pakistan will be allowed to take it from the High Commissioner six weeks before his departure for Pakistan.
- (b) An officer taking an advance from the High Commissioner within six weeks of his departure for Pakistan under sub-clause (a), may include in the amount of the advance required charges separately estimated on account of freight on the motor car to a port in Pakistan and of the customs duty thereon payable in Pakistan, as also the cost of its insurance during the voyage. In the case of an

officer, who purchases a car in Europe prior to six weeks of his departure back to Pakistan, no advance will be allowed to be drawn in England, but on bringing the car into Pakistan such an officer may apply for an advance to cover the price of the car as valued on landing in Pakistan for customs purposes (which will include the freight), and the cost of insurance, *plus* the customs duty paid on the car. The customs receipt should be produced in both cases.

NOTE.—An officer, who purchases a car in Europe prior to six weeks of his departure back to Pakistan and who does not hold a post for which a motor car has been definitely recognised by Government to be necessary, should, if he proposes to apply for an advance on return to Pakistan, inform Government of his intention and obtain their consent before he brings a car to Pakistan.

- (4) Recovery will be made by deducting monthly instalments equal to one-forty-eighth part of the advance from the pay bill of the officer concerned. The amount of interest calculated in accordance with note 3 to rule 290 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

NOTE.—The amount of the advance to be recovered monthly, should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

- (5) Except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, the previous sanction of Government is necessary to the sale by him of a car or a boat purchased with the aid of an advance which with interest accrued in accordance with note 3 to rule 290 has not been fully repaid. If an officer wishes to transfer such a car or boat to another officer who performs the duties of a kind that renders the possession of a motor car or a motor boat necessary, Government may permit the transfer of the liability attaching to the car or the boat to the latter officer, provided that he records a declaration that he is aware that the car or the boat transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.
- (6) In all cases in which a car or boat is sold before the advance received for its purchase from Government with interest accrued in accordance with note 3 to rule 290, has been fully repaid, the sale-proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the car or board

is sold only in order that another car or boat may be purchased Government may permit an officer to apply the sale-proceeds towards such purchase, subject to the following conditions:—

- (a) the amount outstanding shall not be permitted to exceed the cost of the new car or boat;
- (b) the amount outstanding shall continue to be repaid at the rate previously fixed;
- (c) the new car or boat must be insured and mortgaged to Government as required by these rules.

NOTE 1.—An officer may be allowed advances to purchase more than one car or boat at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular officer does not exceed the limit within which advances may be given.

NOTE 2.—A Government servant who draws an advance in Pakistan for the purchase of a motor car or motor boat is expected to complete his negotiations for the purchase, and to pay finally for the car or boat, within one month from the date on which he draws the advance; failing such completion and payment, the full amount of the advance drawn, with interest thereon for one month, must be refunded to Government. At the time of drawing the advance the Government servant will be required to execute an agreement in F. R. Form No. 32 and, on completing the purchase, he will further be required to execute a mortgage bond in F. R. Form No. 33, hypothecating the car or boat to the Governor as security for the advance. The cost price of the car or boat purchased should be entered in the schedule of specifications attached to the mortgage bond. In the case of advances drawn in England, a similar agreement and a personal security bond in the form prescribed by Government will be executed at the time of drawing the advance and at the time of purchase, respectively.

When an advance is drawn, the sanctioning authority will furnish to the account officer a certificate that the agreement in F. R. Form No. 32 has been signed by the officer drawing the advance and that it has been examined and found to be in order. The sanctioning authority should see that the car is purchased within one month from the date on which the advance is drawn and should submit every mortgage bond promptly to the account officer for examination before final record.

NOTE 3.—The form of mortgage bond executed by a Government servant drawing an advance in Pakistan for the purchase of a motor car or motor boat provides for insurance against full loss by fire or accident. Insurance on owner-driven or other similar qualified terms is not sufficient for the purpose of this rule. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in cases where—

- (a) the owner of the car undertakes to meet the first Rs.50 or so of a claim preferred against an insurance company in the event of an accident, or.
- (b) the car is not insured against accident for any season of the year during which it is not in use but is stored in a garage.

Such insurance should be effected within one month from the date of purchase of the car or boat. A Government servant drawing a similar advance in England is required to effect insurance within one month of his arrival in Pakistan, unless an insurance policy is already in existence. Contravention of these orders will render the officer liable to refund the whole of the amount advanced with interest accrued unless good reason is shown to the contrary. The amount for which the car or boat is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the officer should refund the difference to Government. The amount to be refunded must be recovered in not more than three monthly instalments.

NOTE 4.—Advances for the purchase of motor cars or motor boats to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the Government to which the officer belongs for the necessary sanction. Government may sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been lent to a municipality whose financial position will not permit of the advance being made from its funds, Government may, at its discretion, sanction advances from general revenues, provided the officer's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

NOTE 5.—The amount of advances granted in any year under this rule should not exceed the amount provided under "Loans and advances bearing interest" for that purpose.

NOTE 6.—The grant of an advance under this rule to a Government servant who proceeds on deputation out of Pakistan and desires a motor car for use during his deputation is not admissible.

NOTE 7.—Advances for the purchase of motor cars may be granted to Hon'ble Ministers (which term includes the Hon'ble Chief Minister also) on the same terms as are applicable to Government servants except as provided below:—

- (a) The amount to be advanced shall not exceed Rs.9,000 or six months' pay of the Hon'ble Minister or the anticipated price of the car whichever is less.
- (b) The advance will be repayable in 30 equal monthly instalments *plus* one instalment for the interest accruing on it.
- (c) In the event of the Hon'ble Minister vacating his office by resignation or otherwise before repayment of the advance in full together with interest which accrued on it, the car will either be returned to Government in lieu of the unpaid instalments or if he intends to retain the car the outstanding balance with interest, will have to be paid in full, in one instalment, by the outgoing Hon'ble Minister within a month of the date of his vacating office.
- (d) The advance will be sanctioned by the Finance Department.

295. Government may sanction an advance to an officer for the purchase of a motor cycle subject to the following conditions:—

- (1) That the advance is given only when Government consider that it is in the interest of the public service that the officer should use a motor cycle in the discharge of his duties.
- (2) That the substantive pay of the officer does not exceed Rs.1,200 a month.
- (3) That the amount of the advances does not exceed Rs.2,000 or the anticipated price of the cycle, whichever is less. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.
- (4) That the recovery is made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the pay bill of the officer concerned, and that the amount of interest calculated in accordance with note 3 to rule 290 is recovered as laid down in sub-rule V under clause (a) of rule 293.

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

- (5) That, except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor cycle necessary, the previous sanction of Government is necessary to the sale by him of a cycle purchased with the aid of an advance which with interest accrued in accordance with note 3 to rule 290 has not been fully repaid. If an officer wishes to transfer such a cycle to another officer who performs duties of a kind that renders the possession of a motor cycle necessary, Government may permit the transfer of the liability attaching to the cycle to the latter officer, provided that he records a declaration that he is aware that the cycle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.
- (6) That in all cases in which a cycle is sold before the advance received for its purchase from Government with interest accrued in accordance with note 3 to rule 290 has been fully repaid, the sale-proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the cycle is sold only in order that another cycle may be purchased Government may permit an officer to apply the sale-proceeds towards such purchase, subject to the following conditions:—
- (a) the amount outstanding shall not be permitted to exceed the cost of the new cycle;
 - (b) the amount outstanding shall continue to be repaid at the rate previously fixed;
 - (c) the new cycle must be insured and mortgaged to Government as required by these rules.

NOTE 1.—Notes 1 to 5 under rule 294 apply to cases coming under this rule also.

NOTE 2.—The grant of an advance under this rule to a Government servant who proceeds on deputation out of Pakistan and desires a motor cycle for use during his deputation, is not admissible.

296. Government may sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of the Civil Service of Pakistan or Police Service of Pakistan for the purchase of means of conveyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions:—

- (1) An advance will be allowed only when the appointment held entails duties involving touring. In the case of the purchase of bicycles, the advance may, however, be granted even though the post held does not entail touring, if in the opinion of Government the possession of a bicycle will add to the efficiency of the Government servant concerned.

- (2) The total amount to be advanced to an officer shall not exceed two months' pay or Rs.250, whichever is greater, and shall be limited to the anticipated price of the article to be purchased. If the actual price paid is less than the advance taken, the balance should forthwith be refunded to Government.
- (3) Recovery will be made, unless Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advance from the pay bill of the officer concerned. The amount of interest calculated in accordance with note 3 to rule 290 will be recovered as laid down in sub-rule V under clause (a) of rule 293.

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

- (4) The article purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon in accordance with note 3 to rule 290 is repaid.

NOTE.—Note 5 under rule 294 applies to cases coming under this rule also.

Other Advances.

297. Advances may also be made under the rules specified below:—

- (a) To an officer under orders of transfer, up to an amount not exceeding one month's substantive pay *plus* the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by any officer who should not ordinarily be of lower rank than the principal district officer in the department concerned. The advances should be recorded on the officer's last-pay certificate. The advance of pay should be recovered from the pay of the officer in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

NOTE 1.—The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

NOTE 2.—Clause (a) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who, under rule 105(a), East Bengal Service Rules, Part II, follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.

NOTE 3.—A Superintending Engineer or divisional officer of the Communications, Buildings and Irrigation Department may grant advances under this clause of any officer under his jurisdiction, including himself.

NOTE 4.—When a single lump sum advance is drawn to cover the travelling expenses both of the officer himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the officer's family do not actually make or complete the journey with him. In such a case, the officer should certify on each adjustment bill

submitted by him that a further bill in respect of travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

NOTE 5.—The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the officer there, on production of the last-pay certificate showing that no advance was drawn at the old station.

NOTE 6.—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(b) To any Government servant—

(i) on arrival in Pakistan on first appointment, of an amount not exceeding two months' substantive pay less the amount of any advance made in England.

NOTE.—When a Government servant on arrival in Pakistan asks for an advance and produces no last-pay certificate, an advance may be granted by the Accountant-General, on the Government servant furnishing a declaration that he has not received any advance from the Office of the High Commissioner for Pakistan.

(ii) on return from leave other than leave on average pay not exceeding four months or deputation out of Pakistan, not exceeding two months' substantive pay or Rs.1,000 whichever is less, in addition to any advance made in England, provided no advance has been drawn under clause (a) above.

NOTE.—The advance may be drawn under the orders of the Accountant-General from any treasury in Pakistan to be specified in such orders. Such advances, as well as similar advances made in England, are recoverable by monthly instalments of one-third of pay fixed in whole rupees.

Exception 1.—The recovery of an advance made under the military leave rules to a Military Officer in civil employ subject to the military leave rules is regulated by those rules.

Exception 2.—Special passage advances made in England by the High Commissioner for Pakistan at his discretion to enable officers to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances; *vide* Note 3 to Rule 290.

(c) (i) To an officer, other than an inspecting officer, for himself or an assistant or deputy, proceeding on tour, to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the officer's return to headquarters or 31st March, whichever is earlier.

NOTE.—Advances under this sub-clause should not be applied to the expenditure of any gazetted officer, except an officer of the Forest Department, which is meant to be covered by his travelling allowance.

(ii) To non-gazetted officers or members of the lower subordinate service accompanying officers proceeding on tour, by the head of their office, to an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tour or 31st March, whichever is earlier.

NOTE 1.—A second advance cannot be made to an officer under this clause until account has been given of the first.

NOTE 2.—Subject to the restrictions specified above, advances under this clause may be granted in all cases of journeys in respect of which travelling allowance is admissible, as for a journey on tour.

(d) To a treasury officer or district superintendent of police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(e) For law-suits to which Government is a party.

N.B.—The advances mentioned in clauses (c), (d) and (e) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of establishments.

(f) Under the rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families, *vide* rules in Section III, Chapter XIV of East Bengal Service Rules, Part I.

NOTE.—Note 5 under rule 294 applies to this clause also.

(g) By Superintending Engineers to engineering subordinates for the purchase of a tent on the first occasion of their requiring one; such an advance should be limited to a reasonable amount, and should be recovered in twelve equal monthly deductions from pay commencing three months after the date of the advance.

Conditions of Repayment.

298. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. It is, however, open to Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under rules 293, 294 and 295, the whole amount shall be completely recovered by the due date.

CHAPTER XIII.—Budget.

SECTION I.—RESPONSIBILITY FOR THE PREPARATION OF BUDGET ESTIMATES.

299. Under rule 50(f) of the Rules of Business the responsibility for the preparation of the statement of estimated revenue and expenditure which is laid before the legislature in each year as well as any supplementary estimates or demands for extra grants lies with the Finance Department. The material on which such estimates are based is obtained by that department from the departments concerned. The Accountant-General, East Bengal, is however responsible for rendering such assistance in the preparation of the budget estimates as may be settled in consultation with the Finance Department and is bound to supply any information in connection with the budget estimates, which he is in a position to furnish, and to offer any opinion or advice in connection therewith which may be required by Government.

The heads of departments and other subordinate authorities are responsible for the submission of correct detailed estimates punctually on the dates fixed by the Finance Department.

SECTION II.—PREPARATION AND SUBMISSION OF DEPARTMENTAL ESTIMATES.

300. A complete list of officers who are required to submit detailed estimates, channels through which their estimates are submitted and the dates fixed for submission of their estimates is given in F.R. Appendix No. 7.

As the time available for examination and consolidation of the estimates is very limited, and delay in the submission of a single estimate dislocates the work seriously, punctuality in the submission of the estimates should be carefully observed by all the departmental officers concerned.

The Form of the Estimates.

301. The forms for the preparation of the estimates contain separate columns to show—

- (1) the detailed heads of estimates,
- (2) actuals of the previous year under each detailed head,
- (3) budget estimate of the year current,
- (4) revised estimate of the year current, and
- (5) budget estimate of the ensuing year.

302. The following instructions should be observed in the preparation of the revised and budget estimates:—

(A) Revised Estimates (Revenue and Expenditure).

Departmental officers must keep themselves informed as to the progress of revenue and expenditure of the year under different budget heads, as compared with the revenue and expenditure for the corresponding period of the previous year and prepare as accurate a forecast as it is possible to make at the time of preparing the budget estimates for the ensuing year. Registers of demands and liabilities should be maintained for the purpose so as to advise the Finance Department, from time to time, as to the amount of revenue that is likely to be realised, or the amount of expenditure that is likely to be incurred during the remaining months of the year current. The Finance Department will base their revised estimates on these figures together with any other information that may be available. The function of the Accountant-General in the matter would be to check the revised estimates, and advise the Finance Department, if so required, with reference to the actuals and any other information in his possession.

(B) Budget Estimates.

(I) *Revenue*.—Departmental officers are responsible for the preparation of the estimates of revenue under the different budget heads under their control, and as accurate a forecast, as it would be possible to make, should be prepared from the register of demands maintained by them as well as any outstandings of previous years that are likely to be realised during the ensuing year.

(II) *Expenditure*.—The estimate of expenditure is divided into two parts:—

1. The estimates for ordinary charges.
2. Estimates for new expenditure.

(I) Estimates for *ordinary expenditure* should provide for—

- (a) Fixed charges, viz., pay of gazetted Government servants and establishments, etc.
- (b) New charges, which have been finally sanctioned for introduction in the ensuing year.
- (c) Fluctuating charges, such as travelling allowances, supplies and services and contingencies.

(i) For fixed charges, the detailed estimates should show the full amount of sanctioned scale, permanent or temporary, with numbers and rates of pay for officers and establishments with increments falling due during the year, in the case of progressive or time-scale pay, and any extra expenditure due to officiating pay as far as can be foreseen. When savings are anticipated due to absence or other causes, a lump deduction should be made.

NOTE.—Fixed establishment should not be treated as fixed for all time. They should be reviewed by heads of departments from time to time.

Similarly, sanctions to recurring contingent expenditure should also be brought under the review of heads of departments from time to time.

(ii) The estimate for fluctuating items, such as travelling allowances, contingent charges and the like, should be based on the actual expenditure of the three years last past, which should be separately noted in red ink in the estimates with explanation for any allowance for increase or decrease in the ensuing year.

The estimate for non-contract contingent charges should be checked by controlling officers when possible by comparison with the expenditure on similar objects in other similar offices under their control.

The estimate for contract contingencies should be based on the sanctioned amount of the contract grant together with any unspent balance of the grant of the previous year, that may be available for regrant during the ensuing year.

(iii) Charged expenditure should be supported by a separate statement giving the names and pay of the officers coming into that class.

(iv) The explanatory memorandum accompanying the estimates should clearly explain the variations in the figures and repetition and omission of any special item.

(2) For *new expenditure*, no provision should be made in the estimate until sanctioned by the Finance Department. A schedule should be furnished with the estimates showing any major items for which proposal had been submitted to the Finance Department through the administrative department concerned beforehand, and their acceptance was obtained, and any minor items for which no previous sanction has been obtained but which the departmental officers consider necessary to provide for.

NOTE.—Items of expenditure under Rs.100 per annum (recurring) and Rs.1,000 (non-recurring) may be treated as minor items for the purpose of this rule.

(i) The schedule will be in two parts—Part I for recurring and Part II for non-recurring expenditure. The form in the case of Part I will be as follows:—

Serial number of item.	Nature of item.	Cost during budget year.	Ultimate recurring cost.	Remarks.
1	2	3	4	5

The form in the case of Part II will be the same except that in column 4 the heading will be "Expenditure to be incurred in future years".

(ii) In column 5 should be given the references to the Government order, if any, sanctioning the inclusion of items in the schedule.

(iii) Expenditure relating to buildings or other civil works projects should be dealt with in a separate schedule, but no project should be entered until the estimate therefor has been finally sanctioned.

(iv) In the case of expenditure which will be incurred in England a note should be made in the remarks column.

The schedule of new expenditure must be submitted to the Finance Department not later than the 15th September; supplementary schedules may be sent not later than the 31st October, if orders are received accepting inclusion of a scheme in the schedule after that date.

303. The estimates should be prepared in triplicate, one copy of which should be kept in the office of origin, and duplicate and triplicate copies sent simultaneously to the Accountant-General and the Finance Department respectively.

Estimates for Expenditure in England.

304. The charges incurred in England by the High Commissioner on account of civil leave and deputation allowances, cost of stores purchased in England and any other class of expenditure abroad are estimated for separately; but the charges for exchange and for freight paid in Pakistan as well as other expenses in connection with these stores incurred at ports or elsewhere in Pakistan are treated as expenditure in Pakistan, and provision should be made accordingly in the estimates of the department concerned.

305. Estimating officers must send in their estimates and explanatory notes to the administrative department concerned by the end of August for transmission to the Finance Department by the 15th September.

SECTION III.—GRANT AND ITS DISTRIBUTION.

306. After the grants have been voted by the legislature, and duly authenticated as provided for in section 80 of the Act a grant or portion of a grant allotted to each major head of accounts together with any sum sanctioned by Government for charged expenditure under the same major head of accounts, is communicated by the Finance Department to the departments concerned in the shape of lump sums, known as primary units of appropriations, as shown in F.R. Appendix No. 8. The department concerned then makes arrangements for distributing and communicating the sanctioned funds among the controlling and disbursing officers, and informs the controlling officers of any specific reductions in any items of expenditure within the grants made by the Legislative Assembly. The Accountant-General will render such assistance in the distribution of grants as may be settled in each case.

307. The distribution of the grant is usually effected as under—

- (i) The whole or a part of the appropriation for a primary unit within a grant may be placed at the disposal of a controlling or a disbursing officer, or the primary unit may be broken up into a number of secondary units (each of which will cover either one or a number of detailed heads of account) and the appropriation for any of these, wholly or in part, may be placed at his disposal.
- (ii) A controlling officer, at whose disposal an appropriation for a primary or a secondary unit has been placed, may, out of it, allot funds for expenditure on a specific item, or on a group of items.

NOTE.—Any distribution of appropriation among specific items or group of items which may be made by a disbursing officer for purposes of his control over the expenditure will not be recognised by the Accountant-General and should not be intimated to him.

- (iii) The sum total of all appropriations made by any controlling authority from a unit should not exceed the amount of the unit, or a portion thereof, placed at his disposal.

- (iv) The appropriation for a unit can be increased or decreased only by a formal order of reappropriation authorising a transfer of funds from one unit to another (*vide* rules regarding reappropriation).

308. An appropriation or a reappropriation within the grants of a year can be authorised at any time before, but not after, the expiry of the year.

309. An appropriation is intended to cover all the charges, including the liabilities, if any, of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any unspent balance lapses and is not available for utilisation in the following year, but Government will ordinarily endeavour to include any anticipated lapse in the demand for the following year.

SECTION IV.—POWERS OF REAPPROPRIATION.

310. After grants have been voted by the Legislative Assembly—

- (a) the Finance Department can sanction any reappropriation within a grant from one major, minor or subordinate head to another.
- (b) the Minister-in-charge of a department can sanction any reappropriation within a grant between heads subordinate to a minor head which does not involve undertaking a recurring liability, provided that a copy of any order sanctioning such a reappropriation shall be communicated to the Finance Department as soon as it is passed.

Different kinds of Reappropriation.

311. The different kinds of reappropriations that may arise and the authorities competent to sanction the reappropriations are detailed below:—

- (1) *From a voted to another voted-head within a grant.*—(a) The Finance Department of Government can sanction reappropriation from one major; minor or subordinate head to another. (b) Ministers can sanction reappropriation between heads subordinate to a minor head which does not involve undertaking a recurring liability.
- (2) *From a voted to another voted-head from one grant to another.*—Supplementary grants should be voted by the Legislative Assembly in such cases, as no authority subordinate to it has power to reappropriate.
- (3) *From one charged-head to another charged-head.*—Ministers may sanction reappropriation between charged-heads subordinate to a minor head. The Finance Department should sanction any other formal reappropriation that may be necessary from one charged-head to another.
- (4) *From a charged-head to a voted-head.*—No reappropriation is admissible as the voted grant cannot be increased except by the Legislative Assembly.

312. No reappropriation from a voted to a charged-head is admissible, but the Finance Department can sanction supplementary funds for any charged service against earmarked savings under specified voted grants, provided that executive orders are issued to the authority controlling the specified voted grant to restrict the expenditure within the reduced figure.

Expenditure not provided for.

313. Expenditure for which no provision has been made in the budget estimate of the current year should rarely, if ever, be incurred.

If on account of exceptional reasons, expenditure, which is either not provided for in the budget estimates of the current year or is in excess of the budget provision, has to be incurred, and if the authority incurring the expenditure is not in a position, to find funds by reappropriation, application should be made for the provision of additional funds, accompanied by a statement in F.R. Form No. 25 showing how the expenditure is proposed to be met. When such an application is sent the reasons for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year should be stated. It should also be explained why the need for the expenditure was not foreseen in time for its inclusion in the budget estimates. It should be borne in mind that excesses over the grants voted by the legislature require the sanction of that body.

When demands (original or supplementary) for appropriation of the necessary amounts for the expenditure are placed before the Legislature, suitable provision should always be made for anticipated liabilities including those arising out of the delayed closing of accounts of any financial year [*cf.* Article 245, Account Code, Volume IV]. Restriction on the adjustment against the previous year's accounts, in certain circumstances should not be used as a cloak to conceal the results of defective budgeting. The onus of proving that the disbursements could not have reasonably been anticipated should lie on the controlling officer.

SECTION V.—WATCHING OF ACTUALS.

314. It is an important function of a departmental controlling officer or a disbursing officer at whose disposal a grant is placed, to keep constant watch over the progress of expenditure under different units of appropriation separately for voted and charged items and to keep a separate record of all liabilities. He should also keep himself informed of such circumstances as may affect the progress of expenditure, in order to take early steps for obtaining supplementary grants, or surrendering any probable savings, as may be necessary.

315. The responsibility of departmental controlling officers cannot possibly be exercised effectively unless they introduce a system, whereby they are in possession of the most up to date information as to the progress of the expenditure incurred by the various Government servants subordinate to them. They

must not depend on the figures of the audit office, as these figures must always be two months in arrears and cannot include items of expenditure which may have been passed for payment, but not paid, and that office cannot be in as good a position as the controlling officer to advise as to the possible future expenditure. The audit office may be asked to check their figures, but for the reasons indicated above should not ordinarily be asked to advise as to the probable expenditure during the year. For such information, departmental controlling officers must rely upon their own subordinate Government servants, and the records of past expenditure which should be maintained in their offices.

SECTION VI.—APPLICATION FOR SANCTION TO EXPENDITURE.

316. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year, and if it has not been made, whether the funds can be found by reappropriation.

SECTION VII.—GENERAL RULES FOR PAYMENT AGAINST GRANTS.

317. No Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned, and when a Government servant exceeds the annual appropriation he may, under orders of Government, be responsible for the excess.

NOTE.—In the rare cases where expenditure in excess of the amount provided is urgent and inevitable, this may be incurred, but the officer incurring it does so on his own responsibility and must immediately report the fact to his immediate superior with the request that additional funds may be provided to cover the excess and at the same time explain why it was not possible to foresee the necessity for an extra grant.

318. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year.

319. No money should be withdrawn from the treasury unless it is required for immediate payment. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time or to prevent the lapse of appropriations.

SECTION VIII.—SPECIAL RULES FOR THE COMMUNICATIONS AND BUILDINGS DEPARTMENT.

320. (a) In the case of charges against suspense accounts, any expenditure which is not expected to cause an excess over net provision for the year, may be held to be covered thereby. See also rule 324(b).

(b) For payments chargeable to the account of other divisions, departments or Governments, or of non-Government works, and repayments of deposits, a divisional officer does not require any specific provision of funds within the appropriations for his own division. It is sufficient to see that such payments are made only in accordance with the rules.

321. No appropriation is needed for recovery of expenditure of the following classes, as these items represent receipts and not payments for which grants are required:—

- (i) Recoveries booked under the minor heads “Recoveries of expenditure,” “Recoveries on revenue account” and “Receipts and recoveries on capital account”
- (ii) Recoveries shown under any of the “Deduct—Recoveries” head subordinate to the minor head “Establishment”

322. Any savings under the minor head “Loss or gain by exchange”, due to there being a gain when loss was anticipated, or to the amount of the gain being greater than was anticipated, are not available for reappropriation as a gain represents receipts though booked as *minus* expenditure in the accounts and additional receipts cannot be appropriated towards additional expenditure without a supplementary grant.

Watching of Actuals in the Communications and Buildings Department.

323. It will be found convenient, in practice, to adopt the plan indicated below for divisional offices (*vide* also rule 314):—

- (a) The progress of expenditure on works or other items for which there are specific appropriations, should be watched individually month by month, through the register of works, contingent register and other relevant accounts.
- (b) In respect of works or items, lump sum appropriations for which are placed at the divisional officer's disposal, he will watch the progress of expenditure against appropriations by the maintenance of a record (i) of the expenditure, in form of a progressive abstract showing, month by month, the up to date expenditure of the year, and (ii) of the grants, in the form of a register showing the appropriations and reappropriations ordered from time to time.
- (c) In this review of expenditure, undischarged liabilities play an important part and their effect on individual and lump sum appropriations should, therefore, be watched.

NOTE.—Liabilities may be divided into four classes, (i) those outstanding in the suspense accounts relating to contractors and labourers, in the accounts of works, (ii) those outstanding in any of the regular suspense accounts of the division, (iii) outstanding debts adjustable by book transfer, and (iv) matured claims of contractors, suppliers, etc., awaiting settlement, and all unmatured claims, recurring or non-recurring, likely to fall due for settlement before the close of the year. Liabilities of class (ii) may affect not only the grants for the minor head “Suspense” of the major head under which the suspense account concerned is classed, but also the grants for works and services falling under the same and other major heads (*see* also rule 324).

- (d) Anticipated credits (if any) which will ultimately be taken in reduction of the expenditure chargeable against any individual or lump sum appropriation should also be taken into account.
- (e) This review is of special importance in the last three or four months of the year.
- (f) If desired, this review may also be conducted collectively in respect of each primary or secondary unit of appropriation, a suitable register of appropriations being maintained for the purpose [see clause (b) (ii) above]. Such a review is of special help in formulating proposals for reappropriation.

324. The following points should receive special attention:—

- (a) The *minus* appropriation for the unit "*Deduct*—English cost of stores" is covered by an equivalent *plus* provision included within the appropriation for the units for works and stores. This additional provision under the latter units should be reserved for the English charges on stores. Any savings likely to accrue should be surrendered.
- (b) The appropriations for suspense accounts provide for the net increase or decrease during the year, that is, for the difference between the gross debits and the gross credits of the whole year. They impose an obligation on the divisional officer so to regulate his transactions during the year as to work up to the anticipated increase or decrease in the suspense balances. There is a corresponding obligation on him to make, in the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This responsibility is in respect of both the opening balances and the fresh operations (debits and credits) of the year. Where the clearance of any items is likely to cause any additional charges against other units of appropriation, the funds necessary to meet the charges should be reserved under those units.

CHAPTER XIV.—Powers of Sanction.

Classification of Charges.

325. Service payments on Government account are divided into two classes—Central (Federal) and Provincial. Section 100 of the Act and the Seventh Schedule to it show how the division has been made.

Powers of Sanction to Expenditure.

326. The powers to sanction or incur expenditure delegated to authorities subordinate to Government from time to time are contained in the Audit Manual.

Write-off of Losses.

327. (a) The irrecoverable value of stores or public money lost by fraud or the negligence of the individuals or other causes, may be finally written off by Government. Heads of departments or other subordinate authorities have the power to write-off losses within specified limits subject to the conditions (1) that the loss does not disclose a defect of system the amendment of which requires the orders of Government and (2) that there has not been any serious negligence on the part of some individual Government servant or Government servants which might possibly call for disciplinary action requiring the orders of higher authority.

(b) All sanctions to write-off should be communicated to the Accountant-General for scrutiny in each case and for bringing to notice any defect of system which appears to require attention.

NOTE 1.—The question of writing off will arise only when the value of stores or public money lost by fraud or negligence of individuals, etc., is found ultimately to be irrecoverable. The first step should always be to fix responsibility for the loss as provided for in rule 46 with a view to recovering from the persons responsible, the value of the stores, etc., lost.

NOTE 2.—This rule applies also to irrecoverable loans and advances sanctioned from the provincial loan account as well as advances specially sanctioned by Government for purposes of provincial administration.

NOTE 3.—The expression "value of stores" used in this rule should be interpreted as meaning "book value" where period accounts are maintained, and "replacement value" in other cases.

328. Government may waive the recovery of an amount placed under objection but it is open to the Accountant-General to require that the action taken in any case shall be reported as soon as possible to the committee on public accounts.

Communication of Sanction.

329. Sanctioning authorities should communicate to the Accountant-General copies of all orders sanctioning expenditure. When the consent or sanction of the Finance Department is required by the rules, such consent or sanction must be expressed in writing and communicated to the Accountant-General. It will, however, be open to such department to prescribe, by general or special order, cases in which its consent may be presumed to have been given, but a copy of any such order must be communicated to the Accountant-General.

330. All letters or memoranda conveying sanction to the grant of additions to pay such as special pay and compensatory allowance should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the office of the Accountant-General to see that it is correctly classified as special pay or compensatory allowance, as the case may be. In cases in which an official record in an open letter is considered undesirable, the reasons for the grant of such additions to pay should be communicated confidentially to the Accountant-General. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowances should be recorded.

331. Sanctions accorded by Government which involve any grant of land, or assignment of revenue, or concession, grant, lease or licence of mineral or forest rights, or a right to water power, or any easement or privileges in respect of any such concession or which in any way involve relinquishment of revenue, and which do not ordinarily enter the accounts of financial transaction of the province, should be communicated to the office of the Accountant-General, consolidated in yearly return, giving the details necessary for enabling the office of the Accountant-General to audit the sanctions accorded. The return should be submitted not later than the 20th April of every year.

Date of Effects of Sanctions.

332. A sanction of the Government of Pakistan or a sanction relating to central subjects of a provincial Government or other authority has effect from the date of the orders conveying the sanction.

In all cases these rules are subject to any special provisions, as to the date of effect in the rules, orders or sanctions themselves.

Lapse of Sanction.

333. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed with necessary provisions in the budget estimates.

NOTE.—This rule does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent of the post or a particular set of Government servants, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Special Rule for the Communications and Buildings Department.

334. The sanction to an estimate for a public work will originally cease to operate after a period of 5 years from the date on which it was accorded, but acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving, for the year in which the provision is made, the sanction to the estimate.

F. R. APPENDIX No. 1.

[Rule 46.]

I—Losses.

The following general principles have been laid down to regulate the enforcement of responsibility for losses sustained by Government through fraud or neglect of individuals:—

- (1) Means should be devised to ensure that every Government servant realises fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalise officers who are dishonest, careless or negligent in the duties entrusted to them.
- (2) It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the Audit Officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance, and if it is one which should be reported to the Accountant-General in terms of rule 43, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible—the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the Audit Officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government who will then negotiate with the Accountant-General for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.
- (3) In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.
- (4) In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

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

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

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

- (6) One reason why it is important to avoid delay [*vide* paragraph (2) preceding] is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accountant-General and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.
- (7) The fact that officers who were guilty of frauds or irregularities have been demobilised or have been retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

II—Fraud and embezzlement of Government money.

DEPARTMENTAL ENQUIRY.

The following rules have been laid down by Government for the guidance of officers in making departmental enquiries with reference to cases of fraud and embezzlement of Government money in which Government servants are involved and in which a prosecution is, or is likely to be, instituted:—

- (1) It has been found that where fraud or embezzlement of Government funds has occurred, there is a tendency for the authority concerned to regard the institution of criminal proceedings as absolving him from the responsibility of conducting immediately a thorough departmental enquiry, which reluctance may be enhanced by an apprehension that such an enquiry may prejudice the result of the trial. Departmental enquiries should not ordinarily be delayed pending decision of criminal cases, as there is a danger that at a later stage the evidence may disappear and a departmental enquiry be thereby rendered infructuous.

- (2) As exhibits must remain with the court until the case is disposed of, departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution, but it is essential that everything should be done to carry departmental proceedings as far as possible before prosecution begins. The particular stage to which departmental proceedings, prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it is emphasised that the proceedings should be completed up to the point that can properly be reached.
- (3) A common type of case is that where a number of persons is involved, one or more criminally and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of some and a departmental enquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental enquiry, or to carry it to the requisite stage before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.
- (4) The general rule should be that in all cases of fraud, embezzlement, or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted and awarded an adequate sentence the departmental proceedings against him will be formally completed, and the proceedings against other delinquents continued. If the accused is not convicted, or is inadequately punished, the departmental proceedings will be resumed against him too.
- (5) The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act, XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the persons accused; but the procedure as regards others involved against whom this Act is not employed should be in accordance with the instructions given above.

PROSECUTIONS.

The following supplementary instructions have been issued by Government for the guidance of departmental officers, with special reference to cases in which prosecutions in the criminal courts are or are likely to be, necessary:—

- (1) *Reports to be submitted to the Accountant-General and Government.*—(i) All losses of the kind referred to in rule 43, must be reported forthwith by the officer concerned, not only to the Accountant-General, but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred: they must not be delayed while detailed enquiries are made.
- (ii) Reports submitted under (i) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

- (2) *Criminal Investigation and Prosecution.*—(i) In cases calling for prosecution on a criminal charge it is important that a first information should be lodged with the police at the earliest possible moment. This step should not be delayed for the mere sake of completing departmental proceedings; it should be taken as soon as it is decided that a criminal investigation, with a view to prosecution ought to be instituted.
- (ii) The decision whether a first information is to be lodged or not will rest with the District Magistrate except in cases in which the alleged offender is subordinate to the District Judge when it will rest with the District Judge.
- (iii) First information should be lodged by the senior officer of the department concerned who is available in the district or subdivision. Where that officer is the District Magistrate, District Judge or District Superintendent of Police he may and ordinarily should direct an officer of suitable seniority subordinate to him to lodge the first information.
- (iv) Officers lodging first information will—
- (a) request the Superintendent of Police to arrange for the investigation to proceed from day to day;
 - (b) arrange that all witnesses and documents are made available to the investigation officer; and
 - (c) associate with the investigation officer an officer of the department who is not personally concerned with the irregularity leading up to the alleged embezzlement but who is fully cognisant of the rules and procedure of the office in which the loss has occurred.
 - (v) If, on completion of the police investigation, it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case it is necessary to move the District Magistrate to make special arrangements for a speedy trial and will request the prosecuting officer to make any application that he may think necessary.
- (3) *Sanction of Government under section 197, Criminal Procedure Code.*—If this sanction is required by the circumstances of the case, it should be applied for after police investigation has been completed but before the investigating officer has taken action under section 170, Criminal Procedure Code. The application should be made by the senior officer of the department stationed in the district.
- (4) *Prosecution in the courts.*—When the case is put into court by the police, the officer who lodged the first information, or his successor present in the station will see that all witnesses serving in the department and all documentary evidence in the control of the department, are punctually produced; and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
- (5) *Appeal.*—If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned present in the district will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed the usual way.

Appeals against acquittals can be made only under the order of Government.

(6) *Further reports to Government.*—The senior officer in the district of the department concerned will see that, in addition to the reports required under paragraph (1), prompt reports are submitted to Government through the usual channel regarding:—

- (a) the decision to lodge a first information or not;
- (b) the decision to prosecute or not to prosecute in any particular case;
- (c) the result of any prosecution;
- (d) the decision to proceed further in revision or appeal in any case;
- (e) the result of any proceedings in revision or appeal.

(7) *Consultation with Government.*—Notwithstanding anything in paragraphs (2) and (5), any matter may, if necessary, be referred to Government, through the usual channel before action is taken and this should be done in all cases in which the alleged offender is a member of a provincial service or of the Civil Service of Pakistan or Police Service of Pakistan. Such reference must be made and transmitted, with the greatest possible expedition.

F. R. APPENDIX No. 2.

[Rules 86, 108 and 171.]

Rules for the supply of articles required to be purchased for the public service.

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

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

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

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

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

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

Departments of Government, or officers specially authorised in this behalf, may, when they are satisfied that such a measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in East Bengal or alternatively elsewhere in Pakistan either wholly or in part.

NOTE.—The following officers have been authorised to exercise the power of granting such preference up to a limit of 5 per centum:—

Inspector-General of Police; Director of Public Instruction; Director of Agriculture; Director of Industries; Surgeon-General with the Government of East Bengal; Director of Public Health; Superintending Engineers, Communications, Buildings and Irrigation Department; Director of Land Records and Surveys; Inspector-General of Prisons; Superintendent, Government Press; Engineer-Superintendent, Government Dockyard, Narayanganj; Principal Officer, Mercantile Marine Department; Conservator of Forests; Chief Engineer, Public Health Department; Director of Animal Husbandry; and Principal, Veterinary College.

*Rule (1).—*Save as provided in rule (7), all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in East Bengal, for payment in rupees in Pakistan.

* *Rule (2).—*Tenders shall be invited in Pakistan, and abroad also when considered desirable, for the supply of all articles which are purchased under rules (1) to (4), wherever the value of the order to be placed is Rs.250 or more unless there are sufficient reasons to be recorded which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the condition as to delivery and payment prescribed in rule 1 shall be accepted.

In cases where the tender which is *prima facie* the most economical is not accepted, the reason for its non-acceptance should be recorded.

NOTE.—The principles regarding contracts and tenders are enunciated in rule 33 and should be followed strictly in all cases of contracts and tenders.

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

NOTE.—Copies of the lists of specifications and tests may be obtained direct from the Director-General of Supply and Development. The services of the Department of Supply and Development may also be utilised for check and local inspection of articles to be purchased.

*Rule (4).—*Important plant, machinery and iron and steel work, when obtained in Pakistan, shall be obtained only from firms approved by the Director-General of Supply and Development, and specified in the lists issued by him from time to time.

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

*Rule (6).—*Nothing in these rules shall be deemed to prohibit the purchase of stores by one department from another.

NOTE.—All articles manufactured in jails as mentioned in the catalogue to be issued annually must ordinarily be obtained from the jails and may only be purchased from private firms if the cost of buying articles in this way is materially less than that of obtaining them from the jails after taking cost of transport into account.

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

- (a) Where the value of the purchase exceeds Rs.5,000, the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules.
- (b) The purchasing officer may, at his discretion, either obtain the article that he requires by indent on the heads of mission or through the local High Commissioner for Pakistan, or purchase it direct from manufacturers or dealers abroad. When resort is had to direct purchase from manufacturers or dealers abroad, tenders shall, whenever practicable, be first obtained.
- (c) When articles are purchased abroad under this rule through the agency of the Trade Missions or the High Commissioner, payment shall be made by that department. In other cases payment shall be made—
 - (i) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer.

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

NOTE.—Payment for stores purchased under this rule in countries other than the United Kingdom should be made direct to the suppliers by the purchasing officers. In the case of stores purchased in the United Kingdom, the payment should be made in the following way:—

- (a) Payments for all purchases ordered through the High Commissioner will be made by him and the charges adjusted in due course.
- (b) Payments for articles obtained by a direct order from private firms and individuals can be made only through the High Commissioner for Pakistan. The officer desiring such a payment should, as soon as all the formalities necessary in connection with the receipts, inspection and verification of articles have been completed, forward the firm's bills in original to his accounts officer for audit and payment. Particular care should be taken to ensure that no double payment is authorised in respect of the same claim.

The procedure laid down in the above should be followed *mutatis mutandis* in the case of other payments, e.g., those chargeable to the estimates for a work, to be made direct to a party in the United Kingdom.

In cases in which orders for stores are placed direct on firms abroad on the basis of delivery, free on board vessel at port of despatch, and stores are inspected by the Director-General of Supply and Development, in the country of manufacture and actually delivered to him for despatch, the purchasing officers in Pakistan may, if they consider it desirable, authorise the suppliers to submit their bills to the Director-General of Supply and Development, who will certify that the stores referred to in the bill have been inspected by him and despatched under his arrangements. After verification the Director-General will pass the bills to the High Commissioner for Pakistan, for payment. The amount paid will be debited to the Accountant-General, East Bengal, through the remittance account, in the usual manner, supported by the suppliers' bills duly certified by the Director-General of Supply and Development. In cases in which it is desired to adopt this method of payment, the purchasing officers in Pakistan will give complete instructions to suppliers and the Director-General of Supply and Development. The purchasing officers should mention in their order that the supplying firms should submit their bills in duplicate—the original to the Director-General, when payment is taken from the High-Commissioner and the duplicate to the purchasing officer in Pakistan.

The Accountant-General, East Bengal, when making remittance to the High Commissioner, should also endorse a copy of his communication to the officer concerned in Pakistan. Special care should be exercised by the purchasing officer in differentiating the articles purchased through the agency of the Director-General to Supply and Development from those merely delivered to or shipped through his agency. In the former case the payment cannot be made from Pakistan; whereas in the latter case the procedure prescribed above should be observed.

Copies of all indents from abroad should be sent direct to the Director-General of Supply and Development and the Director of Industries, East Bengal, either before despatch or simultaneously with their despatch for scrutiny in order that he may suggest means of obtaining the articles locally, if possible.

NOTE.—This rule does not extend the financial powers of officers to make purchases of any kind, as laid down in paragraphs 433, 433A and 433B of the Audit Manual.

Annexure A.

- (i) Seeds.
- (ii) Cinchona bark.
- (iii) Articles for experimental purposes.
- (iv) China glass, cutlery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.
- (v) Copper, zinc and other non-ferrous metals produced in Australia or America.
- (vi) Timber produced in Australia or North America including the Commonwealth countries.
- (vii) Such articles as the Superintendent of Vaccine Institute may require for the preparation of vaccine lymph.
- (viii) Chemicals and scientific instruments.
- (ix) Preserved and tinned foodstuffs.

(x) Articles required for the residence of the Governor of East Bengal.

NOTE 1.—In the case of those departments in which no specific rules have been laid down defining the powers of the spending authorities in respect of "live stock," the stores rules will apply for purposes of purchases and writes off "live stock" unless anything is said in a rule to the contrary or unless the inclusion of "live stock" in "stores" is repugnant to the context of the rule. It follows from the above that rule 327 applies to cases of writing off the value of "live stock" in the case of departments referred to above.

NOTE 2.—Subsidiary instructions for the guidance of the officers who are required to make purchases of stores under the provisions of the above rules are contained in the Bengal Stores Manual, 1933, issued by the Commerce Department of Government.

F. R. APPENDIX No. 3.

[Rule 86 and Note to Rule 98.]

Inventory of Government property.

I—Dead-Stock.

(1) An inventory of the following dead-stock, namely, plant and machinery, furniture and fixtures should be maintained in all Government offices.

(2) The inventory should be priced whenever the items have to enter into the block account maintained for a Government commercial undertaking or the value of the items is necessary in order to enable Government to calculate the charge to be levied upon private persons or bodies. As regards other items, a numerical inventory would suffice, except for articles costing above Rs.25, but depreciation need not be shown against such items.

(3) The inventory should ordinarily be maintained at the site of the dead-stock. Whether it is desirable, in any particular case, to depart from this general principle or to maintain additional consolidated inventories elsewhere should be decided on the merits of each case.

(4) The inventory should be checked by the competent administrative authority once a year.

(5) The existing practice in the various departments should be scrutinized in the light of the above orders and, as far as possible, brought into harmony therewith.

II—Stores.

As regards consumable and perishable articles which come under the term "stores," a set of model rules is enclosed. It is not intended that these rules should replace the detailed stores accounting rules which exist at present in some of the more important departments, which have large stores transactions, e.g., the Communications, Buildings and Irrigation, etc. They are intended to be merely model rules to be applied with or without modifications, as the circumstances require, at the discretion of the competent administrative authority, in any department, office or institution where no such rules exist at present or where the existing rules are defective. It will be the duty of audit officers to bring to notice cases in which there is an hiatus to be filled by the application of these rules and cases in which losses to Government could have been avoided by the use of the rules.

III—Form of Inventory.

For maintaining the inventories of dead-stock and stores, the attached model form may be used, as far as practicable. When the value account need not be maintained, the columns relating to value may be kept blank.

Model Rules governing the maintenance, etc., of Inventories of Government Stores.

(1) A reliable list, inventory or account of all stores in the custody of Government servants must be maintained, in the form herewith enclosed to enable a ready verification of stores and check of accounts at any time, and transactions must be recorded in it as they occur.

(2) Priced lists, recording both quantities and values, must be maintained in cases where the stores are intended to be converted into money or where it is desired to distribute their cost over the works, items or objects on which they are actually used.

(3) Purely numerical inventories, recording quantities only, will suffice in cases when the stores are intended solely for the service of the department keeping them and it is not desired to distribute their cost. In such cases, the expenditure on stores must be charged off finally to the service concerned.

NOTE.—In some cases it may be found necessary to show prices against some articles, say when, for facility of identification or other reason, it is desirable to distinguish costly articles from cheap articles bearing the same general description otherwise. Such articles should not be treated as priced articles if the requirements of this rule are otherwise satisfied.

(4) The lists, inventories, or accounts of stores will in all cases be subject to such internal check as may be prescribed by the competent authority; whether or not they are subject to any check by the Accountant-General.

(5) A physical verification of all stores must be made at least once in every year under rules prescribed by the competent authority and subject to the condition that the verification is not entrusted to a person—

- (i) who is the custodian, the ledger keeper, or the accountant of the stores to be verified, or who is a nominee of, or is employed under, the custodian, the ledger keeper, or the accountant, or
- (ii) who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

The verification must never be left to low-paid subordinates and in the case of large and important stores, it should be, as far as possible, entrusted to a responsible officer who is independent of the superior executive officer-in-charge of the stores.

(6) In making a physical verification, the following instructions must invariably be observed:—

- (a) Verification must always be made in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him.
- (b) All discrepancies noticed must be brought to account immediately, so that the stores account may represent the true state of the stores.
- (c) Shortages and damages, as well as unserviceable stores, must be reported immediately to the authority competent to write-off the loss.

(7) Balances of stores must not be held in excess of the requirements of a reasonable period. In order to ensure the observance of this rule, a periodical inspection must be made by a responsible officer, who must submit a report of surplus and obsolete stores to the authority competent to issue orders for their disposal. The inspection must be made six-monthly in the case of perishable stores and once a year in the case of other stores unless there be good reason to the contrary. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

(8) The previous sanction of the competent authority should be obtained to the sale of stores regarded as surplus or obsolete, and to the write off of the value of stores.

(9) Where a priced inventory is maintained, it is essential that the values recorded therein shall not be materially in excess of the market value of the stores. The head of the department concerned must issue instructions to govern—

- (a) the fixation of prices with reasonable accuracy,

- (b) the periodical review and revision of rates, and
- (c) the agency to be employed in periodical revaluation.

NOTE.—The "market value" of an article, for this purpose, means the cost per unit at which the articles, or an article of a similar description, can be procured at a given time from some suitable public markets. It should be inclusive of carriage and incidental charges, and may even include a reasonable provision for wastage, breakage and depreciation when these are inevitable.

(10) All losses must be duly recorded and formal sanction of the competent authority must be obtained in respect of them even though no formal correction or adjustment of accounts is involved.

(11) (a) Losses due to depreciation must be analysed and recorded under the following heads, according as they are due to:—

- (i) Normal fluctuation of market prices.
- (ii) Fair wear and tear.
- (iii) Lack of foresight in regulating purchases.
- (iv) Neglect after purchase.

(b) Losses not due to depreciation should be grouped under the following heads:—

- (i) Losses due to theft.
- (ii) Losses due to neglect.
- (iii) Losses due to an act of God.
- (iv) Anticipated losses on account of surplusage of obsolete stores or of purchases in excess of requirements.

Dead-Stock*
Store

Account of

Department
Office.

1	Serial number.		
2	Quantity.		Opening balance.
3	Value.		
4	Number and date of voucher relating to receipts.		
5	Date of receipts.		
6	Quantity.		Receipt.
7	Value.		
8	Quantity.		Total.
9	Value.		
10	Details and document in support of issue.		
11	Date of issue.		
12	Quantity.		Issue.
13	Value.		
14	Quantity.		Written off as depreciation, shortage, etc.
15	Value.		
16	Quantity.		Total.
17	Value.		
18	Quantity.		Closing balance.
19	Value.		
20	Remarks.†		

*Both stock and state accounts may be maintained in this form deleting "Store" or "Stock" as the case may be.

†The officer who verified the balance by actual count should record over his dated initials the certificate "Balance verified" in the remarks column against the relevant item of "Closing balance".

F. R. APPENDIX No. 4.

[Rules 86 and 264.]

Miscellaneous Rulings relating to Contingent Charges.

(1) *Commission to banks.*—Commission to banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on famine relief works, such charges may be allowed, but only when the arrangements have been sanctioned by Government who before sanctioning such special arrangements should satisfy themselves by reference to the Deputy Controller of the Currency having jurisdiction in the matter of resource arrangements that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

(2) *Construction (petty) and repairs.*—(a) Expenditure on construction and repairs executed by civil officers can be treated as contingent expenditure of the department incurring it and classified as construction (petty) and repairs only when it does not exceed Rs.2,500 in amount. When it exceeds that sum, it should be treated as works expenditure, of the department vested with the administrative control of the expenditure. The monetary limit is inclusive of the cost of land.

(b) These orders do not refer to the Forest Department. Expenditure on works and repairs carried out by departmental officers is treated as works expenditure (A-VII—Communications and Buildings) in the Forest Department, irrespective of the limit of Rs.2,500. But if the execution of the works and repairs is entrusted to the agency of the Communications and Buildings Department, the outlay should be treated as works expenditure,

(2-A) *Conveyance hire.*—When a non-gazetted Government servant or a member of the lower subordinate service is despatched on duty to a place at some distance from his office and is summoned to his office by a special order of a gazetted officer outside the ordinary hours of duty, the expenditure involved may be paid by Government and charged to contingencies, provided—

- (a) That the head of the office certifies that the expenditure was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used.
- (b) That the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

(3) *Sanitary, Water-supply and Electrical Installations.*—(a) All works and repairs in connection with sanitary, water-supply and electrical installations to Government buildings should be carried out by, or through the agency of, the Communications and Buildings Department except in special cases under the orders of Government. The rules relating to the provision of these installations in Government buildings occupied as private residences are laid down in the Schedule to Chapter XVI of the East Bengal Services Rules, Part I.

(b) In the case of installations to the buildings, used or intended for non-commercial departments, the department carrying out the work will bear the cost.

NOTE.—The term “electric installation” includes bells and similar installations only when they form part of the main installation, i. e., if they are worked through transformers or lamps off a lighting circuit, but not when they derive energy from small primary batteries.

(4) *Fixtures and furniture.*—Every new building constructed by the Communications and Buildings Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the allotment of the Communications and Buildings Department. Consequently such special repairs, together with the

purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture, where supplied by the Communications and Buildings Department for new office buildings under the orders of Government, will be similarly charged.

(5) *Hot-weather establishment.*—Hot-weather establishment and fittings are a Government charge, subject to the control of Government.

(6) *Jail supplies and police clothing.*—Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

(7) **Liveries and warm clothing.*—(a) Liveries may be supplied under rules issued by Government, which rules should (1) name the offices the messengers of which may be supplied with liveries; (2) state the frequency with which each messenger of those offices may be supplied with liveries; and (3) lay down maximum limits for the cost of each livery. The rules should require the Government servants who are allowed to supply liveries to their messengers to show the total charges on account of each livery, or each set of liveries, in a form which will enable Accountant-General to check the expenditure, and to see that the rules laid down are duly observed.

(b) Warm clothing may be supplied under orders of Government to watchmen, guards, and other members of the Lower Subordinate Services requiring it.

(c) Charges for clothing and other articles for supply to members of the Lower Subordinate Services should be supported by a certificate to the effect that the incumbents of the appointments held by them for whom clothing, etc., are charged have not been supplied with them during previous months (according to the prescribed life of the clothing, etc., charged for). Full details as to the number of clothing or other articles and the rate at which paid for, should also be stated in the bill.

(d) The charges must be brought together in the contingent bill in such a manner as to enable the Accountant-General to see that the total cost is within the limit prescribed, and that the rules have been observed.

(8) *Locks.*—The purchase of locks of local manufacture is governed by rules (1) and (2) of the rules for the supply of articles for Public Service (F. R. Appendix No. 2). As a general rule locally manufactured locks should be used in Government offices and departments.

In exceptional cases (e.g., in Currency and Treasury Offices, etc.), imported locks may be used. As the requirements of individual officers in respect of imported locks are usually small and the cost trifling, such locks should ordinarily be purchased locally under rule (3) (a) of the Rules for the supply of articles for Public Service (F. R. Appendix No. 2). In cases where it is found necessary to purchase an imported lock through the Department of Supply and Development, the reason why an imported lock is considered essential should be stated in the indent.

(9) *Motor cars.*—Charges for the maintenance and upkeep of a car supplied to a Government servant other than heads of provinces at the public expense will be borne by the Government and by the Government servant, respectively, in the manner indicated below, the general principle being that the Government servant using the car shall bear those of its running expenses which are largely dependent as regards amount, on carefulness of management and which affect the continued efficiency of the car:—

(i) The Government servant using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants, and illuminants, as well as all occasional

*The belt and badge ordinarily worn by peons are not included in the term "livery".

storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

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

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

(10) *Police clothing.*—See. (6) *Jail supplies and Police clothing.*

(11) *Postal and telegram charges*—I. *Postal charges.*—(a) Payments for postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Accountant-General considers it necessary to require the sanction of Government.

(b) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, *except in the case of postage stamps, required for letters or other articles to be sent to foreign countries other than Commonwealth countries.* Receipts from the Treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in S.R. 256. In other cases receipts for expenditure incurred in the purchase of service postage stamps should be obtained upon a printed form filled up by the treasury clerks and signed by the Treasury Officer.

(c) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

II. *Telegram charges.*—(a) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices.

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

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

(c) State messages may be classed as "express" or "ordinary" at the discretion of the sender, and the following general principles are prescribed for the guidance of Government servants who should also bear in mind the necessity for keeping expenditure as low as possible;—

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the "ordinary" class.

(3) Messages should be classed as "express" only—

(a) in cases of great emergency,

(b) in cases where the despatching Government servant knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words, which can obviously be filled in by the receiver, should be omitted.

(d) Books of telegram forms required for official use may be obtained from the local telegraph office on cash payment.

NOTE.—Inland O.P.S.S. (On Pakistan State Service) telegram form—books for official use may be obtained on payment in cash or by cheque drawn on the Bank in favour of the accounts officer, telegraph check office, or by demand draft at par marked "on Government account".

(12) *Publications*—I. *Official*.—(a) Official publications issued in Pakistan, such as the Civil List, the departmental manuals, the Army Lists, etc., may be supplied to offices, the cost of which is charged to central or provincial revenues only under instructions from the Governments concerned or Government servants to whom the power to purchase books, newspapers and other publications has been delegated. A list of the Government servants to whom this power has been delegated should be furnished to the Government servants in-charge of the Government book depots where such publications are stocked, in order that they may be in a position to know whether a Government servant applying for an official publication has or has not been authorised to obtain it. In such cases, no payment should be required for books of this class. Local funds boards and municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

EXCEPTION.—The Pakistan Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the post office and telegraph department, respectively, on cash payment by Government servants and others requiring them.

(b) Government may lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the local funds.

II. *Non-official*.—(a) Books and newspapers or other periodical publications, whether published in or out of Pakistan, shall not be purchased, or subscribed for, at the public expense by any Government servant without the previous sanction of Government.

(b) Government may delegate to such heads of departments and other Government servants under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of Government servants subordinate to them.

(c) Books for the Education Department should be obtained under the present rules and usages.

(d) Judicial officers may purchase books suitable for a law library within their budget allotments, without obtaining previous sanction of Government.

(e) All heads of departments, and all Government servants to whom the power to purchase books and newspapers or other publications has been delegated should make their own arrangements direct with agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of Government servants subordinate to them. The purchase of publications published outside Pakistan should be made from firms approved by Government from time to time.

(f) The sanction for the supply should be communicated to the Accountant-General.

(g) Large payments to suppliers out of Pakistan, will be made by bank drafts to be obtained, if necessary, through the Accountant-General; but the ordinary method of remittance, will be by inland or foreign money or postal orders.

(h) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor-General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

(13) *Recurring charges*.—Small monthly payments for supplying drinking water and for dusting offices, etc.—Government may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them, who are entitled to draw contingent

bills, the authority to make small monthly payments to Government servants for supplying drinking water or for dusting offices, or for acting as night durwans, or for similar services in addition to their own duties, provided that—

- (1) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;
- (2) the allowance will not count for leave salaries or pension;
- (3) in the case of Government servants already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs.2 a month in any one case; and the head of the office must in sanctioning any such payment record his reasons therefor, and must satisfy himself—
 - (i) that the work to be done is really necessary;
 - (ii) that it is outside the regular duties of a Government servant on the permanent establishment; and
 - (iii) that the grant of the extra allowance to any such Government servant is distinctly more economical than the employment of fresh agency.

(14) *Rent.*—(a) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required.

(b) *This rule does not authorise payments or adjustments between departments.*

(c) The responsibility for the recovery of rents from officers in civil employ occupying public buildings ordinarily rests with the Communications and Buildings Department; but in exceptional cases, where the cost of a building has been treated as a civil charge, the Accountant-General must take the necessary steps to see that the Executive Engineer of the Division concerned is furnished with the necessary particulars.

NOTE.—Government may delegate to Commissioners of Divisions, heads of departments, the Chief Justice of the High Court, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of Rs. 144 per annum in each case subject to the condition specified above. Heads of departments possess in addition to these powers, power to sanction house rent for ordinary office accommodation within the following limits:—

When the accommodation is provided in a separate building—Rs. 100 a month.

When the accommodation is provided in a building partly used as a private residence—One-half of the total rent subject to maximum of Rs. 45 a month.

(15) *Repairs.*—See (2) *Construction (petty) and repairs.*

(16) *Sanitary installations.*—See (3) *Sanitary, water-supply and electrical installations.*

(17) *Rubber stamps.*—See (20) *Stationery and rubber stamps.*

(18) *Scales (country).*—Country scales are good enough for weighing letters. They can be obtained from the postal workshop.

(19) *Section-writing and copying.*—(a) No charge may be made for section-writing, i.e., for copying manuscript by piece work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(b) No person in receipt of a pay from Government can be paid for section-writing save with the special sanction of Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of departments, including in this term Collectors and District Magistrates and District and Sessions Judges, may be empowered by Government to sanction such charges within budget limits and subject to the proviso contained in the closing paragraph of the above rule.

(20) *Stationery and rubber stamps.*—Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the stationery office are not admissible, unless specially sanctioned by Government.

NOTE.—Government may delegate to any of their subordinate Government servants, whom they may select, the power to sanction petty purchases of stationery and rubber stamps, up to a limit of Rs. 20 in each case.

Charges for country stationery and carriage of stationery in the larger offices, as for instance, district offices, come under a separate major head "Stationery and Printing" and should be drawn on a separate bill.

(21) *Municipal rates and taxes—I. Incidence and payment of taxes on buildings other than residential.*—(a) As a general rule, municipal rates and taxes on non-residential buildings paid by, or passed on to a department, occupying the whole or part of the building is charged to contingencies of the department concerned. Where, however, the whole or part of the tax is paid by the Communications and Buildings Department or by any other department in administrative control of the building, the payments may be charged to the maintenance estimate of the buildings concerned.

(b) Taxes on non-residential buildings if paid by a department nominated by Government in this behalf and not passed on to the occupying departments are charged to "47—Miscellaneous—Rents and taxes".

(c) If the building is in the occupation of a single department, the taxes should be paid by that department.

(d) If the building is in the occupation of more than one department, or if the taxes are payable in a lump sum for a number of buildings in a municipal area, the taxes may be paid, in the first instance, by any one department nominated in this behalf by Government. When one of the several departments occupying a building or buildings assessed to lump sum taxes is a commercial department, a portion of the taxes calculated *pro rata*, in proportion to the accommodation actually occupied by each of the several departments, should be passed on to the commercial department concerned. The balance thereafter remaining, if it relates to a single non-commercial department occupying the rest of the building, should be passed on to that department; if it relates to more than one non-commercial department, it should not be passed on.

NOTE 1.—Before payment is made by a department which is not in occupation of the entire building concerned or if payment cannot be delayed, as soon after payment as possible, an acceptance should be obtained from every department which is in occupation of any portion of it.

NOTE 2.—No municipal taxes are payable on public buildings situated in cantonments.

II. *Incidence and payment of taxes on buildings occupied as residences.*—(a) Taxes on residential buildings if payable by Government, whether the buildings are under the administrative control of the Communications and Buildings Department or any other department, are charged to the maintenance estimates of the buildings concerned.

NOTE.—In cases where the whole or any portion of the taxes, which by local rule or custom are ordinarily leviable from the tenant, is paid by a department other than the department in administrative control of the building, the charge may be treated as contingent expenditure of the paying department.

(b) Except as provided in the note below this rule, taxes which are, by local rule or custom, ordinarily leviable from tenants should be paid, in respect of the term of his occupancy, by the occupant of the building, even though he be entitled to rent-free quarters.

NOTE.—If in any case it has been decided by the competent authority that the whole or any portion of the taxes should be borne by Government and not by the occupant of the building, the whole tax should be paid in the first instance by the department in administrative control of the building, and the portion, if any, payable by the occupant should then be recovered from him.

Decision of competent authority (Government)—(i) *Officers on a pay not exceeding Rs.150 per mensem.*—Government exempt from the payment of the occupier's share of municipal taxes (whether the amount is based upon the rental or on the actual amount of

service rendered) or from the payment of municipal taxes which are payable by Government in respect of the residence not being in the nature of house or property tax all officers occupying Government residence whose pay does not exceed Rs.150 per mensem.

N. B.—In these cases the occupier's taxes or taxes payable by Government in respect of the residence not being of the nature of house or property tax will be paid by the heads of offices concerned.

(ii) All officers not included in (i) above, who occupy Government residences, are liable to pay the entire amount of the municipal taxes payable by Government in respect of the residence not being of the nature of house or property taxes, i.e., occupier's share of municipal taxes which were before the passing of the Bengal Municipal Act, 1932, payable by them to the municipalities under the Bengal Municipal Act of 1884. The detailed instructions for the payment of those taxes, consequent on the passing of the Bengal Municipal Act, 1932, will be found in F. R. Appendix No. 5.

N. B. (1)—Government have from time to time exempted certain officers from the payment of the occupier's share of the taxes on residences which they are compelled to occupy solely for the proper performance of their duties. These exemptions will remain in force so long as these officers occupy the posts, or exactly similar posts to which the exemptions at present apply.

N. B. (2)—If the residence occupied by an officer falling under (ii) above forms part of a building which is partly used as a residence and partly as an office and the like, and if the residential portion is not separately assessed to taxes the total taxes payable by the occupier shall be apportioned between the portion occupied by the officer as residence and the portion occupied as office or the like, by the head of the department concerned in consultation with the Communications and Buildings Department and the Accountant-General.

III. *Method of payment.*—Payment of taxes by Government departments to local funds may be paid in cash or by book transfer as may be decided by the Accountant-General in consultation with Government.

IV. *Certificate to accompany payment.*—(a) Whenever there is any alteration in the valuation of buildings, the charges for municipal taxes in respect of the buildings which are borne on the books of the Communications and Buildings Department should be supported by a certificate from the divisional officer concerned in which he states either that he accepts the assessment or if he considers any assessment to be excessive, that all means have been or are being taken to secure its reduction. In respect of other Government buildings the certificate should be given by the departmental officer concerned. For periods during which the valuation remains unaltered, the charges on account of taxes for the buildings drawn in contingent bill forms should be supported by a certificate from the drawing officer to the effect that there has been no change in the assessment since it was last accepted by the Executive Engineer or the departmental officer concerned.

(b) If an assessment appears to be excessive, proceedings should be taken to obtain redress under the ordinary municipal law.

Recourse to the special provisions of Act XI of 1881 (The Municipal Taxation Act) may, however, be had when it has been found impossible to effect an amicable, though possibly arbitrary settlement with the local authority of a case in which the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax. An example would be a case in which, whereas the assessment should be on the letting value, the property is of such a nature that it is difficult to conceive of its being let or impossible to form an estimate of the rent which would be obtained if Government offered to let it.

(22) *Telegram charges.*—See (11) *Postal and telegram charges.*

(23) *Typewriters.*—(a) Typewriters and duplicators should be obtained through the stationery office, with the sanction in each case of Government.

(b) The power to sanction the supply of typewriters and duplicators may also be exercised by heads of departments, Commissioners of Divisions and other Government servants above the rank of Collector to whom the power may be delegated by Government.

(c) In the case of officers entitled to free issues of stationery the bill for typewriters, etc., will be paid by the Controller, and in the case of officers who obtain stationery on payment, the bill will be forwarded with the supply to the indenting officer for payment to the suppliers.

(d) The head of an office shall make necessary arrangements for the disposal or sale of all typewriters in public offices, if after the usual examination by the local representatives of the makers they have been recommended for condemnation. Such machines need not therefore be sent to the Controller, Stationery and Stamps, as hitherto. The sale-proceeds accruing from the disposal of such typewriters should be credited to the receipt side of the departmental budget.

In cases where the firm supplying a new typewriter in replacement of a condemned one is willing to take the latter in "part payment" of the former, this should be done if the value offered for the old machine on the part payment system is more than the amount which could be obtained for it if it were sold for cash.

N. B.—In the case of the purchase of a typewriter under the "part payment" system the stock registers should show the full value against the new typewriter and the part value obtained against the entry of the old one.

NOTE.—Government and heads of departments may authorise the purchase and use of typewriters and duplicators of more than one pattern, provided that only those patterns are admitted which have been specially approved by them and that before a new pattern is approved it shall have fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: Provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller of Stationery from local representatives of the manufacturers.

(24) *Water-supply installations.*—See (7) *Sanitary, water-supply and electrical installations.*

(25) (a) *Printing.*—Officers subordinate to Government, the cost of whose printing (other than the printing of standard or non-standard forms: *vide* Rule 123 of the Bengal Forms Manual, and demi-official note paper and envelopes which should be obtained duly embossed and printed from the Press and Forms Department) does not ordinarily exceed Rs.50 a year, should have such work done locally at private presses and charge it to their appropriation for contingencies, provided that expenditure on any single item does not exceed Rs.20, and that the total expenditure for the whole year does not exceed Rs.50.

(b) *Binding.*—In offices in which a dufftry is maintained, binding should ordinarily be done by the office dufftry, the cost of materials being met from the contingent grant. The binding of library and reference books and any other special work may be done by private agency, but the heads of offices located in Dacca should send such work to the Government Press.

The head of an office in which there is no dufftry may have any binding carried out locally by private agency, provided that the total expenditure for the whole year does not exceed Rs.25.

NOTE.—The above sub-rules do not apply to officers who have received special appropriations under "Contingencies" for printing, binding and publishing done through private agency.

F. R. APPENDIX No. 5.

[Item 21-II(b)(ii) in F. R. Appendix No. 4 and rules 8(a)(i) and 14(iii) in the Schedule to Chapter XVI of the East Bengal Service Rules, Part I.]

Instructions regarding payment of "occupier's share" of municipal taxes consequent on the passing of the Bengal Municipal Act, 1932, which provides that all taxes on holdings are payable by the owner of the holding.

The following instructions should be followed wherever the above Act applies, namely, in all municipal areas except the Chittagong Hill Tracts.

A.—Non-residential buildings owned by Government.

These fall into two classes—

(1) those borne on the books of the Communications and Buildings Department, and

(2) those borne on the books of other departments.

In the former case the Communications and Buildings Department has paid the "owner's share" and the occupying department has paid the "occupier's share". This arrangement should be continued in consultation with the municipalities; who will, it is presumed, experience no difficulty in continuing to present two bills. In the latter case both the "owner's" and "occupier's" share have hitherto been paid by the occupying department. This arrangement will continue.

B.—Residential buildings owned by Government.

These similarly fall into two classes—

(1) those borne on the books of the Communications and Buildings Department, and

(2) those borne on the books of other departments;

but both are subdivided into (a) those whose occupants are charged rent, and (b) those whose occupants are not charged rent.

I. *Residences on the books of the Communications and Buildings Department whose occupants are charged rent.*—The Communications and Buildings Department has hitherto paid the "owner's share", and recovered rent from the occupant. It will henceforth pay both shares of the tax, and recover both rent and the "occupier's share" from the occupant.

II. *Residences on the books of the Communications and Buildings Department whose occupants are not charged rent.*—The Communications and Buildings Department has hitherto paid the "owner's share" and the administrative department in which the officer is serving has paid the "occupier's share" when the occupying Government servant has been a person exempted from the payment of the "occupier's share", e.g., a person on a pay not exceeding Rs.150 *per mensem*. The Communications and Buildings Department will continue to pay the "owner's share" and the administrative department will in future pay the "occupier's share" in all cases, recovering the "occupier's share" from Government servants not exempted from liability to pay that tax, e.g., those whose pay exceeds Rs.150 *per mensem*.

III. *Residences on the books of other departments whose occupants are charged rent.*—The administrative department has hitherto recovered the rent from the officer, paid the "owner's share" of the tax and paid the "occupier's share" of the tax in the case of exempted officers. It will in future pay the "owner's" and the "occupier's" share in all cases, recover rent as heretofore and recover the "occupier's share" in the case of non-exempted officers.

IV. *Residences on the books of other departments whose occupants are not charged rent.*—The administrative department has hitherto paid the "owner's share" of the tax and paid the "occupier's share" in the case of exempted officers. It will in future pay both shares of the tax in all cases and recover the "occupier's share" in the case of non-exempted officers.

C.—Method of recovery.

The method of recovery of "occupier's share" of tax from non-exempted officers will be the same as the method of recovery of rent from rent-paying officers, namely, by monthly deductions from pay bills. The duty of the Executive Engineer in cases in which it is stated that the Communications and Buildings Department will recover the tax, and of the head of department or head of office in the other cases, will be as follows:—

(1) He will maintain a register in P. W. Accounts Form No. 49. The word "rent" in the heading will be changed to "taxes" and for the column showing standard rent will be substituted a column showing "occupier's share" of the municipal taxes assessed on the building.

- (2) He will, before the close of each month, send to the Treasury Officer concerned a statement in duplicate in F.R. Form No. 3 (P.W. Account Form No. 48) (the heading of which will be changed to "Statement of taxes recoverable from pay bills") and also send an extract of the statement to each of the drawing officers concerned, who should deduct the requisite amount from the pay bills. The Treasury Officer will see that the recovery is made and will return one copy of the statement duly completed to the officer from whom he received it.

D.—Buildings leased by Government.

In cases in which the "occupier's share" of the tax has hitherto been paid not by the landlord but by Government or the occupying Government servant, it should be arranged that the "occupier's share" is henceforth paid to the landlord by Government, the municipality charging the landlord for the tax; and in the case of residences the recovery of the tax from occupants who are not in the exempted category should be made in the manner provided above for Government-owned residences.

E.—Classification of expenditure.

Payments on account of municipal taxes are to be debited as contingent charges of the paying department.

F.—Credit of recoveries.

Recoveries made by the Communications and Buildings Department, i.e., at the instance of Executive Engineers should be credited to the head "XXX—Civil Works". Recoveries made by other departments, i.e., at the instance of heads of administrative departments and heads of offices, should be credited to the corresponding receipts head of their budget.

F. R. APPENDIX No. 6.

[Note to Rule 35(c), Note 2 to Rule 87, Rule 120 and Note 3 to S. R. 255.]

DIRECTIONS REGULATING INTER-DEPARTMENTAL TRANSFERS.

Introductory.

(1) The Directions in this appendix shall regulate the conditions under which a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the Government concerned.

The Federal Railway Authority (when it is constituted) should be regarded as separate Government for the purpose of the direction in this appendix.

Adjustments between Governments.

(2) In the case of transactions between two Governments, adjustment shall always be made if required by or under the provisions of the Act; and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments concerned.

Adjustments with outside bodies.

(3) Payment shall be required in all cases where a department of a Government renders service or makes supplies to a non-Government body or institution or to a separate fund constituted as such inside or outside the public account, unless Government by general or special order gives directions to the contrary. Relief in respect of payment for services or supplies given to anybody or fund, should ordinarily be given through a grant-in-aid rather than by remission of dues.

Inter-departmental adjustment.

(4) For purposes of inter-departmental payments, the departments of a Government shall be divided into service departments and commercial departments according to the following principles:—

A.—Service departments.—These are constituted for the discharge of those functions which either (a) are inseparable from and form part of the idea of Government, or (b) are necessary to, and form part of, the general conduct of the business of Government—

Examples of the first class are—

the departments of Administration of Justice, Jails and Convict Settlements, Police, Education, Medical, Public Health, Forest, Defence.

Examples of the second class are—

the departments of Survey, Government Printing, Stationery, Communications and Buildings, Department of Supply and Development.

B.—Commercial departments or undertakings.—These are maintained mainly for the purposes of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily Governmental functions. They are required to work to a financial result determined through accounts maintained on commercial principles.

NOTE.—Government has the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking. Lists of commercial concerns will be found in the manuals, etc., of Governments concerned.

(5) Save as expressly provided in this appendix, a service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted.

The following exceptions to the rule in this rule have been authorised:—

(a) The Forest Department may charge any other department for vegetable, animal or mineral products extracted from a forest area.

(b) Payment must ordinarily be made for convict labour as in the case of that supplied to the Communications and Buildings and other departments of Government but, no charge shall be made for convict labour in the case of works undertaken by the Communications and Buildings Department which are treated as Jail works.

(c) The cost of additional police guards supplied to an irrigation or other project while under construction, may be debited to the project concerned.

(6) A commercial department or undertakings shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other departments of Government.

This direction may be applied to particular units or particular activities of any department even though the department as a whole may not be a commercial department. Such a unit or activity shall ordinarily charge for its services or its supplies to, and may likewise be charged by, either the department of which it forms a part or any other departments.

NOTE 1.—Save as otherwise provided in this appendix, service rendered by a service department falling under clause A(a) of rule (4) in the normal discharge of its functions shall not be regarded as service rendered for the purposes of this rule.

NOTE 2.—The supply of residential accommodation by one department to the employees of another shall not for the purposes of the directions in this appendix be held to constitute a service rendered. In all such cases, the rent charged for residential accommodation will be the rent recoverable under the rules for the time being in force from the persons actually using such accommodation.

(7) Where one department makes payment or renders service as an agent of another department of the same Government the principal department may, subject to such monetary limit as may be fixed by Government in this behalf, be debited with the expenditure incurred on its behalf by the agent department.

NOTE 1.—The cost of land acquired by a civil department on behalf of the Communications and Buildings Department is debitable in the accounts of the latter as part of the cost of the works for which the land is taken up; but when land is taken up by two or more service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

NOTE 2.—When a special officer is employed for the acquisition of land for any department, the expenditure on pay, allowances, etc., of the special officer and his establishment and any expenditure on contingencies is debitable to that department as part of the cost of land. When the land is taken up by a civil officer, not especially employed for the work, only special charges incurred in connection with the acquisition of the land, on establishment, contingencies, etc., shall be borne by the department for which the land is acquired.

(8) Without prejudice to the general principle contained in rule (5) the defence services shall, in respect of inter-departmental transactions, charge and be charged for services rendered and supplies made to or by other departments, unless in particular cases or classes of cases, Government in consultation with the Auditor-General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

NOTE 1.—The defence services shall not be required to pay rent for office accommodation supplied by the Public Works Department in Central buildings in any station in Pakistan nor shall rent be charged for buildings of the defence services in any station in Pakistan occupied by departments of the Central Government other than those falling under clause B of rule (4).

NOTE 2.—The defence services also shall not be required to pay for the use of the Government civil aerodromes and for other incidental services rendered by the Civil Aviation Department to Royal Pakistan Air Force planes, nor shall the Civil Aviation Department be charged, as a reciprocal arrangement, for the use of the aerodromes of the Royal Pakistan Air Force by the Civil Aircrafts.

(9) A branch of a service department performing duties supplementary to the main function of the department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted.

Examples.

Jails manufacture, Survey map-publishing, Printing (Publishing Department), Mint (Miscellaneous Services other than coinage).

(10) A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department, e.g.—

Workshops of a department, Mathematical Instrument Office, Dockyards.

(11) A regularly organised store branch of a department should ordinarily charge any other department for supplies made; but petty and casual supplies of stores may, if the supplying department consents, be made without payment.

(12) Notwithstanding anything contained in the directions in this appendix, a Government may, for special reasons which shall be recorded and communicated to the Accountant-General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of departmental control of expenditure.

General.

(13) Where under the directions in this appendix payment is required to be made by one department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charge for supervision or other indirect expenditure connected with the service or supply for which payment is made.

(14) Payments of amounts due by one department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

(15) Any question of doubt or dispute arising in connection with the interpretation of the directions in this appendix will be decided by the Auditor-General with the approval of the Governor-General.

F. R. APPENDIX No. 7.

[Rule 300.]

Statement showing the dates on which revised and budget estimates are due to Accountant-General, East Bengal, Finance and Administrative Departments.

PROVINCIAL RECEIPT.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
1—Customs—				
Share of net proceeds of Export duties assigned to Provinces.	Secretary, Finance Department.	..	Secretary, Finance Department.	15th October.
IV—Taxes on Income other than Corporation Tax—				
Share of proceeds of Income-tax assigned to Provinces.	...	..	Ditto ..	Ditto.
Taxes on Agricultural Income	Commissioner of Agricultural Income Taxes.	..	Commissioner of Agricultural Income Taxes.	..
Deduct—Refunds ..	Ditto ..	...	Ditto ..	..
IVA—Sales Tax—				
Share of net proceeds of Sales Tax assigned to Provinces.	Secretary, Finance Department.	..	Secretary, Finance Department.	15th October.
V—Salt—				
Miscellaneous ..	Director of Industries.	..	Director of Industries.	Ditto.
VII—Land Revenue—				
Fixed Collections ..	District Officers	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	Ditto.
Collections from Government Estates.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Sales of Government Estates	Ditto ..	Ditto ..	Ditto ..	Ditto.
Collections from properties acquired under East Bengal Act of XXVIII of 1951.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Sale-proceeds of waste land and redemption of land tax.	Ditto ..	Ditto ..	Ditto ..	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
VII—Land Revenue—concl'd.				
Rents, etc., of fisheries . . .	District Officers	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	15th October.
Rates and cesses on lands . .	Ditto ..	Ditto ..	Ditto ..	Ditto.
Recovery of cost of maintenance of boundary pillars.	Director of Land Records.	..	Director of Land Records.	Ditto.
Miscellaneous ..	District Officers	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	Ditto.
<i>Deduct</i> —Refunds ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Recovery on account of survey and settlement.	Director of Land Records.	..	Director of Land Records.	Ditto.
Recoveries of overpayments	Accountant-General, East Bengal.	..	..	..
Collection of payments for services rendered (excluding the following).	Ditto ..	..	..	..
Recoveries on account of the Land Acquisition Establishment.	District Officers	Commissioners of Divisions for Mufussal cases, 15th September.	..	15th October.
Recoveries on account of Certificate Establishment.	Ditto ..	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	Ditto.
Recoveries on account of Partition Establishment.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Loss or Gain by Exchange ..	Secretary, Revenue Department.	..	Secretary, Revenue Department.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
VIII—Provincial Excise—				
Country spirits ..	Commissioner of Excise.	..	Commissioner of Excise.	15th October.
Country fermented liquors ..				
Malt liquor (beer) ..				
Wines and spirits (foreign liquors other than beers, medicated wines and commercial spirits).				
Receipts from commercial spirits (including denatured spirits and medicated wines and toilet preparations).				
Opium ..	Secretary, Finance Department.	..	Secretary, Finance Department.	Ditto.
Hemp and other drugs ..				
Receipts from distilleries				
Fines, confiscations and miscellaneous.				
<i>Deduct—</i> Refunds ..				
Collection of payments for services rendered.	Secretary, Finance (Tax) Department.	..	Secretary, Finance (Tax) Department.	Ditto.
Recoveries of overpayments				
Share of excise duty assigned to provinces.				
Receipts in England ..				
IX—Stamps—				
<i>A—Non-Judicial—</i>				
Stamp duties on Bills of exchange, cheques and other commercial documents.	District Officers	Commissioners of Divisions, 15th October.	Secretary, Board of Revenue, 1st October.	Ditto.
Sale of other non-Judicial stamps.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Duty on impressing documents.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Fines and penalties ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Miscellaneous ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Recoveries from other Governments, etc.	Ditto ..	Ditto ..	Ditto ..	Ditto.
<i>Deduct—</i> Refunds ..	Ditto ..	Ditto ..	Ditto ..	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
<i>B—Judicial—</i>				
Court fees realised in stamps	District Officers	Commissioners of Divisions, 15th October.	Secretary, Board of Revenue, 1st October.	15th October.
Sale of stamps ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Fines and penalties ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Miscellaneous ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Recoveries from the Governments for stamps supplied from Provincial Stamp Stores.	Ditto ..	Ditto ..	Ditto ..	Ditto.
<i>Deduct—Refunds</i> ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
<i>X—Forest—</i>				
Timber and other produce removed from the forests by Government agency.	Conservator of Forests.	..	Conservator of Forests.	Ditto.
Timber and other produce removed from the forests by consumers or purchasers.	Ditto ..	..	Ditto ..	Ditto.
Drift and waif wood and confiscated forest produce.	Ditto ..	..	Ditto ..	Ditto.
Revenue from forest not managed by Government.				
Miscellaneous ..	Ditto ..	..	Ditto ..	Ditto.
<i>Deduct—Refunds</i> ..	Ditto ..	..	Ditto ..	Ditto.
Receipts in England ..	..	..	Secretary, Agriculture, Co-operation and Relief (Forest) Department.	Ditto.
<i>XI—Registration—</i>				
Fees for registering documents.	Inspector-General of Registration.	..	Inspector-General of Registration.	Ditto.
Fees for copies of registered documents.	..	..	..	..
Miscellaneous—Receipts realised from works.	..	..	..	..
Miscellaneous other receipts	..	..	..	..

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XII—Receipts under Motor Vehicles Acts—				
Receipts under the Motor Vehicles Act, 1939 ..	Secretary, Home (Transport) Department.	..	Secretary, Home (Transport) Department.	15th October.
Receipts under the Provincial Motor Vehicles Taxation Act.	Ditto ..	..	Ditto ..	Ditto.
Fees and other receipts ..	Ditto ..	..	Ditto ..	Ditto.
XIII—Other Taxes and Duties—				
A—Taxes on luxuries including taxes on entertainments, amusements, betting and gambling—Entertainment Tax.	Secretary, Board of Revenue.		Secretary, Board of Revenue.	Ditto.
Betting Tax ..	Ditto ..	..	Ditto ..	Ditto.
B—Receipts from Electricity duties—Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	Electric Inspector	..	Electric Inspector	Ditto.
Other receipts—Receipts under the Bengal Electricity Duty Act, 1935.	Secretary, Board of Revenue.	..	Secretary, Board of Revenue.	Ditto.
C—Other items—Receipts under East Bengal Jute Dealers Registration Ordinance Act.	Ditto ..	..	Ditto ..	Ditto.
Receipts under the East Bengal Finance Act, 1950.	Ditto ..	..	Ditto ..	Ditto.
Receipts under the East Bengal Finance (Sales Tax) Act, 1941.	Commissioner of Commercial Taxes.	Commissioner of Commercial Taxes.	Commissioner of Commercial Taxes.	Ditto.
Share of net proceeds assigned to Province.	Secretary, Finance Department.	..	Secretary, Finance Department.	
Receipts under the Bengal Motor Spirit Sales Taxation Act, 1941.	Commissioner of Commercial Taxes.	Commissioner of Commercial Taxes.	Commissioner of Commercial Taxes.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XIII—Other Taxes and Duties—concl'd.				
Share of net proceeds assigned to Provinces.	Secretary, Finance Department.	...	Secretary, Finance Department.	15th October.
Receipts under the Bengal Raw Jute Taxation Act, 1941.	Commissioner of Commercial Taxes.	Commissioner of Commercial Taxes.	Commissioner of Commercial Taxes.	
Share of net proceeds assigned to Provinces.	Secretary, Finance Department.	..	Secretary, Finance Department.	Ditto.
<i>Deduct—Refunds</i> ..	Commissioner of Commercial Taxes.	Commissioner of Commercial Taxes.	Commissioner of Commercial Taxes.	Ditto.
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—				
All heads ...	Executive Engineers.	Superintending Engineers, 15th September.	Chief Engineer, Irrigation, 1st October.	1st November.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—				
All heads	Ditto ..	Ditto ..	Ditto ..	Ditto.
XX—Interest—				
Interest on loans and advances by the Provincial Governments.				
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	Secretary, Finance Department.	..	Secretary, Finance Department.	1st December.
Interest on arrears of revenue, miscellaneous refunds.				

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2.	3	4	5
XXI—Administration of Justice— Sale-proceeds of unclaimed and escheated property.	District Officers, Administrator-General and District Judges.	Commissioners of Divisions in the case of District Officers, 15th September.	Commissioners of Divisions, Administrator-General and District Judges.	15th October.
Court fees realised in cash	District Judges and District Officers.	In case of District Officers through Commissioners of Divisions, 15th September.	District Judges and Commissioners of Divisions.	Ditto.
General fees, fines and forfeitures (excluding the following).	Ditto .. Registrar, High Court, Original and Appellate Sides.	Ditto	Ditto .. Registrar, High Court, Original and Appellate Sides.	Ditto. 1st November.
Fees, fines and other receipts, under the Bengal Cruelty to Animals Act, 1920.	Secretary, Home (Police) Department.	..	Secretary, Home (Police) Department.	Ditto.
Fines, penalties, etc., realised under the Bengal Local Self-Government Act.	District Officers	Commissioners of Divisions, 15th September.	Secretary, Health and Local Self-Government Department, 1st October.	15th October.
Fines, penalties, etc., realised under the Licensed Warehouse and Fire Brigade Act.	Ditto ..	Ditto ..	Ditto ..	Ditto
Fines, penalties, etc., under the Bengal Village Self-Government Act.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Fines realised under the Bengal Food Adulteration Act.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Fines realised under the Bengal Municipal Act.	Ditto ..	Ditto ..	Ditto ..	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXI—Administration of Justice— <i>contd.</i>				
Fees and fines realised under the Vaccination Act.	District Officers	Commissioners of Divisions, 15th September.	Secretary, Health and Local Self-Government Department, 1st October.	15th October.
Fines and penalties realised under the Bengal (Rural) Primary Education Act.	Ditto ..	Ditto ..	Secretary, Education Department, 1st October.	Ditto.
Fees realised under the Police Act.	Ditto ..	Ditto ..	Secretary, Home Department.	..
Fees levied by Courts ..	Ditto ..	Ditto ..	Commissioner of the Division.	..
Magisterial fines ..	Ditto ..	Ditto ..	Ditto ..	..
Miscellaneous receipts of the High Court.	Registrar, High Court.	Ditto ..	Secretary, Judicial Department.	..
Other items ..	District Officers	Ditto ..	Commissioner of the Division.	..
Fines and penalties realised under the Births and Deaths Registration Act.	Ditto ..	Ditto ..	Secretary, Health and Local Self-Government Department,	..
Receipts of the Official Assignee.	Administrator-General and Official Trustee.	Ditto ..	Secretary, Judicial Department.	..
Receipts of the Official Receiver.	Ditto ..	Ditto ..	Ditto ..	..
Pledership and Mukhtearship Examination fees.	Secretary, Legal Examination Committee.	Ditto ..	Secretary, Legal Examination Committee.	15th October.
Miscellaneous fees and fines	Administrator-General and District Judges.	Ditto ..	Administrator-General and District Judges.	Ditto.
Miscellaneous ..	District Judges	Ditto ..	District Judges.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXI—Administration of Justice—<i>concl'd.</i> Collection of payments for services rendered (excluding the following).	Accountant-General, East Bengal.	Commissioners of Divisions, 15th September.	District Judges	15th October.
Recoveries from private estate by the Legal Remembrancer, East Bengal.	Legal Remembrancer, East Bengal.	Ditto ..	Legal Remembrancer, East Bengal.	Ditto.
Recoveries from Municipalities on account of pay and allowance and contingent expenses of the Municipal Magistrate and their establishments.	Accountant-General, East Bengal.	..	..	Ditto.
Recoveries of overpayments	Ditto ..	..	..
Receipts in England ..	Secretary, Judicial Department.	..	Secretary, Judicial Department.	Ditto.
<i>Deduct</i> —Refunds ..	District Officers and Judges.	In case of District Officers through Commissioners of Divisions, 15th September.	District Judges and Commissioners of Divisions.	Ditto.
XXII—Jails and Convict Settlements—				
Jails	Inspector-General of Prisons.	..	Inspector-General of Prisons.	Ditto.
Jail Manufactures ..	Ditto ..	..	Ditto ..	Ditto.
Recoveries of overpayments	Accountant-General, East Bengal.	..	..
Collection of payments for services rendered.	..	..	..
<i>Deduct</i> —Refunds ..	Inspector-General of Prisons.	..	Inspector-General of Prisons.	Ditto.
XXIII—Police—				
Police supplied to Railways	Inspector-General of Police.	..	Inspector-General of Police.	Ditto.
Police supplied to Public Departments, private companies and persons.	Ditto ..	..	Ditto ..	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXIII—Police—concl'd.				
Cash receipts under the Arms Act.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	15th October.
Fees, fines and forfeitures ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Recoveries of overpayments	Accountant-General, East Bengal.	..	..	..
Miscellaneous	Inspector-General of Police and Commissioner, Chittagong Division.	..	Inspector-General of Police and Commissioner, Chittagong Division.	15th October.
Collection of payment for service rendered (excluding the following).	Accountant-General, East Bengal.	..	..	..
Recoveries from the Port Fund, Chittagong, on account of Port Police, Chittagong.	Secretary, Home (Police) Department.	..	Secretary, Home (Police) Department.	15th October.
Receipts in England ..	Secretary, Home (Police) Department.	..	Secretary, Home (Police) Department.	Ditto.
<i>Deduct—Refunds</i> ..	Inspector-General of Police and District Officers.	..	Inspector-General of Police and District Officers.	Ditto.
XXIV—Ports and Pilotage—				
Sale-proceeds of Vessels and Stores.	Engineer Superintendent, Narayanganj, and Principal Officer, Mercantile Marine, Chittagong.	..	Engineer Superintendent, Narayanganj, and Principal Officer, Mercantile Marine, Chittagong.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXIV—Ports and Pilotage —concl'd.				
Registration and other fees	Nautical Surveyor, Mercantile Marine Department, Chittagong, and Engineer and Ship Surveyor, Narayanganj.	..	Nautical Surveyor, Mercantile Marine Department, Chittagong, and Engineer and Ship Surveyor, Narayanganj.	15th October.
Miscellaneous ..	Ditto ..	..	Ditto ..	Ditto.
Deduct—Refunds ..	Ditto ..	..	Ditto ..	Ditto.
Receipts in England ..	Secretary, Home (Transport) Department.	..	Secretary, Home (Transport) Department.	Ditto.
XXVI—Education— A.—University—				
Fees, Government Art Colleges.	Director of Public Instruction.	..	Director of Public Instruction.	Ditto.
Fees, Government Professional Colleges.	Ditto ..	..	Ditto ..	Ditto.
B.—Secondary—				
Fees, Government Secondary Schools.	Ditto ..	..	Ditto ..	Ditto.
C.—Primary—				
Fees, Government Primary Schools.	Ditto ..	..	Ditto ..	Ditto.
D.—Special—				
Fees and other receipts, Government special schools.	Ditto ..	..	Ditto ..	Ditto.
E.—General—				
Contributions ..	Ditto ..	..	Ditto ..	Ditto.
Income from endowments	Ditto ..	..	Ditto ..	Ditto.
Miscellaneous ..	Ditto ..	..	Ditto ..	Ditto.
Refunds ..	Ditto ..	..	Ditto ..	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXVI—Education—concl'd.				
Collection of payments for service rendered.	Accountant-General, East Bengal, and Director of Public Instruction.	..	Director of Public Instruction.	15th October.
Recoveries of overpayments	Ditto ..	..	Ditto ..	Ditto.
Receipts on account of East Bengal Secondary Education Board.	Secretary, Education Department.	..	Secretary, Education Department.	Ditto.
Transfer from deposit account of grants for Social Uplift Schemes.	..	..	..	..
Receipts in England ..	Secretary, Education Department.	..	..	15th October.
XXVII—Medical—				
Medical School and College fees.	Surgeon-General	..	Surgeon-General.	Ditto.
Hospital receipts ..	Ditto ..	..	Ditto ..	Ditto.
Mental Hospital receipts ..	Ditto ..	..	Ditto ..	Ditto.
Sale of medicines ..	Ditto ..	..	Ditto ..	Ditto.
Contributions ..	Ditto ..	..	Ditto ..	Ditto.
Income from endowments ..	Ditto ..	..	Ditto ..	Ditto.
Miscellaneous	Ditto ..	..	Ditto ..	Ditto.
Collection of payments for service rendered.	Accountant-General, East Bengal and Surgeon-General.	..	Ditto ..	Ditto.
Recoveries of overpayments.	Accountant-General, East Bengal.	..	..	..
Receipts in England ..	Secretary, Health and Local Self-Government (Medical) Department.	..	Secretary, Health and Local Self-Government (Medical) Department.	15th October.
Receipts on account of Provincialisation of Sadar and Subdivisional Hospitals.	Surgeon-General.	..	Ditto ..	Ditto.
Refunds	Ditto ..	..	Surgeon-General.	Ditto.

Estimate.	Name of officer responsible for preparation, of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXVIII—Public Health— Sale-proceeds of Sera and Vaccines.	Director of Public Health.	..	Director of Public Health.	15th October.
Contributions	Ditto ..	..	Ditto ..	Ditto.
Income from endowments	Ditto ..	..	Ditto ..	Ditto.
Miscellaneous	Director of Public Health; Chief Engineer, Public Health.	..	Director of Public Health; Chief Engineer, Public Health.	Ditto.
Recoveries of overpayments	Accountant-General, East Bengal.	..	..	..
Collection of payments for service rendered.	Accountant-General, East Bengal, and Chief Engineer, Public Health.	..	Chief Engineer, Public Health.	15th October.
Receipts in England ..	Secretary, Health and Local Self-Government (Public Health) Department.	..	Secretary, Health and Local Self-Government (Public Health) Department.	Ditto.
<i>Deduct—Refunds</i> ..	Director of Public Health and Chief Engineer, Public Health.	..	Director of Public Health and Chief Engineer, Public Health.	Ditto.
XXIX—Agriculture— Agricultural receipts ..	Director of Agriculture.	..	Director of Agriculture.	Ditto.
Recoveries of overpayments	Accountant-General, East Bengal.	..	..	..
Collection of payments for service rendered.	Ditto ..	..	..	..
Agricultural receipts ..	..	..	..	..
Botanical Gardens and other Public Gardens receipts.	..	..	..	..

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXIX—Agriculture—concl'd.				
Receipts (including rent of buildings) realised from works.	..	..	..	..
Experimental farms ..	Director of Agriculture.	..	Director of Agriculture.	15th October.
Receipts in England ..	Secretary, Agriculture, Co-operation and Relief (Agriculture) Department.	..	Secretary, Agriculture, Co-operation and Relief (Agriculture) Department.	Ditto.
<i>Deduct</i> —Refunds ..	Director of Agriculture, East Bengal.	..	Director of Agriculture, East Bengal.	Ditto.
XXX—Veterinary—				
Veterinary College and School fees.	Principal, Veterinary College.	Director of Animal bandry.	Director of Animal bandry	Ditto.
Collection of payments for service rendered (excluding the following).	Accountant-General, East Bengal.	..	..	..
Recoveries from other Governments on account of E. B. Veterinary College.	Director of Animal bandry.	Director of Animal bandry.	Director of Animal bandry.	15th October.
Recoveries from local bodies on account of pay of Veterinary Assistant.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Other receipts ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
<i>Deduct</i> —Refunds ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
XXXI—Co-operation—				
Audit fees, miscellaneous receipts of refunds, etc.	Registrar of Co-operative Societies.	..	Registrar of Co-operative Societies.	Ditto.
Recoveries of overpayments	Accountant-General, East Bengal.	..	..	Ditto.
Other receipts ..	..	..	..	..

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXXII—Industries—				
Industries	Director of Industries.	..	Director of Industries.	15th October.
Collection of payments for services rendered.	Accountant-General, East Bengal.	..	..	..
Recoveries of overpayments	Ditto	..	..	..
Fisheries ..	Director of Fisheries.	..	Director of Fisheries.	15th October.
Receipts in England ..	Director of Industries and Secretary, Agriculture, Co-operation and Relief (Fisheries) Department.	..	Director of Industries and Secretary, Agriculture, Co-operation and Relief (Fisheries) Department.	Ditto.
<i>Deduct—Refunds</i> ..	Directors of Industries and Fisheries.	..	Directors of Industries and Fisheries.	Ditto.
XXXVI—Miscellaneous Departments.—				
Examination fees ..	Secretary, Public Service Commission.	..	Secretary, Public Service Commission.	Ditto.
Fees for the inspection of Steam Boilers.	Chief Inspector of Boilers.	..	Chief Inspector of Boilers.	Ditto.
Administration of the Indian Partnership Act, 1932.	Registrar of Firms.	..	Secretary, Commerce, Labour and Industries Department.	Ditto.
Miscellaneous	Chief Inspector of Boilers and Registrar of Firms.	..	Registrar of Firms.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XXXVI—Miscellaneous Departments—concl'd.				
Refunds	Secretary, Public Service Commission, Chief Inspector of Boilers and Registrar of Firms.	..	Secretary, Public Service Commission, Chief Inspector of Boilers and Registrar of Firms.	15th October.
XXXIX—Civil Works—				
Rents	Executive Engineers and Military Secretary to Governor.	In case of Executive Engineers through Superintending Engineers, 15th September.	Chief Engineer, Communications and Buildings, 1st October.	1st November.
Ferry receipts	Executive Engineer.	Ditto ..	Chief Engineer	Ditto.
Tolls on roads	Ditto ..	Ditto ..	Ditto ..	Ditto.
Miscellaneous	Ditto ..	Ditto ..	Ditto ..	Ditto.
Recoveries of expenditure—Refunds.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Transfer from Central Road Development Account.	Secretary, Communications, Buildings and Irrigation (Communications and Buildings) Department.	..	Secretary, Communications, Buildings and Irrigation (Communications and Buildings) Department.	Ditto.
XLI—Receipts from Electricity Schemes.	Administrative Officer, Electricity Directorate.	..	Secretary, Commerce, Labour and Industries Department.	Ditto.
XLIV—Receipts-in-aid of superannuation—				
Contribution for pension and gratuities. } Miscellaneous .. } Other receipts .. }	Accountant-General, East Bengal.	..	..	..
Receipts in England ..	Secretary, Finance Department.	..	Secretary, Finance Department.	15th October.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XLV—Stationery and Printing—				
Sale of plain paper used with stamps.	Secretary, Home (Common Services) Department.	..	Secretary, Home (Common Services) Department.	15th October.
Stationery receipts ..	Ditto ..	..	Ditto ..	Ditto.
Sale of Gazettes and other Government Publications.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.
Other Press receipts ..	Ditto ..	Ditto	Ditto ..	Ditto.
Refunds ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Receipts in England ..	Secretary, Home (Common Services) Department.	..	Secretary, Home (Common Services) Department.	Ditto.
XLVI—Miscellaneous—				
Unclaimed deposits ..	Accountant-General, East Bengal.	..	..	..
Sale of old stores and materials.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	15th October.
Sale of lands and houses ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Contributions ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Rent, Rates and Taxes ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Fees for Government audit	Accountant-General, East Bengal.	..	..	..
Recoveries of overpayments	Ditto ..	..	..	..
Collection of payments for services rendered (excluding the following).	Ditto ..	..	..	..

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XLVI—Miscellaneous - contd.				
Collection of payments for services rendered—Recoveries from District Boards on account of—				
(1) Fixed cost of Cess Deputy Collector's pay.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	15th October.
(2) Proportionate cost of cess Tauzi Establishment.	Ditto ..	Ditto ..	Ditto ..	Ditto.
(3) Recoveries under section 99 of the Cess Act.	Ditto ..	Ditto ..	Ditto ..	Ditto.
(4) Proportionate cost of Road Cess Establishment.	Ditto ..	Ditto ..	Ditto ..	Ditto.
(5) General rate levied from private estates managed by Courts of Wards.	Ditto ..	Ditto ..	Board of Revenue, 1st October.	Ditto.
(6) Rates levied from private estates or lands for management by Government officers.	Ditto ..	Ditto ..	Commissioners of Divisions.	Ditto.
(7) Other receipts ..	..	..	..	..
(8) Recoveries from the Government of Pakistan on account of Passport work.	Secretary, Home (Political) Department.	..	..	..
(9) Leave contribution of officers lent to foreign service.	Accountant-General, East Bengal.	..	..	..
(10) Contribution for passages of officers transferred to or from other Governments, Departments, etc.	..	..	..	..
Miscellaneous (excluding miscellaneous ferry receipts on account of adaptations of the Bengal Ferries Act).	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	15th October.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
XLVI—Miscellaneous— concl'd.				
Miscellaneous ferry receipt on account of adaptation of the Bengal Ferries Act.	District Officers	Commissioners of Divisions, 15th September.	Secretary, Communications, Buildings and Irrigation (Communications and Buildings) Department.	15th October.
Treasure Trove ..	Ditto ..	Ditto	Commissioners of Divisions.	Ditto.
Sale-proceeds of Durbar presents.	Secretary, Home (Political) Department.	..	Secretary, Home (Political) Department.	Ditto.
Recoveries of land charges other than those in Pauper Suits.	District Officers	..	Commissioners of Divisions.	Ditto.
Staging bungalow receipts	Secretary, Home (Common Services) Department.	..	Secretary, Home (Common Services) Department.	Ditto.
Other items .. ..	..	..	..	..
Sale-proceeds of the products of destitute house, poor houses, work houses, orphanages, etc.	Secretary, Education Department.	..	Secretary, Education Department.	15th October.
Receipts from pounds maintained by District Boards, Union Boards, etc.	Secretary, Health and Local Self-Government Department.	..	Secretary, Health and Local Self-Government Department.	Ditto.
Transfer from Deposit Account of grant for Social Uplift Schemes.	Secretary, Finance Department.	..	Secretary, Finance Department.	Ditto.
Deduct—Refunds ..	..	..	..	..
XLIX—Grant-in-aid from Central Government—				
Grant from the Central Government by way of general financial assistance.	..	..	..	..

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
L—Miscellaneous—				
Adjustments between Central and Provincial Governments.	Secretary, Finance Department.	..	Secretary, Finance Department.	15th October.
LI—Extraordinary Receipts—				
Sale of land	District Officers	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	Ditto.
Sale of other Government assets.	..	..	..	..
Other items .. ..	..	..	..	..
Debt, Deposits, etc. ..	Accountant-General, East Bengal.	..	..	..
Loans to Municipalities.	} Secretary, Health and Local Self-Government Department.	..	Secretary Health and Local Self-Government Department.	15th October.
Loans to District and other Local Fund Committees		..	..	..
Loans to Landholders and other Notabilities ..		..	Secretary, Revenue Department.	Ditto.
Advances to Cultivators	Registrar of Co-operative Societies.	..	Joint Secretary, Agriculture Co-operative and Relief (Co-operative) Department.	Ditto.
Advances under Special Laws	Chief Engineer, Irrigation.	..	Secretary, Communications, Buildings and Irrigation (Irrigation) Department.	Ditto.
Loans to Artisans (Rehabilitation Programme)	District Officers	..	Joint Secretary, Agriculture, Co-operative and Relief (Co-operative) Department.	Ditto.

PROVINCIAL EXPENDITURE.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
4—Taxes on Income other than Corporation Tax—				
Collection of Agricultural Income-tax.	Commissioner, Agricultural Income-tax.	..	Commissioner, Agricultural Income-tax.	15th October.
5—Salt— ..	Director of Industries.	..	Secretary, Commerce, Labour and Industries (Industries) Department.	Ditto.
7—Land Revenue—				
<i>Charges of Administration.</i>				
Land Acquisition Establishment.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.
Certificate Establishment ..	Ditto ..	Ditto ..	Board of Revenue, 1st October.	Ditto.
Partition Establishment	Ditto ..	Ditto ..	Ditto ..	Ditto.
Record Room Establishment.	Ditto ..	Ditto ..	Ditto	Ditto.
Kanungo Establishment ..	Ditto	Ditto ..	Commissioners of Divisions.	Ditto.
Road Cess Valuation and Revaluation Establishment.	Ditto ..	Ditto ..	Board of Revenue, 1st October.	Ditto.
Primary Education Cess Establishment.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Charges connected with estates attached under section 99 of the Cess Act, 1880.	Ditto ..	Ditto ..	Ditto ..	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
7—Land Revenue—concl'd.				
Management of Government Estates.	District Officers	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	15th October.
Capital Expenditure for colonisation, etc.	Ditto of Bakarganj.	Ditto ..	Ditto ..	Ditto.
Collection of Revenue ..	District Officers	Ditto ..	Ditto ..	Ditto.
Outlay on Improvements ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Rates, etc. ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Charges on account of Land Revenue collections.	Deputy Commissioner, Chittagong Hill Tracts.	Commissioner, Chittagong Division, 15th September.	Commissioner, Chittagong Division.	Ditto.
Survey and Settlement ..	Director of Land Records and Surveys.	..	Director of Land Records and Surveys.	Ditto.
Land Record—				
Superintendence ..	Ditto ..	..	Ditto ..	Ditto.
District charges ..	District Officers	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	Ditto.
Assignments and Compensation.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Expenditure incurred for acquisition of properties acquired under the East Bengal Act of XXVII of 1951.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Loss or Gain by exchange..	Secretary, Revenue Department.	..	Secretary, Revenue Department.	Ditto.
8—Provincial Excise—				
(All heads except "District Charges—Chittagong Hill Tracts").	Commissioner of Excise.	..	Commissioner of Excise.	Ditto.
District Charges—Chittagong Hill Tracts.	Deputy Commissioner, Chittagong Hill Tracts.	Commissioner, Chittagong Division, 15th September.	Commissioner, Chittagong Division.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
9—Stamps—				
<i>A and B—Non-Judicial and Judicial.</i>				
Superintendence ..	District Officers	Commissioners of Divisions, 15th September.	Secretary, Board of Revenue, 1st October.	15th October.
Charges for sale of stamps	Ditto ..	Ditto ..	Ditto ..	Ditto.
Cost of stamps supplied from Central Stamps Stores.	Secretary, Board of Revenue.	..	Secretary, Board of Revenue.	Ditto.
10—Forest—				
(All heads excluding charges in England).	Conservator of Forests.	..	Conservator of Forests.	Ditto.
Charges in England ..	Secretary, Agriculture, Co-operation and Relief (Forest) Department.	..	Secretary, Agriculture, Co-operation and Relief (Forest) Department.	Ditto.
11—Registration—				
(All heads excluding District Charges—Chittagong Hill Tracts).	Inspector-General of Registration.	..	Inspector-General of Registration.	Ditto.
District Charges—Chittagong Hill Tracts.	Deputy Commissioner, Chittagong Hill Tracts.	Commissioner, Chittagong Division, 15th September.	Commissioner, Chittagong Division.	Ditto.
12—Charges on account of Motor Vehicles Act.	District Officers	..	Secretary, Home (Transport) Department.	Ditto.
13—Other taxes and duties—				
Collection charges including tax under the Bengal Finance Act, 1950.	Secretary, Board of Revenue.	..	Secretary, Board of Revenue.	Ditto.
Collection charges—Tax under the Bengal Finance (Sales Tax) Act, 1941.	Commissioner of Commercial Taxes.	.	Commissioner of Commercial Taxes.	Ditto.
Charges under Electricity Acts.	Electric Inspector.	..	Electric Inspector.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
13—Other taxes and duties— <i>concl'd.</i>				
Charges in England ..	Commissioner of Commercial Taxes.	..	Commissioner of Commercial Taxes.	15th October.
17—Interest on works for which Capital Accounts are kept.	Accountant-General, East Bengal.	..	..	..
18—Irrigation, Navigation and Drainage Works—Other Revenue expenditure financed from ordinary revenues.	Executive Engineers.	Superintending Engineers, 15th September.	Chief Engineer, Irrigation, 1st October.	1st November.
18(1)—Other Revenue Expenditure financed from Famine Relief Fund.	Ditto ..	Ditto ..	Ditto ..	Ditto.
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	Ditto ..	Ditto ..	Ditto ..	Ditto.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.	Ditto ..	Ditto ..	Ditto ..	Ditto.
22—Interest on Debt and other obligations.	Accountant-General, East Bengal, and Secretary, Finance Department.	..	Secretary, Finance Department.	Ditto.
25—General Administration—				
Salary of the Governor ..	Military Secretary to Governor.	..	Military Secretary to Governor.	Ditto.
Sumptuary allowance of the Governor.	Ditto ..	..	Ditto ..	Ditto.
Secretariat staff of the Governor.	Secretary to Governor.	..	Secretary to Governor.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
25—General Administration— concl.				
<i>Staff and Household of the Governor.</i>				
Military Secretary to Governor.	Military Secretary to Governor.	..	Military Secretary to Governor.	1st November.
Maintenance of furnishings of the official residence.	Ditto ..	..	Ditto ..	Ditto.
Contract allowance ..	Ditto ...	..	Ditto ..	15th October.
Tour expenses ..	Ditto ..	..	Ditto ..	Ditto.
State Conveyances and Motor Cars.	Ditto ..	..	..	..
Ministers ..	Secretary, Finance Department.	..	Secretary, Finance Department.	15th October.
Provincial Legislative Council.	Secretary, Legislative Assembly Department.	..	Secretary, Legislative Assembly Department.	Ditto.
Provincial Legislative Council.	Secretary, Legislative Council Department.	..	Secretary, Legislative Council Department.	Ditto.
Elections for Legislatures ..	Secretary, Home (Constitution and Elections) Department.	..	Secretary, Home (Constitution and Elections) Department.	Ditto.
Civil Secretariat [excluding Communications, Buildings and Irrigation, Publicity (Mufassal Establishment), Translator's Department and Registrar of Publication].	..	..	..	..
Communications, Buildings and Irrigation Department.	Secretary, Communications, Buildings and Irrigation Department.	..	Secretary, Communications, Buildings and Irrigation Department.	15th October.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
25—General Administration—<i>contd.</i>				
Translator's Department ..	Bengali Translator.	..	Bengali Translator.	15th October.
Registrar of Publications ..	Secretary, Home (Political) Department.	..	Secretary, Home (Political) Department.	Ditto.
Publicity (Mufassal Establishment).	Director of Information.	..	Director of Information.	Ditto.
Public Service Commission	Secretary, Public Service Commission.	..	Secretary, Public Service Commission.	Ditto.
Board of Revenue ..	Board of Revenue.	..	Board of Revenue.	Ditto.
Local Fund Audit Establishment.	Accountant-General, East Bengal.	..	..	Ditto.
<i>Commissioners.</i>				
General Department (except Wards Establishment).	Commissioners of Divisions.	..	Commissioners of Divisions.	Ditto.
Wards Establishment ..	Ditto ..	Board of Revenue, 15th September.	Board of Revenue.	Ditto.
General Establishment ..	District Officers	Commissioners of Divisions.	Commissioners of Divisions.	Ditto.
Charges for maintenance of boundary mark.	Director of Land Records and Surveys.	..	Director of Land Records and Surveys.	Ditto.
Landlord's Fee Establishment	District Officers	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	Ditto.
Treasury Establishment	Ditto	Ditto	Commissioners of Divisions.	Ditto.
Education Tax Establishment,				
Subdivisional Establishment				

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
25—General Administration—concl'd.				
Other Establishment (excluding Works Estates Establishment, Rural Reconstruction) and Dacca Circuit House.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	15th October.
Wards Establishment	Ditto ..	Ditto ..	Board of Revenue, 1st October.	Ditto.
<i>Rural Reconstructions.</i>				
Dacca Circuit House	Estate Officer	..	Communications, Buildings and Irrigation Department.	Ditto.
Debt Conciliation	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.
<i>Discretionary Grants by Heads of Provinces.</i>				
Grants by His Excellency the Governor.	Secretary to Governor.	..	Secretary to Governor.	Ditto.
Grants by Commissioners of Divisions.	Secretary, Revenue Department.	..	Secretary, Revenue Department.	Ditto.
Minister's discretionary grants.	Secretary, Finance Department.	..	Secretary, Finance Department.	Ditto.
Grants by District Officers— (a) Discretionary grants	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.
(b) Supplementary grants for rural welfare.	Home (Political) Department.	..	Home (Political) Department.	Ditto.
Charges in England ..	Secretary, Home (General Administration and Appointment) Department.	..	Secretary, Home (General Administration and Appointment) Department.	Ditto.
Loss or Gain by exchange ..	Ditto ..	..	Ditto ..	Ditto.
Miscellaneous ..	Ditto ..	..	Ditto ..	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
25—General Administration— Debt Conciliation.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	15th October.
27—Administration of Justice— High Court—				
Judges ..	Registrar, Appellate Side.	..	Registrar, Appellate Side.	1st November.
Registrar, Original Side ..	Registrar, Original Side.	..	Registrar, Original Side.	Ditto.
Registrar, Appellate Side	Registrar, Appellate Side.	..	Registrar, Appellate Side.	Ditto.
Reporters ..	Chief Reporter, High Court.	..	Chief Reporter, High Court.	15th October.
Official Receiver ..	Official Receiver	..	Official Receiver	Ditto.
Official Assignee ..	Official Assignee	..	Official Assignee	Ditto.
Law Officers—				
English Law Officers ..	Advocate-General.	..	Advocate-General.	Ditto.
Legal Remembrancer ..	Legal Remembrancer.	..	Legal Remembrancer.	Ditto.
Mufassal Establishment	Legal Remembrancer and District Officers.	In case of District Officers through Legal Remembrancer, 15th September.	Legal Remembrancer, 1st October.	Ditto.
<i>Deduct</i> —Recoveries from other Governments for services rendered by Law Officers of East Bengal.	Secretary, Judicial Department.	..	Secretary, Judicial Department.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal Finance and Administrative Departments.
1	2	3	4	5
27—Administration of Justice—concl'd.				
Administrator-General and Official Trustee.	Administrator-General and Official Trustee.	..	Administrator-General and Official Trustee.	15th October.
Civil and Sessions Courts ..	District Judges	..	District Judges	Ditto.
Court under the Workmen's Compensation Act and Payment of Wages Act.	Ditto ..	..	Ditto ..	Ditto.
Process-serving Establishment	District Officer	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.
28—Jails and Convict Settlements (excluding charges for Police custody).	Inspector-General of Prisons.	..	Inspector-General of Prisons.	Ditto.
Charges for Police custody	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.
	Inspector-General of Police.	..	..	Ditto.
Charges in England ..	Inspector-General of Prisons.	..	Inspector-General of Prisons.	Ditto.
29—Police—				
Superintendence ..	Inspector-General of Police.	..	Inspector-General of Police.	Ditto.
District Executive Force, (excluding rewards under Gambling and Explosive Acts and Grants-in-aid, contributions, etc.).	Ditto ..	..	Ditto ..	Ditto.
District Executive Force—Rewards under the Gambling and Explosive Acts, Grants-in-aid, contributions, etc.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.

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1	2	3	4	5
29—Police—concl'd.				
Grants to Municipalities, District Boards, Union Boards, etc., under Cattle Trespass Act previously paid direct to those bodies.	District Officers	Commissioners of Divisions, 15th September.	Secretary, Health and Local Self-Government Department.	15th October.
Police Training College ..	Inspector-General of Police.	..	Inspector-General of Police.	Ditto.
Special Police—Eastern Pakistan Rifles.	Ditto	Ditto ..	Ditto.
Railway Police ..	Ditto	Ditto ..	Ditto
Criminal Investigation Department.	Ditto	Ditto ..	Ditto.
Works	Ditto	Ditto ..	Ditto.
Charges in England ..	Secretary, Home (Police) Department.	..	Secretary, Home (Police) Department.	Ditto.
30—Ports and Pilotage—				
Charges for Pooled Launches	(i) Engineer Superintendent, Narayanganj.	..	Engineer Superintendent, Narayanganj.	Ditto.
	(ii) Controlling Officers of the Pooled Launches.	..	†Controlling Officers of the Pooled Launches.	Ditto.

†Collectors of Jessore, Faridpur, Pabna, Khulna, Tippera, Dacca, Bakarganj, Chittagong and Mymensingh, Deputy Commissioner, Chittagong Hill Tracts, Superintendent of Police, Dacca.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
30—Ports and Pilotage—<i>concl'd.</i>				
Ports Establishment ..	Nautical Surveyor, Mercantile Marine Department, Chittagong.	..	Nautical Surveyor, Mercantile Marine Department, Chittagong.	15th October.
Establishment charges payable to other Governments, Departments, etc.	Ditto ..	..	Ditto ..	Ditto.
Subsidies to Steam Boat Companies.	Secretary, Home (Transport) Department.	..	Secretary, Home (Transport) Department.	Ditto.
Miscellaneous' ..	Commerce, Labour and Industries Department. Home (Political) Department.	..	Commerce Labour and Industries Department. Home (Political) Department.	Ditto.
Charges in England ..	Secretary, Home (Transport) Department.	..	Secretary, Home (Transport) Department.	Ditto.
Loss or Gain by Exchange }				
36—Scientific Departments—				
Grants-in-aid and donations to the Scientific Societies and Institutes.	Secretary, Education Department.	..	Secretary, Education Department.	Ditto.
37—Education—General—				
All heads except the following.	Director of Public Instruction.	..	Director of Public Instruction.	Ditto.
Grant to Universities, East Bengal.	Secretary, Education Department.	..	Secretary, Education Department.	Ditto.
Secondary Education Board	Ditto	Ditto ..	Ditto.
Charges in England ..	Ditto	Ditto ..	Ditto.

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1	2	3	4	5
38—Medical (excluding the following)—	Surgeon-General	..	Surgeon-General	15th October.
Mental Hospital Establishment charges payable to other Governments, Departments, etc.	Secretary, Health and Local Self-Government (Medical) Department.	..	Secretary, Health and Local Self-Government (Medical) Department.	Ditto.
Charges in England, Grants for Medical purposes.				
Grants to Hospital and Dispensaries.				
Hospitals and dispensaries in Chittagong Hill Tracts.	Deputy Commissioner, Chittagong Hill Tracts.	Commissioner, Chittagong Division, 15th September.	Commissioner, Chittagong Division.	Ditto.
District Medical Establishment (in Chittagong Hill Tracts).	Ditto ..	Ditto ..	Ditto ..	Ditto.
Miscellaneous—				
Expenditure for advancement of Muslim Education.	Health and Local Self-Government Department.	Health and Local Self-Government Department.	Health and Local Self-Government (Medical) Department.	Ditto.
39—Public Health—				
Public Health Establishment (excluding Public Health Establishment in Chittagong Hill Tracts).	Director of Public Health and Chief Engineer, Public Health.	..	Director of Public Health and Chief Engineer, Public Health.	Ditto.
Public Health Establishment in Chittagong Hill Tracts.	Deputy Commissioner, Chittagong Hill Tracts.	Director of Public Health, 15th September.	Director of Public Health.	Ditto.
Grants for Public Health purpose (in Chittagong Hill Tracts).	Ditto ..	Ditto ..	Secretary, Health and Local Self-Government (Public Health) Department.	Ditto.

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1	2	3	4	5
39. Public Health—concl.				
Grants for Public Health purpose (for other districts).	Secretary, Health and Local Self-Government (Public Health) Department.	..	Secretary, Health and Local Self-Government (Public Health) Department.	15th October.
Expenses in connection with epidemics.	Director of Public Health.	..	Director of Public Health.	Ditto.
Bacteriological Laboratories	Ditto	Ditto ..	Ditto.
Pasteur Institute ..	Ditto	Ditto ..	Ditto.
Works	Chief Engineer, Public Health.	..	Chief Engineer, Public Health.	Ditto.
Charges in England ..	Secretary, Health and Local Self-Government (Public Health) Department.	..	Secretary, Health and Local Self-Government (Public Health) Department.	Ditto.
Loss or Gain by Exchange }				
40. Agriculture—				
Agriculture (excluding Botanical and other Public Gardens).	Director of Agriculture.	..	Director of Agriculture.	Ditto.
<i>Botanical and other Public Gardens.</i>				
Pabna Garden	District Judge, Pabna and Bogra.	..	District Judge, Pabna and Bogra.	Ditto.
Charges in England ..	Secretary, Agriculture Co-operation and Relief (Agriculture) Department.	..	Secretary, Agriculture Co-operation and Relief (Agriculture) Department.	Ditto.
Loss or Gain by Exchange }				
Grants-in-aid, contribution, etc.	Ditto	Ditto ..	Ditto.

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1	2	3	4	5
41—Veterinary—				
Excluding Veterinary Education, Research				
Charges in England	Director of Animal Husbandry.	..	Director of Animal Husbandry.	15th October.
Loss or Gain by Exchange				
Veterinary Education and Research.	Principal, Veterinary College.	Director of Animal Husbandry.	Ditto ..	Ditto.
Charges in England ..				
Loss or Gain by Exchange	Secretary, Agriculture, Co-operation and Relief (Animal Husbandry) Department.	..	Secretary, Agriculture, Co-operation and Relief (Animal Husbandry) Department.	Ditto.
42—Co-operation—				
All heads (except the following).	Registrar of Co-operative Societies.	..	Registrar, of Co-operative Societies.	Ditto.
Grants-in-aid, contributions, etc.	Ditto	..	Ditto	Ditto.
Charges in England ..				
Loss or Gain by Exchange	Secretary, Agriculture, Co-operation and Relief (Co-operative) Department.	..	Secretary, Agriculture, Co-operation and Relief (Co-operative) Department.	Ditto.
Other charges for Chittagong Hill Tracts.	Registrar, of Co-operative Societies.	..	Secretary, Agriculture, C. & R. (Co-operative) Department.	Ditto.
43—Industries—				
Industries (excluding the following).	Director of Industries.	..	Director of Industries.	Ditto.

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1	2	3	4	5
43—Industries—concl'd.				
Industries (excluding the following)—				
Charges in England	Director of Industries.	..	Director of Industries.	15th October.
Loss or Gain by Exchange				
43—Industries, Fisheries—				
Fisheries (excluding the following).	Director of Fisheries.	..	Director of Fisheries.	Ditto.
Charges in England	Secretary, Agriculture, Co-operation and Relief (Fisheries) Department.	..	Secretary, Agriculture, Co-operation and Relief (Fisheries) Department.	Ditto.
Loss or Gain by Exchange				
47—Miscellaneous Department.—				
Labour	Labour Commissioner.	..	Labour Commissioner.	Ditto.
Inspector of Factories ..	Chief Inspector of Factories.	..	Chief Inspector of Factories.	Ditto.
Inspector of Steam Boilers	Chief Inspector of Boilers.	..	Chief Inspector of Boilers.	Ditto.
Provincial Statistics—				
Registration of births, deaths and marriages.	Inspector-General of Registration.	..	Inspector-General of Registration.	Ditto.
Random samples survey of economic condition in East Bengal.	Director of Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence.	..	Director of Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence.	Ditto.
Statistics of Industrial and Labour Disputes.	Secretary, Commerce, Labour and Industries (Commerce) Department.	..	Secretary, Commerce, Labour and Industries (Commerce) Department.	Ditto.

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1	2	3	4	5
47—Miscellaneous Department—concl'd.				
Administration of Indian Partnership Act, 1932.	Registrar of Firms.	..	Registrar of Firms.	15th October.
Administration of the Bengal Money-Lenders Act, 1940.	Provincial Registrar of Money-Lenders.	..	Secretary, Judicial Department.	Ditto.
Miscellaneous—				
Administration of the Bengal Shops and Establishments Act, 1940.	Chief Inspector of Shops and Establishments.	..	Chief Inspector of Shops and Establishments.	Ditto.
Family Budget Investigation Scheme in East Bengal.	Labour Commissioner.		Labour Commissioner.	Ditto.
Scheme for the fixation of jute prices in East Bengal.	Director of Jute Prices.	..	Director of Jute Prices.	Ditto.
Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence.	Director of Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence.	..	Director of Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence.	Ditto.
Industrial Research Scheme	Secretary, Commerce, Labour and Industries Department.	..	Secretary, Commerce, Labour and Industries Department.	Ditto.
Employment Information Bureau.	Ditto ..	..	Ditto	Ditto.
Employment Exchange ..	Ditto	..	Ditto	Ditto.
Estate Office ..	Estate Officer	Secretary, Communications, Buildings and Irrigation Department.	Secretary, Communications, Buildings and Irrigation Department.	Ditto.
Charges in England }	Secretary, Commerce, Labour and Industries Department.	..	Secretary, Commerce, Labour and Industries Department.	Ditto.
Loss or Gain by Exchange }				

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1	2	3	4	5
50—Civil Works (excluding the following)—	Executive Engineers.	Superintending Engineers, 15th September.	Secretary, Communications, Buildings and Irrigation Department, 1st October.	1st November.
Grants-in-aid for improvement of existing village communications excluding waterways.	Ditto	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	15th October.
Grants-in-aid for improvement of existing village communication excluding waterways.	Secretary, Communications, Buildings and Irrigation (Communications and Buildings) Department.	..	Secretary, Communications, Buildings and Irrigation (Communications and Buildings) Department.	Ditto.
80—Town Development Schemes—	Executive Engineers.	Superintending Engineers, 15th September.	Ditto	Ditto.
81—Civil Works not charged to Revenue.	District Officers, Executive Engineers.	Ditto	Chief Engineer, Communications and Buildings, 1st October.	1st November.
52—Interest on capital outlay on Electricity Schemes	Administrative Officer, Electricity Directorate.	..	Secretary, Commerce, Labour and Industries Department.	15th October.
52A—Other Revenue expenditure connected with Electricity Schemes.	Ditto	..	Ditto	Ditto.
54—Famine ..	Agriculture, Co-operation and Relief (Relief) Department.	..	Agriculture, Co-operation and Relief (Relief) Department.	Ditto.
Famine Relief (excluding Rehabilitation Programme—Orphanage).	Education Department.	..	Education Department.	Ditto.

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1	2	3	4	5
55—Superannuation—				
Allowances and Pensions excluding compassionate allowances.	Accountant-General, East Bengal.
Compassionate allowance ..	Secretary, Finance Department.	..	Secretary, Finance Department.	15th October.
Charges in England ..	Ditto	Ditto ..	Ditto.
55-A—Commutation of pensions financed from ordinary revenue.	Ditto	Ditto ..	Ditto.
83—Payment of commuted value of pensions.				
56—Stationery and Printing—				
Stationery supplied by other Governments.	Secretary, Home (Common Services) Department.	..	Secretary, Home (Common Services) Department.	Ditto.
Discount on plain paper used with stamps.	District Officers	Commissioners of Divisions, 15th September (for District Officers).	Ditto, 1st October.	Ditto.
Purchase of plain papers used with stamps.	Secretary, Home (Common Services) Department.	..	Secretary, Home (Common Services) Department.	Ditto.
Government Presses—				
East Bengal Government Press.	Superintendent, East Bengal Government Press.	Secretary, Home (Common Services) Department, 15th September.	Ditto ..	Ditto.
Publication Branch ..	Ditto ..	Ditto ..	Ditto ..	Ditto.
Secretary to Governor's Press.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Press and Forms Department	Ditto ..	Ditto ..	Ditto ..	Ditto.

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1	2	3	4	5
56—Stationery and Printing—concl'd.				
Printing at Private Press ..	Secretary, Home (Common Services) Department.	..	Secretary, Home (Common Services) Department.	15th October.
Cost of printing work done by other Governments.	Registrar, High Court, Original Side. Inspector-General of Prisons.	Secretary, Judicial Department, 15th September.	Secretary, Judicial Department.	Ditto.
Charges in England	Superintendent, Government Press.	Secretary, Home (Common Services) Department and Inspector-General of Prisons, 15th September.	Secretary, Home (Common Services) Department and Inspector-General of Prisons.	Ditto.
Loss or Gain by Exchange }				
57—Miscellaneous—				
Miscellaneous durbar charges.	Secretary, Home (Political) Department.	..	Secretary, Home (Political) Department.	Ditto.
Cost of books and periodicals	Accountant-General, East Bengal.	..	..	..
Special Commission of Enquiry.	All Administrative Departments.	Secretary, Finance Department, 15th September.	Secretary, Finance Department.	15th October.
<i>Donations for charitable purposes—</i>				
Charges for vagrants (other than European and non-Indian shipwrecked mariners, maintenance of pauper and indigent persons, burial of paupers and passage and diet money insane to and released Mental Hospital).	District Officers	Commissioners of Divisions, 15th September.	Secretary, Finance Department, 1st October.	Ditto.
Maintenance of famine orphans.	Ditto ..	Ditto ..	Ditto ..	Ditto.

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1	2	3	4	5
57—Miscellaneous—contd.				
Other donations for charitable purpose.	Secretary, Education Department.	..	Secretary, Education Department.	15th October.
Charges on account of European and non-Indian vagrants, etc.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.
Petty Establishment—				
Maintenance of Eden Buildings.	Chief Engineer, Communications, Buildings and Irrigation (Communications and Buildings) Department.	Secretary, Communications, Buildings and Irrigation Department, 15th September.	Secretary, Communications, Buildings and Irrigation Department.	Ditto.
Central Despatch Section	Secretary, Home (Common Services) Department.	..	Secretary, Home (Common Services) Department.	Ditto.
Maintenance of Sessions and Circuit House, Sylhet.	Ditto	Ditto ..	Ditto.
Rents, rates and taxes ..	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	Ditto.
Irrecoverable temporary loans and advances written off.	Ditto ..	Ditto ..	Ditto	Ditto.
Contributions for maintenance of telegraph lines.	Secretary, Commerce, Labour and Industries Department.	..	Secretary, Commerce, Labour and Industries Department.	Ditto.
Expenditure on account of State prisoners and detainees.	Secretary, Home (Political) Department.	..	Secretary, Home (Political) Department.	Ditto.

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1	2	3	4	5
57—Miscellaneous—contd.				
Miscellaneous contributions—				
<i>Grants to local bodies in lieu of—</i>				
(i) Public works cess and fines under the Cess Act, previously paid direct to those bodies.	District Officers	Commissioners of Divisions, 15th September.	Board of Revenue, 1st October.	15th October.
(ii) Miscellaneous receipts under the Bengal Ferries Act, previously paid direct to those bodies.	Ditto ..	Commissioners of Divisions.	Secretary, Communications, Buildings and Irrigation (Communications and Buildings) Department, 1st October.	Ditto.
(iii) Fines, etc., under the Bengal Local Self-Government Act, previously paid direct to those bodies.	Ditto ..	Ditto ..	Secretary, Health and Local Self-Government Department.	Ditto.
(iv) Fees and fines under the Bengal Village Self-Government Act, previously paid direct to those bodies.	Ditto ..	Ditto ..	Ditto ..	Ditto.
(v) Fines, etc., under the Bengal Food Adulteration Act, previously paid direct to those bodies.	Ditto	Ditto ..	Ditto ..	Ditto.
(vi) Fines, etc., under the Bengal Municipal Act, previously paid direct to those bodies.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Grants to District Boards in lieu of their receipts on account of lapsed landlord's fees and landlords' transfer fees under the Bengal Tenancy Act, previously paid direct to those bodies; out of the deposit head.	Ditto ..	Ditto ..	Board of Revenue.	Ditto.

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1	2	3	4	5
57—Miscellaneous—contd.				
Grants to Municipalities, District Boards, Union Boards, etc., in lieu of fines, etc., under the Cattle Trespass Act, previously paid direct to those bodies.	District Officers	Commissioners of Divisions.	Secretary, Health and Local Self-Government Department.	15th October.
Grants to local bodies in lieu of fines, etc., under the Police Act, previously paid direct to those bodies.	Secretary, Home (Police) Department.	..	Secretary, Home (Police) Department.	Ditto.
Grants to local bodies in lieu of fines, etc., under the Dacca Hackney Carriage Act, previously paid direct to those bodies through refunds—To other Municipalities.	Ditto ..	..	Ditto ..	Ditto.
Grants to local bodies in lieu of fines realised under the Cruelty to Animals Act, previously paid direct to those bodies.	Ditto ..	..	Ditto ..	Ditto.
Grants to local bodies for dearness allowances to their employees.	Secretary, Health and Local Self-Government Department.	..	Secretary, Health and Local Self-Government Department.	Ditto.
Contribution for the pay of Chawkidars for Muhammadan Cemetery at Sylhet.	Ditto ..	..	Ditto ..	Ditto.
Contribution to the Provincial Sailors, Soldiers and Airmen's Board.	Secretary, Home (Police) Department.	..	Secretary, Home (Police) Department.	Ditto.
Contribution to the District Soldiers and Airmen's Board.	Ditto ..	..	Ditto ..	Ditto.
Compensatory grants to local bodies for special purposes.	Secretary, Health and Local Self-Government Department.	..	Secretary, Health and Local Self-Government Department.	Ditto.

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1	2	3	4	5
57—Miscellaneous—concl'd.				
Miscellaneous and unforeseen charges.	District Officers	Commissioners of Divisions, 15th September.	Commissioners of Divisions.	15th October.
Rewards for destruction of wild animals.	Ditto ..	Ditto ..	Ditto ..	Ditto.
Charges in England
63—Extraordinary charges in Pakistan.				
<i>Expenditure on Civil Defence—</i>				
<i>(i) Poolable—</i>				
Direction and Organisation	Director of Civil Defence.	..	Home (Civil Defence) Department, 15th September.	15th October.
Fire Fighting—Other Fire Fighting Organisation.	Director of Fire Service.	..	Secretary, Health and Local Self-Government Department, 15th September.	Ditto.
Medical Relief—First Aid and Ambulance.	Director of Civil Defence.	..	Home (Civil Defence) Department, 15th September.	Ditto.
Miscellaneous—Civil Transport.	Ditto	Ditto ..	Ditto.
Extra Police Force ..	Inspector-General of Police.	..	Inspector-General of Police.	Ditto.
Provincial Transport Commissioner.	Joint Secretary, Home (Transport) Department.	..	Joint Secretary, Home (Transport) Department.	Ditto.
Loss on sale of subsidised food.	Inspector-General of Police.	..	Inspector-General of Police.	Ditto.
Extra staff for the Defence Branch of the Home Department.	Director of Civil Defence.	..	Secretary, Home (Civil Defence) Department. .	Ditto.

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1	2	3	4	5
63B—Development—				
Land Revenue ..	District Officers	Joint Secretary, Revenue Department, 15th September.	Secretary, Planning Department, 1st October.	15th October.
Forests ..	Conservator of Forests.	..	Ditto ..	Ditto.
Irrigation ..	Chief Engineer, Irrigation.	Secretary, Communications, Buildings and Irrigation (Irrigation) Department.	Ditto ..	1st November.
Education—				
Social Uplift Scheme ..	Director of Public Instruction.	Secretary, Education Department.	Ditto ..	15th October.
Other Schemes ..				
Medical—				
Social Uplift Schemes ..	Surgeon-General	Secretary, Health and Local Self-Government (Medical) Department.	Deputy Secretary, Planning Department.	Ditto.
Other Schemes ..				
Public Health—				
Social Uplift Scheme ..	Director of Public Health and Chief Engineer Public Health Engineering.		Ditto ..	
(Other Schemes excluding the following—				
(a) Ramna Sewerage Scheme				
(b) Rural water supply (both normal and social uplift).				
(c) Water Supply and Drainage in Municipal areas.				

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1	2	3	4	5
63B—Development—contd.				
(a) Ramna Sewerage Scheme	Chief Engineer, Public Health.	Secretary, Health and Local Self-Government (Public Health) Department.	Deputy Secretary, Planning Department.	15th October.
(b) Rural water supply (both normal and social uplift).				
(c) Water Supply and Drainage in Municipal areas.				
Agriculture excluding the following—				
Plant Protection Scheme	Director of Agriculture, (Education and Research).	Joint Secretary, Agriculture, Co-operation and Relief (Agriculture) Department.	Ditto ..	Ditto.
Plant Protection Scheme	Director of Extension and Rural Development.	..	Ditto ..	Ditto.
Veterinary	Director of Animal Husbandry.	Secretary, Agriculture Co-operation and Relief (Animal Husbandry) Department.	Ditto ..	Ditto.
Civil Works	Chief Engineer, Communications and Buildings.	Secretary, Communications, Buildings and Irrigation (Communications and Buildings) Department.	Ditto ..	Ditto.
Miscellaneous—				
Peacetime Fire Service ..	Director of Fire Service.	Secretary, Health and Local Self-Government Department.	Ditto ..	Ditto.
Social Uplift Scheme ..	Director of Publicity.	Secretary, Public Relations Department.	Ditto ..	Ditto.
Village Aid Programme	Deputy Secretary, Planning Department.	Deputy Secretary, Planning Department.	Ditto ..	Ditto.

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1	2	3	4	5
63B—Development—concl'd.				
Charges in England—				
Sending students abroad for training in various courses of Technology (Education).	Secretary, Education Department.	..	Deputy Secretary, Planning Department.	15th October.
Sending abroad selected officials of the Department to receive training in specific subjects (Industries).	Secretary, Commerce, Labour and Industries Department.	..	Ditto ..	Ditto.
Study leave ex-Pakistan to the Medical Officers (Upper) (Medical).	Secretary, Health and Local Self-Government (Public Health) Department.	..	Ditto ..	Ditto.
Peacetime Fire Service—				
Purchase of equipments (Miscellaneous).	Ditto	..	Ditto ...	Ditto.
Improvement of Veterinary Education in East Bengal—				
Purchase of equipments (Veterinary)	Secretary, Agriculture, Co-operation and Relief (Animal Husbandry) Department	.	Ditto ..	Ditto.
Other Charges ..	Deputy Secretary, Planning Department.	..	Ditto ..	Ditto.
65—Capital Outlay on Forests—	Conservator of Forests.	..	Secretary, Agriculture, Co-operation and Relief Department.	Ditto.
70—Capital Outlay on Improvement of Public Health—				
Dacca Sewerage Extension (Old Town) Scheme.	Chief Engineer, Public Health.	..	Secretary, Health and Local Self-Government (Public Health) Department.	Ditto.

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1	2	3	4	5
71—Capital Outlay on Schemes of Agricultural Improvement and Research—				
Thana Agricultural Farms Scheme for Power Pump Irrigation. Scheme for Tractor Cultivation.	Director of Extension and Rural Development.	..	Joint Secretary, Agriculture, Co-operation and Relief (Agriculture) Department.	15th October.
Establishment of a Seed Multiplication Farm at Iswardi.	Director of Agriculture (Education and Research).	..	Joint Secretary, Agriculture, Co-operation and Relief (Agriculture) Department.	Ditto.
Establishment of a Jute Seed Multiplication Farm at Duttanagar.				
72—Capital Outlay on Industrial Development—				
Equipment and Machinery for Ceramic Institute. Equipment and Machinery for Textile Institute. Equipment and Machinery for Tanning Institute.	Director of Industries.	..	Secretary, Commerce, Labour and Industries Department, 15th September.	Ditto.
Exploitation of coastal and Estuaries of fisheries and provision of fishing fleet.	Director of Fisheries.	..	Joint Secretary Agriculture, Co-operation and Relief (Fisheries) Department, 15th September.	Ditto.
Reclamation of derelict water areas for production of fish.				
Muslin Cotton Mills ..	Secretary, Commerce, Labour and Industries Department.	..	Secretary, Commerce, Labour and Industries (Industries) Department.	Ditto.
	Director of Industries.	..	Ditto. ..	Ditto.
<i>Deduct—Receipts and recoveries on capital account.</i>	Director of Fisheries.	..	Secretary, Agriculture, Co-operation and Relief (Fisheries) Department.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
73—Capital Outlay on ports	Marine Superintendent and Engineer-Superintendent, Government Dockyard, Narayanganj.	..	Joint Secretary, Home (Transport) Department.	15th October.
81-A—Capital Outlay on Electricity— Thermo-Electric Scheme ..	Administrative Officer, Electricity Directorate	..	Secretary, Commerce, Labour and Industries Department.	Ditto.
82-B—Capital Account of Other Provincial Works Outside the Revenue Accounts— Schemes on Provincial Transport.	Provincial Transport Commissioner.	..	Joint Secretary, Home (Transport) Department.	Ditto.
84—Capital Outlay on Printing Presses— A—Machinery and Equipment for Drawing Office Press.	Director of Land Records and Surveys.	..	Joint Secretary, Revenue Department.	Ditto.
B—Machinery and Equipment for Governor's Press.	Superintendent, Government Press, East Bengal.	Secretary, Home (Common Services) Department.	Secretary, Home (Common Services) Department.	Ditto.
85-A—Capital Outlay on Schemes of State Trading— All heads except the following <i>Supply of foodstuff at concession rate to—</i> Police Force ..	Secretary, Civil Supplies Department. Secretary, Home (Police) Department.	.. ..	Secretary, Civil Supplies Department. Secretary, Home (Police) Department.	Ditto. Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
85-A—Capital Outlay on Schemes of State Trading—contd.				
Jail Staff ..	Secretary, Home (Jails) Department.	..	Secretary, Home (Jails) Department.	15th October.
Charges in England ..	Secretary, Home (Common Services) Department.	..	Secretary, Home (Common Services) Department.	Ditto.
Debt, Deposits, etc. ..	Accountant-General, East Bengal.	..	..	..
Loans and Advances by the Provincial Government—				
Loans to Municipalities ..	} Secretary, Health and Local Self-Government Department.	..	Secretary, Health and Local Self-Government Department.	15th October.
Loans to District and Other Local Fund Committees		..	Secretary, Health and Local Self-Government Department.	15th October.
Loans to Landholders and other Notabilities ..		..	Joint Secretary, Revenue Department.	Ditto.
Advances to cultivators ..	Registrar, of Co-operative Societies.	..	Joint Secretary, Agriculture, Co-operation and Relief (Co-operative) Department.	Ditto.
Advances under special laws.	Chief Engineer, Irrigation.	..	Secretary, Communication Buildings and Irrigation (Irrigation) Department.	Ditto.
Advances to Provincial Co-operative Banks and Multipurpose Societies ..	} Registrar, of Co-operative Societies.	..	Joint Secretary, Agriculture, Co-operation and Relief (Co-operative) Department.	Ditto.
Loans to Co-operative Land Mortgage Banks ..		..	Joint Secretary, Agriculture, Co-operation and Relief (Co-operative) Department.	Ditto.
Loans to Co-operative Jute Mill ..		..	Joint Secretary, Agriculture, Co-operation and Relief (Co-operative) Department.	Ditto.

Estimate.	Name of officer responsible for preparation of estimate.	Name of officer through whom the estimate is to be submitted and the date by which it should reach him.	Name of officer responsible for submission of estimate to Accountant-General, East Bengal, Finance and Administrative Departments and date by which it should reach him.	Date by which it should reach Accountant-General, East Bengal, Finance and Administrative Departments.
1	2	3	4	5
85-A—Capital Outlay on Schemes of State Trading— <i>concl'd.</i>				
Loans for execution of 'Grow More Food' Schemes ..	Chief Engineer, Irrigation.	..	Secretary, C. B. & I. (Irrigation) Department.	15th October.
Loans for execution of Minor Irrigation Project connected with "Grow More Food" Scheme ..				
Advances to Collectors for removal of water hyacinth	District Officers		Joint Secretary, A. C. & R. (Agriculture) Department.	Ditto.
Cattle Purchase loans ..			Joint Secretary, A. C. & R. Department.	
Loans to Artisans under (Rehabilitation Scheme)		..	Ditto	
Loans to Fishermen ..			Ditto	
Loans to Muhajereens ..			Ditto	
Loans to Colonists for reclamation and Colonisation of waste land ..	Director of Industries.		Joint Secretary, Revenue Department.	Ditto.
House building loans to destitutes ..			Joint Secretary, A. C. & R. Department.	
Loans under State Aid to Industries Act ..		..	Secretary, C. L. & I. Department.	
Loans to ex-student of Government Weaving Institutions ..				
Advances to Government Servants ..	Secretary, Finance Department.	..	Secretary, Finance Department.	Ditto.

F. R. APPENDIX No. 8.

[Note to Rule 1 (*xiv*) and rule 306.]

List of Major, Minor and Sub-heads and Primary Units of appropriation under each.

[N. B.—The local Government may consider in what cases the primary units of appropriation under sub-head subordinate to a minor head may be combined under the minor head. Progress of expenditure should be watched against “voted” and “non-voted” appropriation separately under each primary unit.]

Major Head.	Minor Head.	Sub-head.	Primary Units.
4—Taxes on Income other than Corporation Tax.	Collection of Agricultural Income Tax.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Charges in England.
5—Salt	Charges of Salt and Central Excises in Provinces.	Direction ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
7—Land Revenue ..	Charges of Administration.	General Establishment, Land Acquisition Establishment.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Certificate Establishment.	Ditto.
		Partition Establishment	Ditto.
		Record-room Establishment.	Ditto.
		Kanungo Establishment	Ditto.
		Road Cess Valuation and Re-valuation Establishment.	Ditto.
		Primary Education Cess Establishment.	Ditto.
		Charges connected with estates attached under section 99 of the Cess Act, 1880.	Ditto.
	Management of Government Estates.	Collection of Revenue	Ditto.
		Outlay on Improvements.	
		Rates, etc.	Ditto.
		Capital expenditure for colonisation, etc.	Ditto.
		Reclamation of wasteland and their colonisation with landless cultivators.	

Major Head.	Minor Head.	Sub-head.	Primary Units.
7—Land Revenue— <i>concd.</i>	Survey, Settlement and Record operation.	Controlling office ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies, Other contingencies. <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. <i>Deduct</i> —Establish- ment charges recov- erable from other Governments, De- partments, etc.
		Drawing office ..	Ditto.
		Major Settlement operations.	Ditto.
		Minor Settlement operations.	Ditto.
		Major Survey opera- tions.	Ditto.
		East Bengal Survey School.	Ditto.
		Survey-Education Advi- sory Board.	Ditto.
		Land Records .. Superintendence ..	Ditto.
		District Charges ..	Ditto.
		Assignments and Compensation.	Pension in lieu of resumed lands. Malikana. Miscellaneous Land Revenue Compensation (Sayer Compensa- tion).
	Expenditure incurred for acquisition and management of properties acquired under the East Bengal Act XXVII of 1951.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies, Other contingencies, Grants-in-aid, contri- bution, etc. Cesses. Compensations. Works. <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. <i>Deduct</i> —Establish- ment charges recov- erable from other Governments, De- partments, etc.
		Charges in England ..	Charges in England. Loss or Gain by Ex- change. Development pro- gramme.

Major Head.	Minor Head.	Sub-head.	Primary Units.
3--Provincial Excise	Superintendence ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	District Charges ..	..	Ditto.
	Cost of opium supplied to Provincial Excise Department.	..	Cost of opium supplied to Provincial Excise Department.
	Compensations ..	..	Compensations.
	Charges in England ..	..	Charges in England.
	Works ..	..	Works.
9--Stamps	Non-Judicial ..	Superintendence ..	Superintendence.
		Charges for the sale of stamps (discount). Cost of stamps supplied from Central Stamps Stores.	Charges for the sale of stamps (discount). Cost of stamps supplied from Central Stamps Stores.
	
	Judicial ..	Superintendence ..	Superintendence.
		Proportion transferred from Non-Judicial.	Proportion transferred from Non-Judicial.
		Charges for the sale of stamps (discount). Cost of stamps supplied from Central Stamps Stores.	Charges for the sale of stamps (discount). Cost of stamps supplied from Central Stamps Stores.
10--Forest	Conservancy and Works	Timber and other produce removed from the forests by Govern- ment agency.	Timber and other pro- duce removed from the forests by Government agency.
		Timber and other pro- duce removed from the forests by consumers and purchasers.	Timber and other pro- duce removed from the forests by con- sumers and pur- chasers.
		Construction, purchase, maintenance, etc.	Construction, pur- chase, maintenance, etc.
		Conservancy and Regeneration.	Conservancy and Re- generation.
		Miscellaneous ..	Miscellaneous.
		Suspense .. Charges on account of the East Bengal Forest School.	Suspense. Charges on account of the East Bengal Forest School.

Major Head.	Minor Head.	Sub-head.	Primary Units.
10—Forest— <i>concl'd.</i>	Conservancy and Works— <i>concl'd.</i>	<i>Deduct</i> —Amount recoverable from other Governments, Departments, etc.	<i>Deduct</i> —Amount recoverable from other Governments, Departments, etc.
		Establishment ..	Pay of officers. Pay of establishment. Allowances. Contingencies. Grants-in-aid, contribution. Charges on account of East Bengal Forest School.
			<i>Add</i> —Establishment charges, etc.
		Interest on Capital ..	Interest on Capital.
			<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Charges in England ..	Charges in England.
11—Registration ..	Superintendence ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	District charges ..	..	Ditto and <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
12—Charges on account of Motor Vehicles Act.	Charges of collection	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Inspection of motor vehicles.	..	Ditto.
	Compensation to local bodies, etc.	..	Compensation to local bodies, etc.
	Other charges ..	..	Other charges.
	Charges in England ..	..	Charges in England.
	Loss or Gain by Exchange.	.. —	Loss or Gain by Exchange.

Major Head.	Minor Head.	Sub-head.	Primary Units.
13—Other Taxes and Duties.	Collection charges ..	Entertainment tax .. Betting tax .. Tax under East Bengal Finance Act, 1950.	Entertainment tax. Betting tax. Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. <i>And</i> —Establishment charges payable to other Governments, Departments, etc.
		Tax under Bengal Finance (Sales Tax) Act, 1941.	Ditto.
	Charges under the Electricity Acts.	Electric Inspectors ..	Electric Inspectors.
		Charges in England ..	Charges in England.
	Loss of Gain by Exchange.	..	Loss of Gain by Exchange.
17—Interest on Works for which Capital Accounts are kept.	Navigation, Embankment and Drainage Works.	..	Navigation, Embankment and Drainage Works.
18—Other Revenue expenditure financed from Ordinary Revenues.	Other Revenue expenditure financed from Ordinary Revenues.	Irrigation Works— Works for which no Capital Accounts are kept.	Works. Emergency Irrigation Works. Gross charges. <i>Deduct</i> —Charges recovered from the Central Government. Extension and improvements. Maintenance and repairs. Establishment. Revenue Establishment Tools and Plant. Suspense.
		Charges in England ..	Charges in England.
		Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.	Works. New Works and Works in progress. Emergency Irrigation Works. Gross charges. <i>Deduct</i> —Charges recovered from the Central Government. Extensions and Improvements. Maintenance and repairs. Establishment. Revenue Establishment. General Establishment. Tools and Plant. Suspense.

Major Head.	Minor Head.	Sub-head.	Primary Units.
18—Other Revenue expenditure financed from Ordinary Revenues— <i>concl'd.</i>	Other Revenue expenditure financed from Ordinary Revenues— <i>concl'd.</i>	Charges in England ..	Leave salaries and deputation pay. Sterling overseas pay. Stores for Pakistan. Government Scholarships. Other charges. Rehabilitation programme. Establishment. Tools and Plant. Suspense. Other charges. Grants-in-aid. Reserve for maintenance and repairs.
22—Interest on Debt and other obligations.	Interest on Ordinary Debt—Rupee Debt..	Floating loans ..	Floating loans. Discount on loans. Interest on permanent loans. Discount on Treasury Bills.
		Interest on other floating loans.	Interest on other floating loans. Interest on temporary loan from Bank. Interest on cash credit advances from State Bank. Interest on cash credit advances from Imperial Bank.
		Interest on loans taken from Central Government.	Interest on loans taken from Central Government.
		Other items ..	Other items. Expenditure connected with the issue of new loan.
	Interest on unfunded Debt—State Provident Funds.	Interest on 'General Provident Fund. Interest on P. A. S. Provident Fund. Interest on P. A. S. (Non-European Members) Provident Fund. Interest on Contributory Provident Fund.	Interest on General Provident Fund. Interest on P.A.S. Provident Fund. Interest on P. A. S. (Non-European Members) Provident Fund. Interest on Contributory Provident Fund.
		Interest on other Miscellaneous Provident Funds.	Interest on other Miscellaneous Provident Fund. Interest on Forest Officers' Provident Fund. Interest on Non-pensionable Officers' Provident Fund.

Major Head.	Minor Head.	Sub-head.	Primary Units.
22—Interest on Debt and other obligations— <i>concl'd.</i>	Interest on other obligations. Transfers to other Accounts.	Other items .. <i>Deduct</i> —(1) Interest transferred to Commercial Department, Civil Supplies Department, Irrigation Department. <i>Deduct</i> —(2) Interest transferred to Forests Department. <i>Deduct</i> —(3) Interest portion of equated payments on account of commuted value of pensions. <i>Deduct</i> —Interest met from subventions from Central Road Funds.	Miscellaneous. <i>Deduct</i> —(1) Interest transferred to Commercial Department, Civil Supplies Department, Irrigation Department. <i>Deduct</i> —(2) Interest transferred to Forests Department. <i>Deduct</i> —(3) Interest portion of equated payments on account of commuted value of pensions. <i>Deduct</i> —Interest met from subventions from Central Road Funds.
23—Appropriation for reduction or avoidance of Debt.	Sinking Funds .. Other Appropriations	Sinking Funds .. Depreciation Funds .. Loans from the Central Government. <i>Deduct</i> —Interest on Recoveries. <i>Deduct</i> —(1) Amount debited to head "55—Superannuation Allowances and Pensions on account of loan taken for Commutation of Pensions. (2) Amount repayable from the recoveries of the Provincial Loan Account in respect of loan taken for that account.	Sinking Funds. Depreciation Funds. Loans from the Central Government. <i>Deduct</i> —Interest on Recoveries. <i>Deduct</i> —(1) Amount debited to head "55—Superannuation Allowances and Pensions on account of loan taken for Commutation of Pensions. (2) Amount repayable from the recoveries of the Provincial Loan Account in respect of loan taken for that account.
25—General Administration—General Administration.	Heads of provinces (including Governor and Ministers). Secretariat staff of the Governor.	Salary of the Governor Sumptuary allowances of the Governor. Staff and Household of the Governor.	Salary of the Governor. Sumptuary allowances of the Governor. Pay of officers. Pay of establishment, Allowances, honoraria, etc. Dispensary establishment and contingencies. Contingencies. Renewal of furnishing. Other charges. Pay of officers. Pay of establishment, Allowances, honoraria, etc. Contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
25—General Administration—General Administration— <i>contd.</i>	..	Contract allowances ..	Wages of household servant. Presents and charities. Miscellaneous.
		Tour expenses of the Governor.	Tour expenses of the Governor.
		State conveyances and motor cars.	State cars. State launch.
		Ministers ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		Provincial Legislative Assembly.	Ditto.
		Election for Legislatures.	Election for Legislatures.
		Civil Secretariat ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. Grants-in-aid, contributions, etc. <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Public Service Commission.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		Board of Revenue ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.

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Savar, Dhaka

Major Head.	Minor Head.	Sub-head,	Primary Units.
25—General Administration—General Administration-- <i>contd.</i>	Commissioners ..	Local Fund Audit Establishment.	Local Fund Audit Establishment. Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	District Administration	..	<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		General Establishment	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. Grants-in-aid, contributions, etc. <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Subdivisional Establishment.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Other contingencies.
		Other Establishments..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		Works ..	Works.
	Miscellaneous ..	Directorate of Transportation.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. Grants-in-aid, contribution, etc. <i>Add</i> —Charges paid to other Governments, Departments, etc. <i>Deduct</i> —Charges recovered from other Governments, Departments, etc.
		Discretionary grants by heads of provinces.	Ditto.

Major Head.	Minor Head.	Sub-head.	Primary Units.
25—General Administration—General Administration— <i>concl'd.</i>	Charges in England ..	..	Charges in England.
25—General Administration—Debt Conciliation.	District Administration		Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
27—Administration of Justice.	High Court ..		Pay of officers. Allowances, honoraria, etc. Contingencies.
	Official Assignee ..		Grants-in-aid, contributions, etc. <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
	Official Receiver ..		Pay of officers. Pay of establishment. Allowances, etc. Contingencies.
			Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies.
			Other contingencies. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
	Law Officers ..		Pay of officers. Pay of establishment. Allowances, honoraria, etc.
	Administrator-General and Official Trustee.		Contingencies. Ditto.
	Civil and Sessions Court.		Pay of officers. Pay of establishment. Allowances, honoraria, etc.
			Contract contingencies. Other contingencies.
			Grants-in-aid, contributions, etc.
	Courts of Small Causes	Presidency Courts ..	Ditto.
	Criminal Courts ..	Mufassal Courts ..	Ditto.
		Police Case Hospitals	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
27—Administration of Justice— <i>concl'd.</i>	..	Rewards under the Arms Act.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	Pleadership and Muk-tearship Examination charges.	..	Ditto.
	Charges in England ..	..	Charges in England.
28—Jails and Convict Settlements.	Jails .. ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid, contributions, etc. <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. <i>Deduct</i> —Cost of basic ration supplied from jail stock. Charges for police custody.
	Charges on account of persons confined or detained in jails outside the province.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Mail Manufactures ..	..	Ditto.
	Charges in England ..	..	Charges in England.
29—Police ..	Superintendence ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. Cost. of Police Committee.

Major Head.	Minor Head.		Sub-head.	Primary Units.
29—Police— <i>contd.</i>	District Force.	Executive	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. Grants-in-aid, contributions, etc. <i>Add</i> —Charges paid to other Governments, Departments, etc. Lump provision. <i>Deduct</i> —Charges recovered from other Governments, Departments, etc.
	Police Training College		..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	Special Police	..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. Grants-in-aid, contribution. <i>Add</i> —Establishment charges paid to other Governments, Departments, etc. <i>Deduct</i> —Establishment charges recovered from other Governments, etc.
	Railway Police	..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	Criminal Investigation Department.		..	Ditto. <i>Deduct</i> —Charges recoverable from other Governments, Departments, etc.
	Works	..	..	Works.

Major Head.	Minor Head.	Sub-head.	Primary Units.
29—Police— <i>concl'd</i> ..	Charges in England ..	..	Charges in England.
30—Ports and Pilotage.	Charges for pooled launches.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid, contributions, etc. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
	Purchase of Marine stores, etc.	Building, repairs and outfit of ships. Coal supplies to ships and vessels.	Building, repairs and outfit of ships. Coal supplies to ships and vessels.
	Ports Establishments .		Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid, contributions, etc. <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Registrar of Inland Shipping.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Subsidies to Steam Boat Companies.	...	Subsidies to Steam Boat Companies.
	Miscellaneous ..	..	Miscellaneous.
	Charges in England ..	..	Charges in England.
36—Scientific Department.	Grants-in-aid and donations to the Scientific Societies and Institutes.	..	Grants-in-aid, contribution and donations.
	Mines Department ..	..	Mines Department.
	Charges in England ..	..	Charges in England.

Major Head.	Minor Head.	Sub-head.	Primary Units.
37—Education—General.	Grant to Universities ..	Dacca University ..	Dacca University.
		Rajshahi University ..	Rajshahi University.
	Government Arts Colleges.	Arts College for Men	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Arts College for Women	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	Grants to Non-Government Arts Colleges.	Arts Colleges for Men	Arts Colleges for Men.
		Arts Colleges for Women.	Arts Colleges for Women.
	Government Professional Colleges.	..	Pay of officers. Pay of establishments. Allowances, honoraria, etc. Contingencies.
	Government Secondary Schools.	Secondary for Boys. Schools	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Secondary for Girls. Schools	Ditto.
	Direct grants to Non-Government Secondary Schools.	Secondary for Boys. Schools	Secondary Schools for Boys.
		Secondary for Girls. Schools	Secondary Schools for Girls.
	Government Primary Schools.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Direct grants to Non-Government Primary Schools.	..	Direct grants to Non-Government Primary Schools.
	Grants to Local Bodies for Primary Education.	..	Grants to Local Bodies for Primary Education.

Major Head.	Minor Head.	Sub-head.	Primary Units.
37—Education—General— <i>contd.</i>	Government Special Schools and Training Schools.	Training Schools for Masters.	Pay of officers. Pay of establishments. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
		Training Schools for Mistresses.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Direct grants to Non-Government Special Schools.	Special Schools for Boys and Masters.	Special Schools for Boys and Masters.
		Special Schools for Girls and Mistresses.	Special Schools for Girls and Mistresses.
	Direction ..	..	Pay of officers. Pay of establishment. Allowances, etc. Contract contingencies. Other contingencies.
	Inspection ..	Men's Branch ..	Ditto.
		Women's Branch ..	Ditto.
	Scholarships ..	..	Scholarships.
	Miscellaneous ..	Advancement of Education of members of Scheduled Castes.	Advancement of Education of members of Scheduled Castes.
		Advancement of Muslim Education.	Advancement of Muslim Education.
		Advancement of Buddhist Education.	Advancement of Buddhist Education.
		Charges of Youth Welfare Works under Physical Director.	Charges of Youth Welfare Works under Physical Director
		Expenses of the Provincial Text Book Committee.	Expenses of Provincial Text Book Committee.
		Grants-in-aid, contributions, etc.	Grants for the encouragement of Historical Research. Grants for the encouragement of Literature.
			Grants for Anglo-Pakistan and European Education. Other grants-in-aid.
		Examination charges	Examination charges. Training of candidates for various examinations for higher services.
		Other items ..	Other items.
		Contingencies ..	Contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
37—Education—General— <i>concl.</i>	Miscellaneous— <i>concl.</i>	East Bengal Secondary Education Board.	Pay of officers. Pay of establishment. Allowances, etc. Contract contingencies. Other contingencies.
	Charges in England ..	..	Charges in England.
38—Medical ..	Medical Establishment	..	Pay of officers. Pay of establishment. Allowances, etc. Contingencies. .
			Grants-in-aid, contributions, etc.
			<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
	Hospitals and Dispensaries.	..	Pay of officers. Pay of establishment. Allowances, etc. Contract contingencies. Other contingencies. Grants-in-aid, contribution, etc.
			<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
	Grants for Medical purposes.	..	Ditto.
	Medical Colleges and Schools.	..	Pay of officers. Pay of establishment. Allowances, etc. Contract contingencies. Other contingencies. Grants-in-aid, contribution, etc.
			<i>Add</i> —Establishment—charges payable to other Governments, Departments, etc.
			<i>Deduct</i> —Establishment charges recoverable from other Governments.
	Mental Hospitals ..	..	Ditto.
	Chemical Examiner ..	..	Pay of officers. Pay of establishment. Allowances, etc. Contract contingencies. Other contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
38—Medical—concltd.	Provincialisation of Sadar and Subdivisional Hospitals.	..	Pay of officers. Pay of establishment. Allowances, etc. Contract contingencies. Other contingencies.
	Miscellaneous	..	Miscellaneous.
	Charges in England ..	..	Charges in England.
39—Public Health ..	Public Health Establishment.	Director of Public Health.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
			Grants-in-aid, contributions, etc.
			Ditto.
			Grants-in-aid towards waterworks schemes.
	Grants for Public Health purposes.	Chief Engineer, Public Health Department.	Grants-in-aid towards waterworks schemes.
		Grants-in-aid towards waterworks schemes.	Grants-in-aid towards sewerage schemes.
		Grants-in-aid towards sewerage schemes.	Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors.
		Grants and subventions to schemes for rural construction.	Grants and subventions to schemes for rural construction.
	Expenses in connection with Epidemic Diseases.	Other schemes ..	Other schemes.
		Malaria charges ..	Anti-malaria grant. Quinin: grant. Expenses on free distribution.
		Kala-azar survey charges. Other epidemic charges Purchase of Paludrine	Kala-azar survey charges. Other epidemic charges. Expenses on sale of Paludrine. Expenses on free distribution.
	Bacteriological Laboratories.	..	Pay of officers. Pay of establishment. Allowances, etc. Contract contingencies. Other contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
39—Public Health— <i>convel.</i>	Pasteur Institute ..	..	Pay of officers. Pay of establishment. Allowances, etc. Contingencies.
	Works ..	..	Works.
	Charges in England ..	..	Charges in England.
40—Agriculture	Direction ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	Superintendence ..	..	Pay of officers. Pay of establishment. Allowances, etc. Contingencies. Grants-in-aid, contri- butions, etc.
	Subordinate and Expert Staff.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. <i>Deduct</i> —Establishment charges recoverable from other Govern- ments, Departments, etc.
	Experimental Farms	...	Ditto.
	Agricultural Demons- tration and Propagan- da including Public Exhibitions and Fairs.	..	Pay of officers. Pay of establishment. Allowances, etc. Contingencies. Cost of seeds in connec- tion with schemes under "Grow More Food". Grants-in-aid, contribu- tion, etc. <i>Add</i> —Charges payable to other Governments, Departments, etc. <i>Deduct</i> —Charges on account of staff, etc., recoverable from the Government of Pakistan in connec- tion with "Grow More Food". <i>Deduct</i> —Establishment charges recoverable from other Govern- ments, Departments, etc.

Major Head.	Minor Head.	Sub-head.	Primary Units.
10—Agriculture — <i>concl'd.</i>	Agricultural Experi- ments and Research.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid, contri- butions, etc. <i>Add</i> —Establishment— charges payable to other Governments, Depart- ments, etc. <i>Deduct</i> —Establishment charges recoverable from other Govern- ments, Departments, etc.
	Agricultural Education	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Agricultural Engineer- ing.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Botanical and other Public Gardens.	..	Ditto.
	Special Rural Uplift Schemes.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Grants-in-aid, contri- butions, etc.	..	Grants-in-aid, contri- butions, etc.
	Other Charges—Agri- cultural Development.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Charges in England ..	..	Leave salaries and deputation pay. Sterling overseas pay. Stores for Pakistan. Scholarships. Other charges.

Major Head.	Minor Head.	Sub-head.	Primary Units.
41—Veterinary ..	Superintendence ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid, contributions, etc. <i>Add—Establishment—charges payable to other Governments, Departments, etc.</i>
	Veterinary Education and Research.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Subordinate Establishment.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Hospitals and Dispensaries.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid, contributions, etc. <i>Add—Establishment—charges payable to other Governments, Departments, etc.</i> <i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.</i>
	Breeding operations ..	..	Breeding operations.
	Prizes .. ..	..	Prizes.
	Other charges ..	..	Other charges.
	Charges in England ..	..	Charges in England.

Major Head.	Minor Head.	Sub-head.	Primary Units.
42—Co-operation ..	Superintendence ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid, contri- butions, etc. Grants-in-aid, contribu- tions, etc.
	Grants-in-aid, contri- butions, etc.	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Other charges ..	Expenditure in connec- tion with the scheme for Co-operative Training and Educa- tion.	<i>Deduct</i> —Establishment charges recoverable from other Govern- ments, Departments, etc.
		Other expenditure ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		Expenditure in connec- tion with the scheme for purchasing of jute by Co-operative Societies.	Grants-in-aid, contri- butions, etc. Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Charges in England ..	..	Charges in England.
43—Industries— Industries.	Industries ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. Scholarships. Grants-in-aid. Miscellaneous.
	Rehabilitation pro- gramme.	Free grants to artisans	Free grants to artisans.
		Free grants in the form of raw materials.	Free grants in the form of raw materials.
		Sale of materials at cost price.	Sale of materials at cost price.
		Loans in the form of raw materials.	Loans in the form of raw materials.
		Sale of materials at "Cheap rates".	Sale of materials at "Cheap rates".
	Charges in England ..	..	Charges in England.

Major Head.	Minor Head.	Sub-head.	Primary Units.
43—Industries—Industries—Fisheries.	Fisheries ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid.
47—Miscellaneous Department.	Labour ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Grants-in-aid, contributions, etc. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
	Inspector of Factories ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Contingencies.
	Inspector of Steam Boilers. ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Provincial Statistics ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Administration of Partnership Act, 1932. ..	..	Ditto.
	Administration of the Bengal Money Lenders Act, 1940. ..	..	Ditto.
	Miscellaneous ..	Administration of Bengal Shops and Establishments Act, 1940.	Pay of officers. Pay of establishment. Allowances, honoraria. Contingencies.
		Scheme for the fixation of Jute Prices in East Bengal.	Ditto.

Major Head.	Minor Head.	Sub-head.	Primary Units.
47—Miscellaneous Department— <i>concl'd.</i>	Miscellaneous— <i>concl'd.</i>	Family Budget investigation in East Bengal.	Pay of officers. Pay of establishment Allowances, he etc. Contingencies.
		Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence.	Ditto.
		Employment Exchange	Charges payable to the Government of Pakistan.
		Estate Office ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Charges in England ..	..	Charges in England.
50—Civil Works ..	Original works—Buildings.	Land Revenue .. Provincial Excise .. Registration .. General Administration. Administration of Justice. Jails and Convict Settlements. Police .. Ports and Pilotage .. Education .. Medical .. Public Health .. Agriculture .. Veterinary .. Co-operation .. Industries .. Civil Works .. Stationery and Printing Miscellaneous Department. Famine Relief ..	Land Revenue. Provincial Excise. Registration. General Administration. Administration of Justice. Jails and Convict Settlements. Police. Ports and Pilotage. Education. Medical. Public Health. Agriculture. Veterinary. Co-operation. Industries. Civil Works. Stationery and Printing. Miscellaneous Department. Famine Relief.
		Additions and alterations to requisitioned Buildings.	Additions and alterations to requisitioned Buildings.
	Original Works—Communications.	..	Original Works—Communications.
	Repairs ..	Requisitioned Buildings	Requisitioned Buildings.
		Government Buildings, etc., Communications.	Government Buildings, etc., Communications.
		Tea Rates Roads .. Repairs to Central Road Fund Works.	Tea Rates Roads. Repairs to Central Road Fund Works.

Major Head.	Minor Head.	Sub-head.	Primary Units.
50—Civil Works— <i>concl.</i>	Establishment ..	Gross charges ..	Gross charges.
		<i>Deduct</i> —Charges re- coverable from other Governments, Depart- ments, etc.	<i>Deduct</i> —Charges re- coverable from other Governments, Depart- ments, etc.
	Tools and Plant ..	..	Tools and Plant
	Grants-in-aid ..	..	Grants-in-aid.
	Suspense ..	..	Suspense.
	Charges in England ..	..	Charges in England.
	<i>Deduct</i> —Amount met from Sugar Cess Fund.	...	<i>Deduct</i> —Amount met from Sugar Cess Fund.
52—Interest on Capital Outlay on Electricity Schemes.	Hydro-Electric Schemes	..	Hydro-Electric Schemes.
	Thermo-Electric— Schemes.	Chittagong Diesel Project. Siddhirganj Diesel Project. Goalpara Diesel Pro- ject. Chittagong Electric Supply. Brahmanbaria Electric Supply. Chandpur Electric Supply. Dacca-Chittagong Power Inter-Connec- tion.	Chittagong Diesel Pro- ject. Siddhirganj Diesel Project. Goalpara Diesel Pro- ject. Chittagong Electric Supply. Brahmanbaria Electric Supply. Chandpur Electric Supply. Dacca-Chittagong Power Inter-Connec- tion.
52A—Other Revenue expenditure connected with Electricity Schemes.	Establishment charges	..	Establishment charges.
	Miscellaneous expenditure.	..	Miscellaneous expenditure.
	Loss or Gain by exchange.	..	Loss or Gain by exchange.
	Charges in England ..	..	Charges in England.
54—Famine ..	Famine Relief ..	Salaries and establishment.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		Gratuitous Relief— Gross charges	In Government Institution. In other ways. At the houses of the people. <i>Deduct</i> —Recovery from Central Government for American Wheat. Miscellaneous.
		Miscellaneous ..	Miscellaneous.

Major Head.	Minor Head.	Sub-head.	Primary Units.
54—Famine— <i>concl'd.</i>	..	Rehabilitation Programme. Workhouses and Institutions connected therewith.	Pay of officers. Pay of establishment, Allowances, honoraria, etc. Contingencies. Grants-in-aid, etc. Works.
		Orphanages ..	Ditto.
55—Superannuation Allowances and Pensions.	Superannuation and retired allowance. Equated payments of commuted value of pensions transferred from capital (outside the revenue account). Compassionate allowance.	.. <i>Add</i> —Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State recoverable from the Province. Compassionate allowance (ordinary). Gratuities (ordinary)..	Superannuation and retired allowance. Equated payments of commuted value of pensions transferred from capital (outside the revenue account). <i>Add</i> —Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State recoverable from the Province. Compassionate allowance (ordinary). Gratuities (ordinary).
	Gratuitous ..	Compassionate gratuity (Compassionate fund).	Compassionate gratuity (Compassionate fund).
	Donations to Provident Funds.	Donations to Provident Funds in respect of other officers.	Donations to Provident Funds in respect of other officers.
	Pensions for distinguished and meritorious services.	..	Pensions for distinguished and meritorious services.
	Charges in England ..	Pensions of military and naval officers in respect of civil employment (contributions) payable under section 156 of the Government of India Act, 1935. Contributions payable under section 156 of the Government of India Act, 1935.	Pensions of military and naval officers in respect of civil employment (contributions) payable under section 156 of the Government of India Act, 1935. High Court Judges. Indian Civil Service. Other Civil Services in Pakistan.
		Superannuation and retired allowances.	Superannuation and retired allowances.
		Compassionate allowances. Gratuities ..	Compassionate allowances. Gratuities.
	<i>Deduct</i> —Pensionary—charges transferred to Commercial Departments.	..	<i>Deduct</i> —Pensionary—charges transferred to Commercial Departments.

Major Head.	Minor Head.	Sub-head.	Primary Units.
55A—Commutation of Pensions financed from ordinary Revenues.	Amount transferred from 83—Payment of commutation value of pensions.	..	Amount transferred from 83—Payment of commuted value of pensions.
56—Stationery and Printing.	Stationery supplied by other Governments.	..	Stationery supplied by other Governments.
	Discount on plain paper used with stamps.	..	Discount on plain paper used with stamps.
	Purchase of plain paper used with stamps.	..	Purchase of plain paper used with stamps.
	Government Presses	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc.
			Contract contingencies. Other contingencies. Mechanical Section. Type Foundry Section. Stores.
			Additions to plant and machinery.
	Printing at private presses.	..	Printing at private presses.
	Cost of printing work done by other Governments.	..	Cost of printing work done by other Governments.
	Charges in England ..	..	Leave salaries and deputation pay. Sterling overseas. Cost of stores proper (East Bengal Government Press).
			Government Scholarships. Other charges.
57—Miscellaneous ..	Expenditure on account of State Prisoners and Detenus.	..	Expenditure on account of State Prisoners and Detenus.
	Cost of Books and Periodicals.	..	Cost of Books and Periodicals.
	Donation for charitable purposes.	..	Donation for charitable purposes.
	Special Commissions of Enquiry.	East Bengal Provincial Minority Commission.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		East Bengal Commission of Enquiry.	Ditto.
		Boundary Dispute Tribunal and Survey Demarcation of Inter-Dominion Boundary—Gross charges.	Ditto.

Major Head.	Minor Head.	Sub-head.	Primary Units.
57—Miscellaneous— <i>concl.</i>	Special Commissions of Enquiry— <i>concl.</i>	<i>Deduct</i> —Establishment charges recoverable from the Central Government.	<i>Deduct</i> —Establishment charges recoverable from the Central Government.
		Other Special Commission of Enquiry.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Petty Establishment ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
	Irrecoverable temporary loans and advances written-off.	..	Irrecoverable temporary loans and advances written-off.
	Rents, rates and taxes	..	Rents, rates and taxes.
	Contribution ..	..	Contribution.
	Miscellaneous Durbar charges.	..	Miscellaneous Durbar charges.
	Miscellaneous and unforeseen charges.	Rewards for destruction of wild animals.	Rewards for destruction of wild animals.
		Other items ..	Other items.
		Control of vagrancy	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		Expenditure in connection with Mohajireens—Gross charges.	Pay of officers. Pay of establishment. Allowances, honoraria, etc.
			Contingencies
	..		Works.
		<i>Deduct</i> —Establishment charges recoverable from the Central Government.	<i>Deduct</i> —Establishment charges recoverable from the Central Government.
	Charges in England ...	..	..
	Loss or Gain by exchange on transactions other than stores.	..	Loss or Grain by exchange on transactions other than stores.

Major Head.	Minor Head.	Sub-head.	Primary Units.
63.—Extraordinary Charges in Pakistan.	Expenditure on Civil Defence.	Direction and Organisations.	Direction and Organisations.
		Fire Fighting Organisation.	Fire Fighting Organisation.
		Medical Relief	Medical Relief.
		Other items ..	Other items.
		Expenditure on schemes financed from contributions by Government employees.	Expenditure on schemes financed from contributions by Government employees.
		Civil Transport, ..	Civil Transport.
		Miscellaneous ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		Provincial Transport Controller—Gross—charges.	
		<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Small Savings Scheme—Gross charges.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		<i>Deduct</i> —Establishment charges recoverable from the Central Government.	<i>Deduct</i> —Establishment charges recoverable from the Central Government.
		Rewards for gallantry	Rewards for gallantry.
		Extra Police Force ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies. Works.
		Extra staff for the Defence Branch of the Home Department and for the office of the Inspector-General of Police.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
		Motor Spirit and Tyre Rationing Scheme.	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		<i>Deduct</i> —Recoveries of war charges.	<i>Deduct</i> —Recoveries of war charges.
		Loss on sale of subsidised food.	Loss on sale of subsidised food.

Major Head.	Minor Head.	Sub-head.	Primary Units.
63-B—Development ..	Land Revenue ..	..	Land Revenue.
	Forests ..	..	Forests.
	Jails and Convict Settlements.	..	Jails and Convict Settlements.
	Irrigation ..	..	Irrigation.
	Police ..	..	Police.
	Education ..	General ..	General.
		Social Uplift Schemes	Social Uplift Schemes.
	Medical ..	General ..	General.
		Social Uplift Schemes	Social Uplift Schemes.
	Public Health ..	General ..	General.
		Social Uplift Schemes	Social Uplift Schemes.
	Agriculture ...	..	Agriculture.
	Veterinary ..	..	Veterinary.
	Co-operation ..	..	Co-operation.
	Industries ..	..	Industries.
	Civil Works ..	..	Civil Works.
	Miscellaneous ..	General ..	General.
		Social Uplift Schemes	Social Uplift Schemes.
	Charges in England ..	..	Charges in England.
65—Capital Outlay on Forest..	Organisation, Improvement and Extension of Forest.	..	Organisation, Improvement and Extension of Forest.
	Communication and Buildings.	..	Communication and Buildings.
	Railways and Tramways.	..	Railways and Tramways.
	Livestock, Stores and Tools and Plant.	..	Livestock, Stores and Tools and Plant.
	Establishment ..	..	Establishment.
	Suspense ..	..	Suspense.
	Deduct—Receipts and recoveries on capital account.	..	Deduct—Receipts and recoveries on capital account.
	Loss or Gain by exchange.	..	Loss or Gain by exchange.
	Charges in England ..	..	Charges in England.

Major Head.	Minor Head.	Sub-head.	Primary Units.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	Irrigation Works—Productive.	Karnafuli Project ..	Works. Establishment. Tools and Plant. Contingencies. Suspense. <i>Deduct</i> —Receipts and recoveries on capital account.
		Ganges-Kobadak Project (Survey).	Survey. Works. Establishment. Tools and Plant. Contingencies. Suspense. <i>Deduct</i> —Receipts and recoveries on capital account.
		Ganges-Kobadak (1st Phase).	Ditto.
	Irrigation Works—Unproductive.	..	Works. Establishment. Tools and Plant. Contingencies. Suspense. <i>Deduct</i> —Receipts and recoveries on capital account.
		Purchase of Dredgers	Ditto.
	Navigation, Embankment and Drainage Works—Productive.	Grow More Food—Schemes.	Schemes. <i>Deduct</i> —Receipts and recoveries on capital account.
		Miscellaneous Schemes	Miscellaneous Schemes.
		Navigation, Embankment and Drainage Works—Unproductive.	Works. Establishment. Tools and Plant. Contingencies. Suspense. <i>Deduct</i> —Receipts and recoveries on capital account.
70—Capital Outlay on Improvement of Public Health.	Works ..	Original Works—Repairs..	Original Works—Repairs.
	Plant and equipment	..	Plant and equipment.
	Establishment ..	..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contract contingencies. Other contingencies.
	

Major Head.	Minor Head.	Sub-head.	Primary Units.
71—Capital Outlay on Schemes of Agricultural Improvement and Research.	Seed Improvement Operation Scheme.	Establishment of a Seed Multiplication Farm at Iswardi.	Gross charges. <i>Deduct</i> —Receipts and recoveries on capital account. <i>Deduct</i> —Charges recoverable from the Central Government.
		Thana Agricultural Farms.	Ditto.
		Establishment of a Jute Seed Multiplication Farm at Duttanagar.	Ditto.
		Scheme for Power Pump Mechanised Cultivation.	Ditto.
		Scheme for Tractor Cultivation.	Ditto.
72—Capital Outlay on Industrial Development.	Schemes for Industrial Improvements.	Muslin Cotton Mills..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies. Works.
		Equipment and machinery for Ceramic Institute.	Equipment and machinery for Ceramic Institute.
		Equipment and machinery for Textile Institute.	Equipment and machinery for Textile Institute.
		Equipment and machinery for Tanning Institute.	Equipment and machinery for Tanning Institute.
		Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	Exploitation of coastal and estuarine fisheries and provision of fishing fleet.
		Reclamation of derelict water areas for production of fish.	Reclamation of derelict water areas for production of fish.
		<i>Deduct</i> —Receipts and recoveries on capital account.	<i>Deduct</i> —Receipts and recoveries on capital account.
		Muslin Cotton Mills..	Muslin Cotton Mills.
		Other Industrial Development Scheme.	Other Industrial Development Scheme.
73—Capital Outlay on Ports.	Other Ports—Provincial	Land	Land.
		Works	Works.
		Suspense	Suspense.
		Launches	Launches.
		Other equipments	Other equipments.
		Miscellaneous	Miscellaneous.
		<i>Deduct</i> —Receipt and recoveries on capital account.	<i>Deduct</i> —Receipts and recoveries on capital account.

Major Head.	Minor Head.	Sub-head.	Primary Units.
80—Town Development Schemes.	Town Planning Schemes at Dacca.	Development of Industrial area at Tejgaon.	Works and acquisition. Tools and Plant. Establishment. <i>Deduct</i> —Receipts and recoveries on capital account.
		Development of private area at Dhanmandai.	Ditto.
		Nawabpur Road extension and shopping centre at Dacca.	Ditto.
		Development of Commercial and Business area at Matijheel.	Ditto.
		Development of an area for Provincial Police Headquarter and Central Government offices and staff quarter at Rajarbagh.	Ditto.
		Construction of the Azimpura Market.	Ditto.
		Development Survey of Dacca City and Suburb including Narayanganj.	Development Survey of Dacca City and Suburb including Narayanganj.
		Development of private tanneries at Dacca.	Works and acquisition. Tools and Plant. Establishment. <i>Deduct</i> —Receipts and recoveries on capital account.
		Removal and Reconstruction of D. S. A. and other play grounds.	Ditto.
		Re-alignment of Dilkhosa Road.	Ditto.
		Re-alignment of Eskaton Road.	Ditto.
		Re-alignment of Mirpur Road.	Ditto.
		Re-alignment of Satmasjid Road.	Ditto.

Major Head.	Minor Head.	Sub-head.	Primary Units.
80—Town Development Schemes— <i>concl.</i>	Town Schemes at Chittagong.	Development of Industrial area at Chittagong.	Works and acquisition. Tools and Plant. Establishment. <i>Deduct</i> —Receipts and recoveries on capital account.
		Development of Residential area at Chittagong.	Ditto.
		Extension of various development areas at Chittagong.	Ditto.
		Development of Commercial area at Chittagong.	Ditto.
		Development of Godown area at Chittagong.	Ditto.
		Development of Commercial area (original rehabilitation area Kabalyadham).	Ditto.
		Development of 160 acres of land at Agarabad, Chittagong, for office and staff quarters of Central Government, Department and State Bank.	Ditto.
81—Civil Works	Original Works—Buildings.	Building Projects approved by Central Government.	Building Projects approved by Central Government.
		Other Buildings	Other Buildings.
	Original Works—Communications.	Roads approved by Central Government.	Roads approved by Central Government.
		Roads executed by the Pak-Italian Development Construction.	Roads executed by the Pak-Italian Development Construction.
		Other Roads	Other Roads.
		T. C. A. Roads Training.	T. C. A. Roads Training.
		<i>Deduct</i> —Recoveries from Centre.	<i>Deduct</i> —Recoveries from Centre.
		Tools and Plant	Tools and Plant.
		Stock and Suspense	Stock and Suspense.
		Charges in England	Charges in England.
		Loss or Gain by exchange.	Loss or Gain by exchange.

Major Head.	Minor Head.	Sub-head.	Primary Units.
81A—Capital Outlay on Electricity Schemes.	Hydro-Electricity Schemes.		Hydro-Electricity Schemes.
	Thermo-Electricity Schemes.	Chittagong Diesel Project.	Chittagong Diesel Projects.
		Siddhirganj Diesel Project.	Siddhirganj Diesel Project.
		Goalpara Diesel Project	Goalpara Diesel Project.
		Siddhirganj Steam Project.	Siddhirganj Steam Project.
		Brahmanbaria Electric Supply.	Brahmanbaria Electric Supply.
		Chandpur Electric Supply.	Chandpur Electric Supply.
		Chittagong Electric Supply.	Chittagong Electric Supply.
		Dacca-Chittagong Power Inter-Connection.	Dacca-Chittagong Power inter-connection.
82—Capital Account of other Provincial Schemes outside the Revenue Account.	Schemes on Provincial Transport.	Aircraft ..	Purchase of aircraft.
			Purchase of equipment for aircraft workshop.
		Government Vehicles	Purchase of vehicles.
		Government Vehicles Works—Workshop.	Purchase of machinery and equipment.
			Works.
			Charges in England.
			Purchase of stores and machinery.
83—Payment of commuted value of pensions.	Payment of commuted value of pensions—Payments in Pakistan.	Expansion and re-organisation of East Pakistan Veterinary College.	Works. Plant and equipment. Live-stock.
			<i>Deduct</i> —Receipts and recoveries on capital account.
		Other payments ..	Other payments.
	Payments in England	Par value ..	Par value.
		Other payments ..	Other payments.
		<i>Deduct</i> —Amount financed from ordinary revenues.	<i>Deduct</i> —Amount financed from ordinary revenues.

Major Head.	Minor Head.	Sub-head.	Primary Units.
84—Capital Outlay on Printing Presses.	Buildings ..	Drawing Office Press ..	Drawing Office Press.
		Government General Press.	Government General Press.
	Plant and Machinery	Drawing Office Press	Drawing Office Press.
		Government General Press.	Government General Press.
	Miscellaneous ..	Drawing Office Press	Drawing Office Press.
		Government General Press.	Government General Press.
85-A—Capital Outlay on Schemes of State Trading.	Grain Purchase Schemes.	Cost of purchase of grains.	Cost of purchase of grains.
		Other incidental charges	Other incidental charges.
		Advances ..	Advances.
		Suspense .	Credit debit.
		<i>Deduct</i> —Receipts and recoveries on capital account.	Repayments of advances. Sale-proceeds. Other receipts.
		<i>Deduct</i> —Capital expenditure financed from ordinary revenues.	<i>Deduct</i> —Capital expenditure financed from ordinary revenues.
		<i>Deduct</i> —Recoveries from other Governments, Departments, etc.	<i>Deduct</i> —Recoveries from other Governments, Departments, etc.
		Cost price of cloth received from the Central Government.	Cost price of cloth received from the Central Government.
		Other incidental charges	Other incidental charges.
		<i>Deduct</i> —Receipts and recoveries on capital account.	<i>Deduct</i> —Receipts and recoveries on capital account.
			<i>Deduct</i> —Capital expenditure financed from ordinary revenues.
	Purchase and distribution of cloth and stock-piling of textile.		
	Other Miscellaneous Schemes.	Cost of purchase ..	Cost of purchase.
		Other incidental charges	Other incidental charges.
		Advances ..	Advances.
		Suspense ..	Credit debit.
		<i>Deduct</i> —Receipts and recoveries on capital account.	Repayment of advances. Sale-proceeds. Other receipts.

Major Head.	Minor Head.	Sub-head.	Primary Units.
85-A—Capital Outlay on Schemes of State Trading— <i>concl'd.</i>	Other Miscellaneous Schemes— <i>concl'd.</i>	<i>Deduct</i> —Capital expenditure financed from ordinary revenues.	<i>Deduct</i> —Capital expenditure financed from ordinary revenues.
		<i>Deduct</i> —Recoveries from other Governments.	<i>Deduct</i> —Recoveries from other Governments.
		Establishment .. Secretariat ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		Division of food ..	Ditto.
		Division of transportation and storage.	Ditto.
		Division of consumers' goods and textiles.	Ditto, and <i>Deduct</i> —Receipts of license fees on account of Kerosene oil.
		Enforcement Division	Ditto.
		Division of Public Relations.	Ditto.
		<i>Deduct</i> —Charges payable to other Governments, Department, etc.	<i>Deduct</i> —Charges payable to other Governments, Departments, etc.
	Purchase and distribution of iron and steel.	..	Purchase and distribution of iron and steel.
	Cost of Establishment of Flour Mill.	Capital cost ..	Land. Tools and Plant. Works.
		Running cost ..	Cost of purchase of foodgrains. Freight charges. Handling charges. Cost of gunnies. Other miscellaneous charges.
		Establishment ..	Pay of officers. Pay of establishment. Allowances, honoraria, etc. Contingencies.
		<i>Deduct</i> —Receipts and recoveries on capital account.	Sale-proceeds of wheat products. Sale-proceeds of gunnies. Other miscellaneous receipts.
	Charges in England ..	Charges in England ..	Charges in England.

F. R. APPENDIX No. 9.

[Note to Rule 78.]

List of departments and offices to which the contract system applies.

The following statement shows the departments and offices to which the system of contract contingencies applies :—

Controlling Officer.	Department or Office.
Board of Revenue	Office of the Board of Revenue (excluding charges for management of Private Estates and Record Rooms).
Director of Public Instruction	Education Directorate (except Middle and Lower Class Vernacular Schools and Guru-Training Schools).
Surgeon-General	Medical Directorate.
Director of Public Health	Directorate of Public Health.
Inspector-General of Police	Police Directorate (except Pounds and Clothing).
Inspector-General of Registration	Registration Directorate (except Land Registration).
Excise Commissioner	Excise Directorate.
Commissioners of Divisions	General Administration (excluding charges for the general management of Private Estates).
District Officers	Land Revenue (excluding Government Estates, Survey of Waste Land, Land Settlement Charges, Revenue and Record Room Charges, Demarcation Survey, Partition Survey, and Charges for the Management of Private Estates), Stamps, Criminal Courts, Circuit House, Staging Bungalows, Miscellaneous.
District Judges	Civil Courts.
Superintendent, Government Printing	Government Press, excluding cost of stores and materials.
Director of Agriculture	Superintendence.
Collector of Land Revenue	} Departments or offices under them.
Collector of Stamps	
Director of Land Records	Office of the Director of Land Records.
Director of Industries	Technical and Industrial Schools as shown below:—
	(a) Edward Industrial School, Bogra.
	(b) Government Technical School, Barisal.
	(c) Bailey-Gobindalal Technical School, Rangpur.
	(d) Elliot-Banamali Technical School, Pabna.
	(e) Bengal Survey School, Comilla.

F. R. APPENDIX No. 10.

[Note to Rule 265.]

Detailed rules for the administration of the Furniture Fund of the residence of His Excellency the Governor of East Bengal.

(i) The official residence of the Governor will be furnished and supplied with household and table equipment at the expense of the State.

(ii) The maximum allowance for renewal of furnishing and furniture in the residence is laid down in the Allowances and Privileges (Governor's) Order, 1952.

(iii) The care of all the articles in the residence provided at Government expense and the responsibility for their repair and renewal will rest with the Military Secretary, who will be entrusted with the administration of the maintenance grant referred to above.

(iv) The balance of the maintenance grant unexpended at the close of the financial year will not lapse. Unserviceable articles may be sold and the amounts realised from the sale will be credited to the fund on which the articles were borne.

R. APPENDIX No. 11.

Note to Rule 1 (xiii).]

The following officers have been declared to be "Heads of Departments" for the purpose of the East Bengal Financial Rules :-

- (1) Board of Revenue.
- (2) Director of Public Instruction.
- (3) Surgeon-General.
- (4) Inspector-General of Police.
- (5) Inspector-General of Prisons.
- (6) Chief and Superintending Engineers, Communication, Buildings and Irrigation Department.
- (7) Commissioners of Divisions.
- (8) District and Sessions Judges.
- (9) Conservator of Forests.
- (10) Commissioner of Excise.
- (11) Director of Agriculture.
- (12) Director of Lands, Records and Surveys.
- (13) Advocate-General.
- (14) Director of Public Health.
- (15) Inspector-General of Registration.
- (16) Director of Industries.
- (17) Superintendent and Remembrancer of Legal Affairs.
- (18) Registrar of Co-operative Societies.
- (19) Chief Engineer, Public Health Directorate.

F. R. APPENDIX No. 11—*concl'd.*

- (20) Secretaries to Government in respect of officers who are not subordinate to any of the other Heads of Departments mentioned in this list.
- (21) Director of Animal Husbandry.
- (22) Chairman, Public Service Commission.
- (23) Commissioner for Workmen's Compensation.
- (24) Commissioners of Commercial Taxes.
- (25) Commissioner of Agricultural Income-Tax.
- (26) Director of Fisheries.

F. R. APPENDIX No. 12.

[Rules 35 and 173.]

Classes of deeds, contracts and other instruments authorised by the Governor to be executed by the various authorities under the Government of East Bengal.

The undermentioned classes of contracts and assurances may be executed by the officers noted against each:—

- (1) All deeds and instruments relating to matters other than those specified in the items below. By a Secretary to Government.
- (2) Contracts for supply of clothing, etc., for the police. By the Inspector-General of Police.
- (3) Contracts for the supply of articles, etc., for the use of jails, or regarding the sale of articles manufactured in jails. By the Inspector-General of Prisons.
- (4) Contracts for the supply of articles and for repairing, cutting, etc., roads and canals. By Collectors of Districts and Deputy Commissioners.
- (5) Contracts for the supply of articles procured in the local markets for hospitals, lunatic asylums, etc. By the local medical officers in charge of such hospitals, asylums, etc.
- (6) Contracts for the supply of articles of diet and other goods procured in the local markets for the Reformatory and Industrial Schools. By the Superintendent, Reformatory and Industrial Schools.
- (7) Contracts and other instruments in matters connected with the lease or sale of land. By Collectors of Districts and Deputy Commissioners.
- (8) Deeds, contracts and instruments relating to salt revenue. By the Collectors of Customs, Chittagong, Collectors of Districts, and Deputy Commissioners.
- (9) Contracts and other instruments relating to house-building advances. By the authorities granting the advances.
- (10) Contracts for hire or purchase of buildings for Government. By the Chief Local Officer of the department for which such buildings are to be hired or purchased.
- (11) Deeds of re-conveyance of properties mortgaged to Government under the State Aid to Industries Act, 1931. By the Director of Industries.
- (12) Agreements of service with persons holding temporary non-gazetted posts in the Industries Directorate. Ditto.

F. R. APPENDIX No. 12—*contd.*

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|--|---|
| (13) Contracts or agreements for the supply of cattle food required by the Agricultural Directorate, and agreements with merchants for the supply of green manure, seeds, gunny bags and small agricultural implements manufactured in Pakistan. | By the Director of Agriculture. |
| (14) Contracts described as "seed farm indentures" | Ditto. |
| (15) Contracts for the supply or sale of articles produced or manufactured by the Directorate of Agriculture. | Ditto. |
| (16) Contracts and other instruments of the Directorate of Agriculture connected with the lease of land to tenants either for rent in cash or in kind, where the lease is for a period not exceeding one year. | Ditto. |
| (17) Contracts and other instruments of the Directorate of Agriculture connected with the lease of land for the purposes of agricultural experiments and demonstrations. | Ditto. |
| (18) Contracts or agreements relating to the credit sale of articles from agricultural farms or seed depots. | Ditto. |
| (19) Security bonds executed departmentally without stamp duty, for the due performance and completion of work of the Directorate of Agriculture. | By the head of the office concerned. |
| (20) Contracts and other instruments in matters connected with the administration and working of forests and with the business of the Forest Directorate generally, including leases of land but not including contracts relating to the purchase or sale or permanent acquisition of land. | <p>(1) By- officers appointed to hold charge of forest divisions where the value of the property to which the contract or instrument relates, or the expenditure involved does not exceed Rs. 2,000 in the case of leases or Rs. 5,000 in the other cases.</p> <p>(2) By Conservator of Forests, where the value of the property to which the contract or instrument relates, or the expenditure involved, exceeds Rs. 2,000 in the case of leases or Rs. 5,000 in other cases, but does not exceed Rs. 25,000.</p> |
| (21) Contracts with bus owners for conveyance of police officers and men and prisoners by motor vehicles. | By Superintendents of Police. |
| (22) In the case of the Department of Communications and Buildings (subject to any limit fixed by departmental orders)— | |
| (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc. | |
| (b) All instruments relating to the execution of works of all kinds, connected with buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours and embankments, and also instruments relating to the construction of waterworks, sewage works, the erection of machinery, and the working of coal mines. | |
| (c) Bonds of auctioneers and security bonds for the due performance and completion of works. | |
| (d) Security bonds for the due performance of their duties by persons in the service of the Crown whom the officers specified opposite this sub-head have power to appoint. | By Secretary to Government, Chief Engineers, Superintending Engineers, Superintendents of Works, Divisional Officers, Subdivisional Officers, Assistant or Executive Engineers, Military Secretary to His Excellency the Governor, Superintendent of the Governor's Estates, the Chief Engineer, Public Health Directorate. |

F. R. APPENDIX No. 12—*contd.*

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|---|--|
| (e) Leases for grazing cattle on canal banks or roadsides; for fishing in canals; for the cultivation of land under the Irrigation Department; leases of water for irrigation and other purposes; and leases of water power; and instruments relating to the sale of grass, trees or other produce on road sides or in plantations. | By Chief Engineers, Superintending Engineers, Superintendents of Works, Divisional Officers and Subdivisional Officers of the Irrigation Branch. |
| (f) Leases of houses, land or other immovable property, provided that the rent reserved shall not exceed Rs. 5,000 a month. | |
| (g) All instruments connected with the reconveyance of property given as security. | By Chief Engineers, Superintending Engineers, Superintendents of Works and Divisional Officers. |
| (h) Agreements for the recovery of fines on account of drift wood or other timber passing into a canal. | |
| (i) Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by Government. | |
| (j) Agreements relating to the loan of tools and plant to contractors and others. | By Executive Engineers. |
| (k) Agreements for catering contracts in hostels and tiffin rooms and for the protection of conveyances belonging to the staff working in public buildings. | By Superintending Engineers. |
| (23) Contracts for the construction of police buildings. | By Superintendents of Police. |
| (24) Contracts for the supply of coal and oil to the Engineering College, Dacca, and leases of the College compound for fruits and grazing cattle and of the tanks therein for fishing rights. | By the Principal, Engineering College, Dacca. |
| (25) Security bonds or mortgage-deeds given as security in connection with the employment of officers as treasurers and shroffs in district or sub-treasuries and agreements entered into with such officers. | By Collectors or Deputy Commissioners of districts. |
| (26) Security bonds or mortgage-deeds given as security in connection with the employment of treasurers, cashiers or clerks in account offices, charges with the disbursement of money or the custody and handling of securities. | By the head of the office. |
| (27) Instruments relating to the re-assignment of insurance policies which are assigned to the Governor of East Bengal in accordance with the rules regulating the General and Contributory Provident Funds. | By the Accountant-General, East Bengal. |
| (28) Deeds of re-conveyance of security given by shroffs in district and sub-treasuries. | By Collectors or Deputy Commissioners of districts. |

F. R. APPENDIX No. 12—*concl'd.*

- (29) Contracts and other instruments in matters connected with the lease of lands in the course of settlement operation. By Land Revenue Settlement Officers.
- (30) Contracts for the supply of animal fodder to the Veterinary College Hospital. By the Principal of the Veterinary College.
- (31) Contracts for the supply of goats for the production of goat tissue vaccine at the Veterinary Vaccine Section. By the Director of Animal Husbandry.
- (32) Security bonds given in connection with the employment of officers as managers, assistant managers and circle inspectors of wards estates. By the Managing Collector or the Managing Commissioner where there is no Managing Collector.

F. R. APPENDIX No. 13.

[Rule 50.]

Rules regarding the destruction of account records in offices rendering accounts to Audit Offices.

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government with the concurrence of the Accountant-General :—

(a) The following should on no account be destroyed :—

Records connected with expenditure which is within the statute of limitation.

Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.

Records connected with claims to service and personal matters affecting persons in the service. Orders and sanctions of a permanent character, until revised.

(b) The following should be preserved for not less than the periods specified against them :—

Description of records.	Period of preservation.
Annual establishment return (books of establishment)	35 years.
Register of contingent expenditure	5 "
Detailed budget estimates of an office	5 "
Travelling allowance bills and acquittance rolls relating thereto	3 "
Service Books (after death or retirement whichever is earlier)	5 "
Leave accounts of non-gazetted Government servants (after death or retirement)	3 "
Cases in which invalid pensions have been sanctioned	25 "
Other pension cases	5 " after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures.	2 "
Mortality return of pensioners	5 "

F. R. APPENDIX No. 13—*concl'd.*

Description of records.	Period of preservation.
Pay bills, and acquittance rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted and no service books are maintained.	35 years.
Pay bills of other classes of Government servants and acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (<i>See</i> Notes 1 and 2 below).	6 "

NOTE 1.—Establishment pay bills and acquittance rolls up to and for the year 1928 should continue to be reserved for a period of 35 years.

NOTE 2.—Before any pay bills are destroyed, the period of temporary and officiating service, as recorded in the service books of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books.

NOTE 3.—The period of preservation of accounts records in offices of the Communications and Buildings Department is prescribed in para. 550 of the Central Public Works Account Code, First Edition. In the case of accounts records not shown in that appendix, a specific concurrence of the Accountant-General, is necessary before they are ordered to be destroyed.

- (c) Where a minimum period after which any record may be destroyed has been prescribed, heads of departments and divisional or district officers may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.
- (d) Heads of departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Pakistan Audit Department should be forwarded to the Accountant-General for his concurrence in their destruction before the destruction is ordered by the head of department.
- (e) Full details should be maintained permanently, in each office, of all records destroyed from time to time.

F. R. APPENDIX No. 14.

[Rule 51.]

Period of preservation of certain records for treasuries and sub-treasuries.

Description of records.	Period of preservation.
(1) Application for conversion of securities and acknowledgment of receipt of securities tendered for conversion	3 years.
(2) Register of securities tendered for renewal, consolidation or subdivision	3 "
(3) Register of Interest Warrants	10 "
(4) Payment order of coupons of bearer bonds at a sub-treasury	20 years or until interest ceases to be paid from the sub-treasury.
(5) Register of bonds registered for payment of coupons at a treasury	20 years.
(6) Register of coupons paid	1 year.
(7) Detailed list of bonds of which the coupons are payable at a treasury	1 "
(8) Register of promissory notes enfaced for payment of interest at a treasury	20 years.

F. R. APPENDIX No. 14—*contd.*

Description of records.	Period of preservation.
(9) Memorandum of advice of re-enfaced notes .. ..	.. 1 year.
(10) Detailed list of notes enfaced for payment of interest of a treasury ..	.. 1 "
(11) Register for payment of interest .. ..	.. 1 "
(12) Payment order of interest on promissory notes at a sub-treasury ..	.. 20 years or until interest ceases to be paid from the sub-treasury.
13) Register of powers-of-attorney, probates, certificates, etc. ..	.. Permanent.
(14) Acknowledgment for securities tendered for renewal, consolidation or subdivision.	.. 3 years.
(15) Covering list to accompany securities forwarded for custody ..	.. Permanent.
(16) Register of Government securities deposited for safe custody ..	.. 10 years.
(17) Application for safe custody of Government promissory notes ..	.. 2 "
(18) Acknowledgment of receipt of Government promissory notes received for safe custody at the treasury .. ..	.. 1 year.
(19) Ledger account of Government promissory notes ..	.. 10 years.
(20) Application for withdrawal of Government promissory notes held in safe custody .. ..	.. 2 "
(21) Register of receipts and disposal of notes held in safe custody ..	.. 10 "
(22) Interest Distribution Register .. ..	.. 3 "
(23) Advice list of promissory notes sent for renewal .. ..	.. 3 "
(24) Covering list of promissory notes returned by post ..	.. 3 "
(25) Advice lists of enfacement and cancellation of Government promissory notes received from the Public Debt Office .. ..	.. 1 year.
(26) Chalang for money paid into the treasury .. ..	.. 3 years.
(27) Invoice of cash remittances to the treasury .. ..	.. 3 "
(28) Daily sheets of receipts and disbursements received from sub-treasury	.. 3 "
(29) Small Silver and Copper-coin Report Book .. ..	.. 3 "
(30) Daily sheets of receipts and disbursements from the Bank that keeps the Government cash balance .. ..	.. 6 "
(31) Applications for remittance transfer receipts and supply bills ..	.. 6 "
(32) Tri-monthly estimates .. ..	.. 6 "
(33) Treasurer's cash-book .. ..	.. 6 "
(34) Treasurer's daily balance sheet .. ..	.. 6 "
(35) Extract register of deposit receipts from subdivisions ..	.. 6 "
(36) Register of cheques issued in lieu of cash on sub-treasuries ..	.. 6 "
(37) Register of orders for payment of bills on sub-treasuries ..	.. 6 "

P. R. APPENDIX No. 14—concl'd.

Description of records.	Period of preservation.
(38) Advices of salary bills, etc., enclosed for payment at the sub-treasury ..	6 years.
(39) Account of stock notes with treasurer or in Subdivisional treasury ..	6 "
(40) Register of sale of stock notes ..	6 "
(41) Daily advice list of payment orders issued by Judicial Officers ..	6 "
(42) Advice list of bills and transfer receipts ..	6 "
(43) Advice list issued by Land Acquisition Officer to the treasury ..	6 "
(44) Payment and check register of military pensioners ..	10 "
(45) Register of stamp sales and stores book of opium ..	12 "
(46) Register of repayments of deposits ..	12 "
(47) Plus and minus memo. of stamps ..	12 "
(48) Plus and minus memo. of deposits ..	12 "
(49) Plus and minus memo. of zamindari embankment advances ..	12 "
(50) Plus and minus memo. of stock notes ..	12 "
(51) Register of receipts subsidiary to the cash-book except register of revenue deposit receipts ..	12 "
(52) Personal ledger account of deposits ..	12 "
(53) Register of bills issued ..	12 "
(54) Subsidiary register of payments ..	12 "
(55) Check registers of bills payable ..	12 "
(56) Currency note register ..	12 "
(57) Accountant's daily balance sheet ..	12 "
(58) Account of stock notes under double locks ..	12 "
(59) Fine statements ..	12 "
(60) Register of permanent pay orders ..	25 "
(61) Cash-book ..	25 "
(62) Office copy of the treasury cash account and list of payments ..	25 "
(63) Register of revenue deposit receipts ..	Permanent.
(64) Register of transfer of Government promissory notes ..	"
(65) Register of stock certificates ..	"
(66) List of stock notes held in deposit ..	"
(67) Age and mortality returns of different classes of military pensioners ..	3 years.
(68) Objection statements on military pension bills and schedules ..	5 "
(69) Inward and outward correspondence regarding military pensioners ..	10 "
(70) Pension circulars issued by different Controllers of Military Accounts in Pakistan ..	Permanent.

F. R. APPENDIX No. 15.

[Rule 47.]

Rules, for the exhibition of losses in the Government Accounts.

Rules for the guidance of the Executive Officers.

I. **Budgeting.**—Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

NOTE 1.—Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value, or commercial account that may be maintained.

NOTE 2.—In the case of departments where accounts have been separated from audit, special procedure for report of losses to Accounts and Audit officers may be prescribed by departmental authority after consultation with the Auditor-General.

[See also rules in Section IV in Chapter II.]

II. Heads of departments should submit annually to the Accountant-General statements showing the remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year by the competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law.

For inclusion in these statements, remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

The statement shall not include individual remissions below Rs. 500, and it shall be submitted by the first week of June following the year to which they relate.

NOTE 1.—Where the administrative year does not coincide with the financial year, the figures of the former may, if this prove convenient to the departmental authorities, be given in the statements.

NOTE 2.—Land revenue remissions do not come under the category of extra-statutory remissions and should not be reported through the statement to be rendered under this rule.

F. R. APPENDIX No. 16.

[Note at the end of clause (a) of Rule 293.]

Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses.

(1) On receipt of an application for an advance, the head of the office (e. g., the District Superintendent of Police, Divisional Forest Officer or Inspector of Schools) should inspect the land or the house personally and satisfy himself by local inquiry that the amount of the advance applied for has not been over-estimated. He should then direct one of his responsible subordinates (e. g., superintendent or assistant superintendent, nazir or accountant) to examine the records of the registration office and satisfy himself that the property has been free from encumbrances during the past 12 years. The head of the office should then forward the application with his report thereon to the head of his department for sanction.

(2) Under sub-rule VII of clause (a) of rule 293, the sanctioning authority has to satisfy himself regarding the applicant's clear title to the property. If the head of the department decides to sanction the advance, and if funds for making the advance are available, he should forward the application to the collector or deputy commissioner of the district concerned for verifying the applicant's title to the property.

(3) The collector or the deputy commissioner or one of his assistants should personally inspect the land or the house, examine the applicant, and require him to produce title deed, if any, in his possession. The vendor should next be examined and he also should be required to produce his title deeds. If the site or house has changed hands more than once, as often happens, then all the predecessors in title of the present vendor should be examined with their title deeds. When the property lies in a municipal area, the secretary of the municipal committee should then be asked to report, after reference to his records, what person or persons have been in actual possession of the house or the land concerned during the past 12 years.

F. R. APPENDIX No. 16—*concl'd.*

(4) The application should then be forwarded by the collector or the deputy commissioner to the Legal Remembrancer to Government with the investigating officer's report thereon for further examination of the title.

(5) The Legal Remembrancer will examine the applicant's title to the property and will forward the application to the head of the department with his opinion.

(6) If the reports of the collector or the deputy commissioner and the Legal Remembrancer show that the applicant has a clear title to the property, the advance will be sanctioned by the head of the department.

(7) Sub-rule III of clause (a) of rule 293, requires that an advance for the construction of a house should be paid in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months, and that satisfactory evidence should be produced by the applicant to show that the amount of the previous instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The head of the office or a responsible assistant should verify by personal local inspection that the conditions laid down in the rule have been fulfilled.

NOTE.—The above instructions should be followed with due regard to any modifications necessary with reference to the local procedure prescribed by Government in sanctioning house-building advances to the officers under their administrative control.

F. R. Form No. 1.

(Rule 3.)

Block.

Book No.....Receipt No.....
 Division.....Subdivision.....
 Date.....

Received from.....

(Rs.) Rupees.....
on account of.....

Certified that the receipt of the money has been duly recorded in the cash book.

Dated initials of—

*Cashier or subdivisional clerk.**Accountant.**Divisional or Subdivisional Officer.*

F. R. FORM No. 1.

F. R. Form No. 1.

Receipts for payments to Government.

(Rule 3.)

Book No.....Receipt No.....Place.....
 Division.....Subdivision.....
 Date.....

Received from.....

Rs. (Rupees.....)
 on account of.....

*Cashier or subdivisional clerk.**Accountant.**Signature.....**Designation.....***Instructions.***Receipt book in Duplicate Form (F. R. Form No. 1).*

1. Receipt books in duplicate form will be used in offices of the Communications and Buildings Department only where cash books are maintained.
2. When money is received, the receipt shall be signed by the executive officer in-charge of the office and, before signing it, he shall verify and initial the entry in the cash book.
3. When money (or a treasury chalan in lieu thereof) received by an officer without a cash book, is transmitted to an officer with a cash book, it shall be accompanied by a duplicate of the receipt issued by the subordinate officer. The receipt will be entered at once in the cash book and a receipt in F. R. Form No. 1 shall be sent to the subordinate officer. In absence of the executive officer in-charge, such receipt may be signed by the cashier (or subdivisional clerk where a subdivisional cash book is maintained). The duplicate receipt received from the subordinate officer shall be attached to the counterfoil of the fresh receipt issued. The receipt book and entries in the cash book shall be checked and initialled by the executive officer in-charge as soon as possible after his return to headquarters.
4. Receipts for cheques will not be issued till the cheques have been cashed.

F. R. FORM No. 2.

F. R. Form No. 2.

(Rule 3.)

Block.

Book No.....Receipt No.....

Division.....Subdivision.....

Section.....Date.....

Received from.....

Rs. (Rupees.....

.....) on account of.....

Dated initials of the officer or subordinate
granting the receipt.

F. R. Form No. 2.

Receipts for payment to Government.

(Rule 3.)

Book No.....Receipt No.....

Division.....Subdivision.....

Section.....Date.....

Received from.....

Rs. (Rupees.....

.....) on account of.....

Signature.....

Designation.....

F. R. Form No. 2.

Receipts for payment to Government.

(Rule 3.)

Book No.....Receipt No.....

Division.....Subdivision.....

Place.....Date.....

Received from.....

Rs. (Rupees.....

.....) on account of.....

Signature.....

Designation.....

Instructions.

Receipt books in triplicate form (F. R. Form No. 2).

1. Receipt books in triplicate form will be used only by executive officers and subordinates who do not maintain cash books.
2. Whenever possible, persons making payments should be advised to make the payments direct to those officers who maintain cash books.
3. When money is received by an officer or subordinate without a cash book he shall grant a receipt for the amount and shall transmit the amount with the duplicate copy of the receipt direct to such superior officer as maintains a cash book. The latter officer will give him a receipt in F. R. Form No. 1 which the subordinate officer will attach to the counterfoil of the original receipt to show that so far as he is concerned the amount has been accounted for. The latter receipt will be valid if signed by a divisional office cashier, a subdivisional clerk where the subdivision maintains a cash book or by the executive officer in-charge of the office. When the money is received at an out-station and it can conveniently be paid into a treasury, this should be done. In this case the treasury challan shall be transmitted instead of the money to the superior officer along with the duplicate copy of the receipt.
4. Such receipt books shall be checked and initialled by the subdivisional officers monthly at headquarters and whenever they visit an out-station.
5. Payments by cheque shall not be accepted by officers who do not maintain cash books.

F. R. FORM No. 3.

Receipts for payments to Government.

(Rule 4.)

No.	19	No.	19
Received from.....		Received.....	
With letter No..... dated....., 19..		With letter No..... dated.....19..	
the sum of rupees.....		the sum of rupees.....	
in cash/by cheque on account of.....		in cash/by cheque on account of.....	
in.....payment of.....		in.....payment of.....	
.....Accountant. Signature.....		Rs.....	
.....Treasurer. Designation.....		Signature.....	
		Designation.....	

F. R. FORM No. 4.

Receipts for payments to Government.

(Rule 5.)

FOREST DEPARTMENT.	FOREST DEPARTMENT.	FOREST DEPARTMENT.
.....DIVISION.	.....DIVISION.	.....DIVISION.
.....Depot.	.....Depot.	.....Depot.
Received from.....	Received from.....	Received from.....
the sum of Rupees.....	the sum of Rupees.....	the sum of Rupees.....
being price of.....	being price of.....	being price of.....
bought by him as detailed	bought by him as detailed	bought by him as detailed
in Bill No.....	in Bill No.....	in Bill No.....
in part payment.	in part payment.	in part payment.
No.....Cubic feet.	No.....Cubic feet.	No.....Cubic feet.
Logs.....at.....Rs.....	Logs.....at.....Rs.....	Logs.....at.....Rs.....
Sleepers.....at.....Rs.....	Sleepers.....at.....Rs.....	Sleepers.....at.....Rs.....
Firewood.....Mds. at....	Firewood.....Mds. at....	Firewood.....Mds. at....
Rs.....per Md. Rs.....	Rs.....per Md. Rs.....	Rs.....per Md. Rs.....
<hr/>	<hr/>	<hr/>
Total Rs.	Total Rs.	Total Rs.
<hr/>	<hr/>	<hr/>
Dated, the 19 .	Dated, the 19 .	Dated, the 19 .
Range Officer.	Range Officer	Range Officer.
Forester.	Forester.	Forester.

F. R. FORM No. 5.

Receipts for payments to Government.

GOVERNMENT OF EAST BENGAL.

.....DEPARTMENT.

Dated the.....19....

Received from.....
the sum of Rupees.....on
account of.....credited
to.....Rs.....

Cashier.....

Signature.....

Designation.....

GOVERNMENT OF EAST BENGAL.

.....DEPARTMENT.

Dated the.....19....

Received from.....
the sum of Rupees.....on
account of.....credited
to.....Rs.....

Cashier.....

Signature.....

Designation.....

F. R. FORM No. 6.

[Rule 59.]'

Major head to be credited.....

[illegible]

Divisional Officer.

Certified that the pay and allowances of the tenants named herein remained unchanged during the month and that no arrears of emoluments were paid to them during the previous month except as indicated in column 6.

Treasury Officer.

Statement of proposition of revision of establishment.

[Rule 72.]

Forms]

Nature of charges.							Proposition.								
Present scale.							Proposed scale.				Permanent.		Temporary.		
Number.	Designation.	Pay.			Average cost.	Number.	Designation.	Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.	Decrease per month.
		Minimum.	Increment.	Maximum.				Minimum.	Increment.	Maximum.					

*Money columns.

C. A. C. Form No. 6.

F. R. FORM No. 8.

[Rule 72.]

1	2		3		4	5
Class or grade and designation of officers affected.	Number in each class.		Rates of pay.		*Actual present cost of establishment affected.	Approximate extra cost involved by these proposals.
	Present (a).	Proposed (b).	Present (a).	Proposed (b).		

*In the case of district or divisional establishments the cost of the whole establishment or establishment affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the Province as a whole, the cost of the whole Provincial scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2(a), 3(a) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2 (b) and 3(b).

Accountant-General.

F. A. C. Form No. 7.

F. R. FORM No. 9.

Return of changes in the Subordinate Forest and Depot/Office/Temporary Establishments sanctioned by the Conservator of Forests, during the month of 19

[Rule 75.]

• Division.	Name of Subordinate.	Appointment or charge in rank.	Pay.			Communicated to Divisional office in letter.		Remarks.
						No.	Date.	
1	2	3	4	5	6	7	8	
			Rs. a. p.					

Dated _____

The _____ 19

Conservator of Forests.

P. W. Acct. Form No. 7.

INDENT FOR STORES.

Counterfoil.

Indent No. _____

On _____

Date _____

Description.	No. or quantity.	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable).

These materials should be ^{delivered}despatched to _____

by _____

*Indenting Officer.**(Divisional or
Subdivisional Officer.)*

F. R. FORM No. 10.

[Rule 116.]

P. W. Acct. Form No. 7.

INDENT FOR STORES.

Indent.

Indent No. _____

On _____

Date _____

Description.	No. or quantity.	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable).

These materials should be ^{delivered}despatched to _____

by _____

*Indenting Officer.**(Divisional or Subdivisional Officer.)**Certificate of Supply.*This indent has (not) been complied with in full _____
(The alterations, which have been attested, have
accordingly been made by me.)

Delivered to _____ on _____ by _____

Despatched _____

Dated _____ 19 _____

Supplying Officer.

P. W. Acct. Form No. 7.

INVOICE.

Invoice of Stores supplied _____

To _____

By _____

On indent No. _____, dated _____

issued by the _____

Description	No. or quantity.	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable).

Supplying Officer.

Dated _____ 19 _____

Received.

Receiving Officer.

Dated _____ 19 _____

P. W. Acct. Form No. 21.

F. R. FORM No. 12.

Muster Roll.

[Rule 188.]

Cash Book Voucher No. 41, dated the 11th April 1923.

Name of work—Constructing residential quarters for Junior Officers at Craigdhu.

Part I—Nominal Roll.

Description.	No.	Names (grouped according to classes).	Father's name.	Dates—April 1923.										Rate.	Amount.	Dated initials and remarks of paying officer made at the time of payment.
				1	2	3	4	5	6	7	8	9	10				Total
Making approach roads.																
Mate ..	1	Gullu ..	Fajju ..	1	1	1	1	1	1	1	1	1	10	Rs. a. p. 1 4 0	Rs. a. p. 12 8 0	K.N. 11-4.
Coolie ..	2	Adalat ..	Jhanda ..	1	1	1	1	1	1	1	1	1	5	0 11 0	3 7 0	K.N. 11-4.
Do.	3	Ramzan ..	Hidayat ..	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K.N. 11-4.
Do.	4	Sadbu ..	Chetu ..	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K.N. 11-4.
Do.	5	Samand ..	Baland ..	1	1	1	1	1	1	1	1	1	8	0 11 0	5 8 0	...
Do.	6	Nazru ..	Hakoo ..	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K.N. 11-4.
Do.	7	Jumma ..	Aziz ..	1	1	1	1	1	1	1	1	1	6	0 11 0	4 2 0	K.N. 11-4.
Total ..															46 3 0	
Constructing retaining walls.																
Mason ..	8	Habib ..	Rashid ..	1	1	1	1	1	1	1	1	1	9	1 8 0	13 8 0	K.N. 11-4.
Do.	9	Labhu ..	Chanda ..	1	1	1	1	1	1	1	1	1	8	1 8 0	12 0 0	K.N. 11-4.
Do.	10	Sarnu ..	Hukma ..	1	1	1	1	1	1	1	1	1	4	1 8 0	5 8 0	...
Do.	11	Ahmad ..	Firoz ..	1	1	1	1	1	1	1	1	1	4	1 8 0	6 0 0	K.N. 11-4.
Do.	12	Roda ..	Phina ..	1	1	1	1	1	1	1	1	1	3	1 8 0	4 8 0	K.N. 11-4.
Daily Total				8	9	9	10	9	10	8	8	9	7	Total ..	41 8 0	
Initials of persons marking the daily atten- dances.				M.C.1-4.	M.C.2-4.	M.C.3-4.	M.C.4-4.	M.C.5-4.	M.C.6-4.	M.C.7-4.	M.C.8-4.	M.C.9-4.	M.C.10-4.			
Initials of inspecting officer.					K.N.3-4.					G.C.R.7-4.			K.N.10-4.	Total ..	87 11 0	

Passed for (Rs. 87-11-0) Rs. eighty-seven, 11-0.

Dated the 11th April 1923.

Signature—G. C. ROY,

Rank—Subdivisional Officer, Headquarters Subdivision.

Grand total of this muster roll	..	..	Rs. a. p. 87 11 0
Deduct—Payment not made, as per details transferred to register of arrears—Part II	...	..	11 0 0
Balance paid	..	..	76 11 0
Add—Arrears of previous muster roll now paid off, as per details of register of arrears—Part II	..	..	7 2 0
Total amount paid (in words) Rupees eighty-three, 13-0	..	..	83 13 0

Signature—KIDAR NATH,

Rank—Overseer.

Dated the 11th April 1923.

F. R. FORM No. 12—contd.

Part II.—Register of arrears of wages due to work people.

The adoption of this method of recording arrears is left optional with Divisional Officers.

Month and period to which the arrears relate.	Serial number as per nominal muster roll.	Names.	Father's name.	Amount due.	Amount paid.	Dated initials and remarks of paying officer.	Serial number as per nominal muster roll.	Names.	Fathers' names.	Amount due.
Arrears of previous muster rolls brought forward.				Rs. a. p.	Rs. a. p.				Brought over ..	Rs. a. p. 12 10 0
March 1923	3	Labhu ..	Chanda	2 12 0	2 12 0	K. N. 11-4. K. N. 11-4.		Arrears as per this muster roll.		
	7	Roda ..	Phina	4 1 0	4 6 0					
	9	Mahbub ..	Shafi	4 13 0	..		5	Samand ..	Baland ..	5 8 0
	13	Nihal Singh ..	Hukam Singh	0 11 0	..		10	Sarnu ..	Hukma ..	5 8 0
								Total ..		11 0 0
			Total ..	12 10 0	7 2 0			Grand Total ..		23 10 0
								Deduct—Amount paid out of arrears of previous muster rolls		7 2 0
			Carried over ..	12 10 0				Balance—Arrears carried to next nominal muster roll		16 8 0

NOTE.—When wages are not claimed within three months a report of this fact should be made to the Divisional Officers.

(For Contractors and Suppliers**—To be used when a single payment is made for a job or contract, i. e., only on its completion. A single form may be used for making payments to several contractors or suppliers, if they relate to the same work or to the same head of account, in the case of supplies and are billed for at the same time.)

Name of work (in the case of bills for work done) _____ Cash Book Voucher No. 44, dated 19th May 1919.

Name of contractor or supplier, and reference to agreement.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Reference to recorded measurements and date.			Date of written order to commence work. Date of actual completion of work.	Quantity.	Rate.	Unit.	*Amount.	Total amount payable to the contractor or supplier.		Payee's acknowledgment (with date).	Dated signature of witness.	Dated certificate of disbursement.	
										In figures.	In words.			Mode of payment—cash or cheque (number and date).	Paid by me.†
Amarchand (Agreement No. 40 of 1919).	Bricks .. Lime ..	Book No. 66	Page No. 40	Date. 4-5-19	Constructing police-station at Karnal—For issue to contractor Makhan Lal.	100,000	15 0	%	Rs. a. 1,500 0	Rs. a. 1,612 8	Rupees one thousand six hundred and twelve annas eight.	Amarchand 20th May 1919.		Cheque No. 19—4101K., dated 20th May 1919.	B. R.—20-5-19
		66	41	5-5-19		75	1 8	per md.	112 8 }						
Ganeshi Lal (Agreement No. 29 of 1919).	Deodar wood	54	79	30-4-19	Purchases for direct issue to work—Constructing a Government High School at Thanesar.	482	1 8	C.ft.	Rs. a. 723 0	723 0	Rupees seven hundred and twenty-three only.	Thumb impression of Ganeshi Lal.	Ramji Das—19th May 1919.	Cheque No. 17—4101K., dated 19th May 1919.	B. R.—19-5-19.
H. L. Kapoor (Agreement No. 25 of 1919).	Rolled steel beams.	87	10	10-5-19	Purchases for Stock.	12	20 0	Cwt.	Rs. a. 240 0	240 0	Rupees two hundred and forty only.	H. L. Kapoor—25th May 1919.		Cheque No. 27—4101K., dated 25th May 1919.	B. R.—25-5-19.
Total ...										2,575 8	Rupees two thousand five hundred and seventy-five and annas eight.				

Dated 11th May 1919.

Pay Rs. () Nil in cash and Rs. (2,575-8) Two thousand five hundred and seventy-five and annas Eight by cheque.

BELI RAM—Signature,
Subdivisional Officer, Karnal Subdivision—Rank. } Officer preparing the bill.
G. P. MERTA—Signature,
Divisional officer, Amballa Division—Rank. } Officer authorising payment.

Dated 16th May 1913.

*In the case of works the accounts of which are kept by sub-heads the amounts relating to all items of work falling under the same sub-head should be totalled in red ink.

**In the case of payments to suppliers a red ink entry should be made across the page, above the entries relating thereto, in one of the following forms, applicable to the case :—
(1) Stock, (2) Purchases—For stock, (3) Purchases for direct issue to work., (4) Purchases for the work. for issue to contractor.

†The person actually making the payment should initial (and date) in this column against each payment.

‡The signature is necessary only when the officer authorising payment is not the officer who prepares the bill.

F. R. FORM No. 14.

P. W. Acctt. Form No. 25.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

Running Account Bill A.

[Rules 196, 198, 201 and 210.]

(For contractors.—This form provides for advance payments as well as payments for measured work.)

Cash Book Voucher No. 2, dated 3rd March 1919.

Name of contractor—L. Attar Chand.

Name of work—Constructing residential quarters at Craigdhu, Simla.

Serial No. of this Bill—II.

No. and date of his previous bill for this work—1, dated 21st January 1919.

Reference to agreement—No. 50 of 1918.

Date of written order to commence work—

Date of actual completion of work—

I.—Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under sub-heads and sub-works of estimate).	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks (with reasons for delay in adjusting payments shown in column 1).
Total as per previous bill.	*Since previous bill.	Total up to date.					Up to date.	†Since previous bill.	
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.			Rs. a.		Rs. a.	Rs. a.	Rs. a.
			(2) Outhouses.	% 0					
			1. Cutting ..	C.ft. %	10 0	96,000	960 0	300 0	
1,000	—1,000	..	2. Dry stone walling.	C.ft.	13 0	10,000	1,300 0	1,300 0	
			7. Stone in mud masonry.	C.ft.	35 0	2,400	840 0	840 0	
	1,500	1,500	8. Deodar wood work.	..	..	..	..	..
			13. Sub-head—						
			Doors and windows.	..	..	..	..	..
			Battened doors	S.ft.	1 0	150	150 0	150 0	
			Glazed windows	S.ft.	1 6	60	82 8	82 8	232 8
1,000	500	1,500	Total Outhouses	..	..	..	3,332 8	2,672 8	
			(4) Rickshaw shed.						
			5. Sub-heads costing less than Rs. 1,000—						
			Cutting ..	C.ft. %	10 0	1,500	150 0	70 0	
			Dry stone walling.	C.ft.	13 0	2,600	338 0	117 0	
			Concrete in lime	C.ft.	32 0	300	96 0	96 0	283 0
	1,000	1,000	3. Stone in lime masonry.	..	..	..	..	..
200	300	500	4. Deodar woodwork.	..	..	..	..	..
200	1,300	1,500	Total "Rickshaw shed".	..	..	..	584 0	283 0	
1,200	1,800	3,000	Total carried over.	..	..	..	3,916 8	2,955 8	

*Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a *minus* entry in column 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become "Nil".

†When there are two or more entries in column 9 relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads be totalled and the total recorded in column 10 for posting the Works Abstract.

F. R. FORM No. 14—contd.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under sub-heads and sub-works of estimate).	Unit.	Rate.	Quantity executed up to date as per mea- surement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks (with reasons for delay in adjust- ing pay- ments shown in column 1).
Total as per pre- vious bill.	*Since previous bill.	Total up to date.					Up to date.	†Since previous bill.	
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.			Rs. a.		Rs. a.	Rs. a.	
1,200	1,800	3,000	Brought forward	..	..	..	3,916 8	2,955 8	
1,200	1,800	3,000	Total	Total value of work done to date (A).			3,916 8		
	(D)	(B)	Deduct—Value of work shown on previous bill.				961 0		
			Net value of work since previous bill (F)				2,955 8	2,955 8	

Figure (D) in words—Rupees
one thousand and eight
hundred only.

Figure (F) in words—Rupees two thousand,
nine hundred and fifty-five and annas
eight.

II.—Certificates and Signatures.

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by L. Kidarnath, Overseer, on 28th February 1919, and are recorded at page 3 of Measurement Book No. 105.

‡2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work is in no case less than the advance payments as per column 3 of Account I, made, or proposed to be made, for the convenience of the contractor in anticipation of and subject to the results of, detailed measurement, which will be made as soon as possible.

G. C. Roy—3-3-1919.

Dated signature of officer preparing the bill.

(Rank) Subdivisional Officer,
Headquarters Subdivisional,
Simla Division.

ATTAR CHAND—3-3-19
Dated signature of contractor.

‡Dated signature of officer authorising payment.

{ (Rank) _____

*Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become "Nil".

†When there are two or more entries in column 9 relating to each sub-head of estimate they should in the case of works the accounts of which are kept by sub-heads be totalled and the total recorded in column 10 for posting the Works Abstract.

‡This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

§This certificate must be signed by the Subdivisional or Divisional Officer.

F. R. FORM No. 14—contd.
III.—Memorandum of Payments.

		Rs. a. p.	
1.	Total value of work actually measured, as per Acct. I, Col. 8, Entry (A)	3,916	8 0
2.	Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B).	3,000	0 0
3.	Total (items 1+2)	6,916	8 0
4.	Deduct—Amount withheld—		
<hr/>			
Figures for Works Abstract		Rs. a.	
Rs. as. p.	(a) From previous Bill as per last Running Account	96	0
296	0 0	296	0
	(b) From this Bill		
	5. Balance, i. e., "Up to date" payments (Items 3—4) (K)*	6,524	8 0
	6. Total amount of payments already made as per Entry (K), of last Running Account Bill No. 1 of January 1919, forwarded with accounts for January 1919	2,065	0 0
	7. Payments now to be made, as detailed below—		
357	10 0 (a) { By recovery of accounts creditable to this work—	Rs. a. p.	
	Value of Deodar wood supplied in 2-19	357	10 0
653	10 0 Total 4 (b) + 7 (a) (G).		
	(b) { By recovery of amounts creditable to other works or heads of accounts—	Rs. a. p.	
40	0 0 Value of stock supplied in 1-19 for providing a Storage and Crushing Machine at Snowdon	40	0 0
4,061	14 0 (c) By cheque†	4,061	14 0
4,101	14 0 Total 7 (b) + (c) (H).		

Pay Rs. ***(4,061-14) Four thousand and sixty-one and annas fourteen—
 by cheque.†

G. C. R.—3-3-19.

(Dated initials of Disbursing Officer.)

Received Rs. ‡(4,459-8) Four thousand four hundred and fifty-nine and annas eight—
 as per above memorandum, on account of this work.

(Amount in vernacular.)

Dated the 7th March 1919.

ATTAR CHAND

Stamp.

§ Witnesses

(Full signature of Contractor.)

Paid by me, vide cheque No. 43H.-69907, dated 3rd March 1919.

K. N.—7-3-19,

Overseer.

(Dated initials of person actually making the payment.)

*This figure should be tested to see that it agrees with the total of items 6 and 7.

†If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

**Here specify the net amount payable, vide item 7(c).

‡The payee's acknowledgment should be for the gross amount paid as per item 7 (i. e., a+b+c).

§Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

F. R. FORM No. 14—*concl.**IV.—Remarks.*

(This space is reserved for any remarks which the disbursing officer or the divisional officer may wish to record in respect of the execution of work, check of measurements or the state of contractor's account).

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

Running Account Bill B.

[Rules 196, 199, 201, 210 and 211.]

[For contractors.—This form provides for (1) Advance Payments, (2) Secured Advances, and (3) Payments for measured works.]

Cash Book Voucher No. 42, dated 13th March 1919.

Name of contractor—Bhima Mal.

Name of work—Constructing residential quarters at Craigdhu, Simla.

Serial No. of this Bill—VI.

No. and date of his previous bill for this work—V, dated 25th January 1919.

Reference to Agreement—49 of 1918.

Date of written order to commence work—

Date of actual completion of work—

I.—Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks (with reasons for delay in adjusting payments shown in column 1).
Total as per previous bill.	*Since previous bill.	Total up to date.					Up to date.	†Since previous bill.	
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.	(I) Main Building.		Rs. a. p.		Rs. a.	Rs. a.	
..	5,000	5,000	2. Brickwork in lime ..	Per cent. C. ft.	92 0 0	9,594.31	8,826 12	..	
500	—500	..	4. Damp proof course ..	„ S. ft.	60 0 0	1,755.50	1,053 5	630 0	
1,200	—1,200	..	6. Brick in cement ..	C. ft.	1 6 0	1,525	2,096 14	2,096 14	
1,050	1,050	..	7. Woodwork in trusses ..	C. ft.	2 12 0	554.35	1,524 7	1,524 7	
1,100	400	1,500	8. Wood work in floor joists	C. ft.	2 7 0	1,550	3,778 2	..	
..	1,000	1,000	9. Woodwork in main beams	C. ft.	3 3 0	127	404 13	..	
..	450	450	12. Wrought iron work ..	C. ft.	..	..	..	..
* 3,850	4,100	7,950	Carried over ..				17,684 5	4,251 5	

*Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the "total up-to-date" in column 3 may become "NIL."

†When there are two or more entries in column 9 relating to each sub-head of estimate, they should, in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column 10 for posting the Works Abstract.

F. R. Form No. 15—contd.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS-ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks (with reasons for delay in adjusting payments shown in column 1).
Total as per previous bill.	Since previous bill.	Total up to date.					Up to date.	Since previous bill.	
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.			Rs. a. p.		Rs. a.	Rs. a.	Rs. a.
3,850	4,100	7,950	Brought forward ..				17,684 5	4,251 5	
			15. Sub-heads costing less than Rs. 1,000.						
			Stone in mud masonry ..	% c. ft.	35 0 0	315	110 4	110 4	
			Dry stone masonry ..	c. ft.	15 0 0	3,000	450 0	450 0	875 0
			Dhajji walling in stone ..	c. ft.	35 0 0	900	315 0	315 0	
3,850	4,100	7,950	Total	Total value of work done to date (A).			18,559 9		
	(D)	(B)	Deduct—Value of work shown on previous bill				13,433 0		
Figure (D) in words—Rupees four thousand and one hundred only.			Net value of work since previous (F)				5,126 9	5,126 9	
			Figure (F) in words—Rupees five thousand one hundred and twenty-six and annas nine.						

F. R. FORM No. 15—*contd.*

II.—Account of "Secured" advances allowed on the security of materials brought to site.

Quantity outstanding from previous bill.	Deduct—Quantity utilised in work measured since previous bill.	*Quantity outstanding (including quantity brought to site since previous bill).	Full rate as assessed by the Divisional Officer.	Description of materials.	Unit.	Reduced rate at which advance is made.	**Up to date amount of advance.	Reference to Divisional Officer's written orders authorising the advance.	Reasons for non-clearance of advance when outstanding more than three months.
1	2	3	4	5	6	7	8	9	10
300,000	21,350	278,650 +20,000	Rs. a.			Rs. a.	Rs.	No.	Date.
		298,650	46 0	Bricks ..	% 0	34 8	10,303	3,437 596	10-12-18 7-2-19
5,000 152	122	5,000 30 +100	60 0	Lime ..	% c. ft.	45 0	2,250		
		130	3 0	Cement	c. ft.	2 4	292	3,437	10-12-18
5,610 30	610	5,000 30 +15	2 0	Timber	c. ft.	1 8	7,500		
		45	36 0	Iron ..	md.	27 0	1,215		
Total amount outstanding as per this account ..							21,560	(C)	
Deduct—Amount outstanding as per entry (C) of previous bill ..							22,167		
Net amount since previous bill (in words) <i>minus</i> rupees six hundred and seven only.							—607	(E)	

*Entries relating to each description of materials should be posted thus in column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the *plus* sign. Finally, strike the total of the two entries which will represent the total quantity outstanding.

**Entries in column 8 show the money values of the total quantities outstanding as per column 3.

III.—Certificates and Signatures.

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by L. Kidar Nath, Overseer, on 5th March 1919 and are recorded at page 25 of Measurement Book No. 105.

†2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work (after deducting therefrom the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of the materials used therein) is in no case, less than the advance payments as per column 5 of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of, and subject to the results of detailed measurement which will be made as soon as possible.

†3. Certified (1) that the *plus* quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement in F. R. Form No. 19 signed and executed by the contractor (*vide* rule 212).

G. C. Roy—1. 3-1919,

Dated signature of officer
preparing the bill.

(Rank) Subdivisional Officer,
Headquarters—Subdivision,
Simla Division.

BHIMA MAL.

‡Dated signature of officer
authorising payment.

Dated signature of Collector.

(Rank)

†These certificates must be signed by the Subdivisional or Divisional Officer.

‡This signature is necessary only when the officer who prepared the bill is not the officer who authorises the payment. In such a case the two signatures are essential.

F. R. FORM No. 15—concl'd.
IV—Memorandum of payments.

			Rs.	a.	p.
1.	Total value of works actually measured, as per Acct. I, Col. 8, Entry (A)		18,559	9	0
2.	Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B)		7,950	0	0
3.	Total "Up to date" Secured advances on security of materials, as per Acct. II, Col. 8, Entry (C)		21,560	0	0
4.	Total (Items 1+2+3)		48,069	9	0
5.	Deduct—Amount withheld				
Figures for Works Abstract.			Rs. a.		
	(a) From previous bill as per last Running Account Bill	..		}	5
Rs. a. p.	(b) From this bill	.. .. .		
	6. Balance, i.e., "Up to date" payments (Items 4—5) .. (K)*	.. ..			48,069 9 0
	7. Total amount of payments already made as per entry (K), of last Running Account Bill No. V of January 1919, forwarded with accounts for January 1919	.. ..			39,443 0 0
	8. Payments now to be made, as detailed below—	Rs. a. p.			
	(a) { By recovery of amounts creditable to this work—	}	(a)		

	Total 5(b)+8(a) .. (G)				
	(b) { By recovery of amounts creditable to other works or heads of accounts—	}	(b)		} 8
	Deposits—Deduction on account of Security Deposits Rs. 513-0-0.				
8,107 9 0	(c) By cheque†	.. ..		513 0 0	8,620 9 0
				8,107 9 0	
8,107 9 0	Total 8 (b) + (c) .. (H).				

Pay Rs. ‡ (8,107-9) Eight thousand one hundred and seven and annas nine by cheque.†

G. C. R.—13-3-1919,
(Dated initials of Disbursing Officer).

Received Rs. §(8,620-9) Eight thousand six hundred and twenty and annas nine as per above memorandum, on account of this work.

(Amount in vernacular.)

Dated the 15th March 1919.

BHIMA MĀL.

Stamps.

|| Witness

Full signature of contractor.

Paid by me, vide cheque No. ^{50-H}
69907, dated 13th March 1919.

M. R.—15-3-1919,
Cashier.

(Dated initials of person actually making the payment.)

*This figure should be tested to see that it agrees with the total of items 7 and 8.

†If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡Here specify the net amount payable, vide item 8(c).

§The payee's acknowledgment should be for the gross amount paid as per item 8 (i.e., a+b+c).

¶Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

V.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

P.W. Acct. Form No. 27.

F. R. FORM No. 16.

Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.

Running Account Bill C.

[Rules 196, 200 and 201.]

(For Contractors and Suppliers—This form provides only for payments for work or supplies actually measured.)

Cash Book Voucher No. 4, dated 4th March, 1919.

Name of contractor or supplier—Joti.

Name of work†—Additions and alterations to General Post Office, Simla.

Purpose of supply†—(1) Stock.

(2) Purchases for issue to _____ (Contractor).

direct to work.

Serial No. of this bill—II.

No. and date of his last bill for this work—I, dated 10th October 1918.

Reference to Agreement—39 of 1918.

Date of written order to commence work—

Date of actual completion of work—

I.—Account of work done or supplies made.

Unit.	Quantity executed (or supplied) up to date as per measurement book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Rate.	Amount.		Remarks.
				Up to date.	*Since previous bill (Total for each sub-head).	
1	2	3	4	5	6	7
			Rs. a.	Rs. a.	Rs. a.	
Per thousand c. ft. ..	400	Excavation	10 0	4 0		
Per cent. c. ft. ..	200	Concrete in lime	32 0	64 0		
Per cent. c. ft. ..	300	Stone in lime masonry with old stone	40 0	120 0		
Per cent. s. ft. ..	300	Lime pointing	5 0	15 0		
Per cent. s. ft. ..	300	½" Deodar glazing	1 6	412 8		
Per cent. s. ft. ..	230	Vertical planks (labour)	7 0	16 2		
Per cent. c. ft. ..	330	Woodwork	2 4	742 8		
Per cent. s. ft. ..	1,150	C.I. sheet roofing	70 0	805 0		
Per cent. s. ft. ..	1,350	1½" Cheel plank floor	40 0	540 0		
		Carried over	2,719 10			

*If the outlay on the work is recorded by sub-heads, the total for each sub-head should be shown in column 5, and against this total there should be an entry in column 6 also. In no other case should any entries be made in column 6.

†The full name of the work as given in the estimate should be entered here except in the case of bills for "stock" materials.

‡The "purpose of supply" applicable to the case should be filled in and the rest scored out.

F. R. FORM No. 16—contd.

Unit.	Quantity executed (or supplied) up to date as per measurement book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate.	Rate.	Amount.		Remarks.
				Up to date.	Since previous bill (total for each sub-head.	
1	2	3	4	5	6	7
			Rs. a.	Rs. a.	Rs. a.	
		Brought forward ..		2,719 2		
Total value of work done or supplies made to date (A)				2,719 2		
Deduct—Value of work or supplies shown on previous bill				1,093 14		
Net value of work or supplies since previous bill (F)				1,625 4		
Figure (F) in words—Rupees one thousand six hundred and twenty-five and annas four.						

II.—Certificates and Signatures.

The measurements were made by L. Kidar Nath, Overseer, on 1st March 1919, and are recorded at page 15 of Measurement Book No. 103. No advance payment has been made previously without detailed measurements.

G. C. ROY—3-3-19,

Thumb impression of

Dated signature of officer preparing the bill.

(Rank) Subdivisional Officer
Headquarters Subdivision, Simla
Division.

JOTI,

Dated Signature of Contractor.

*Dated signature of officer
authorising payment.

(Rank) _____

*This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

F. R. FORM No. 16—*concl'd.*
III.—Memorandum of Payments.

		Rs. a. p.												
1. Total value of work done, as per Acct. I, Col. -5, entry (A)		2,719 2 0												
2. Deduct—Amount withheld—														
<table border="1" style="width: 100%;"> <tr> <th style="text-align: left;">Rs. a. p.</th><th style="text-align: left;">(a) From previous bills, as per last Running Account Bill</th><th style="text-align: right;">Rs. a. p.</th></tr> <tr> <td>162 9 0</td><td>(b) From this bill</td><td>109 6 0</td></tr> <tr> <td></td><td></td><td>162 9 0</td></tr> </table>		Rs. a. p.	(a) From previous bills, as per last Running Account Bill	Rs. a. p.	162 9 0	(b) From this bill	109 6 0			162 9 0	271 15 0			
Rs. a. p.	(a) From previous bills, as per last Running Account Bill	Rs. a. p.												
162 9 0	(b) From this bill	109 6 0												
		162 9 0												
3. Balance, i. e., "Up to date" payments (Items 1-2) (K)*		2,447 3 0												
4. Total amount of payments already made as per entry (K), of last Running Account Bill No. 1 of October 1918, forwarded with accounts for October 1918.		984 8 0												
5. Payments now to be made as detailed below—														
<table border="1" style="width: 100%;"> <tr> <th style="text-align: left;">Rs. a. p.</th><th style="text-align: left;">(a) By recovery of amounts creditable to this work—</th><th style="text-align: right;">Rs. a. p.</th></tr> <tr> <td>1,092 14 0</td><td>Value of stock supplied as detailed in the ledger in November 1918. 256 12 0</td><td>1,092 14 0</td></tr> <tr> <td></td><td>Ditto in January 1919 .. 679 2 0</td><td></td></tr> <tr> <td></td><td>Ditto in February 1919 .. 157 0 0</td><td></td></tr> </table>		Rs. a. p.	(a) By recovery of amounts creditable to this work—	Rs. a. p.	1,092 14 0	Value of stock supplied as detailed in the ledger in November 1918. 256 12 0	1,092 14 0		Ditto in January 1919 .. 679 2 0			Ditto in February 1919 .. 157 0 0		1,462 11 0
Rs. a. p.	(a) By recovery of amounts creditable to this work—	Rs. a. p.												
1,092 14 0	Value of stock supplied as detailed in the ledger in November 1918. 256 12 0	1,092 14 0												
	Ditto in January 1919 .. 679 2 0													
	Ditto in February 1919 .. 157 0 0													
1,255 7 0	Total 2(b) + 5 (a) .. (G)													
<table border="1" style="width: 100%;"> <tr> <th style="text-align: left;">Rs. a. p.</th><th style="text-align: left;">(b) By recovery of amounts creditable to other works or heads of accounts—</th><th style="text-align: right;">Rs. a. p.</th></tr> <tr> <td>250 0 0</td><td>"Deposits"—Attachment as per order of Munsif, Ambala, No. 571 of 1918. 250 0 0</td><td>250 0 0</td></tr> <tr> <td>119 13 0</td><td>(c) By cheque†</td><td>119 13 0</td></tr> </table>		Rs. a. p.	(b) By recovery of amounts creditable to other works or heads of accounts—	Rs. a. p.	250 0 0	"Deposits"—Attachment as per order of Munsif, Ambala, No. 571 of 1918. 250 0 0	250 0 0	119 13 0	(c) By cheque†	119 13 0				
Rs. a. p.	(b) By recovery of amounts creditable to other works or heads of accounts—	Rs. a. p.												
250 0 0	"Deposits"—Attachment as per order of Munsif, Ambala, No. 571 of 1918. 250 0 0	250 0 0												
119 13 0	(c) By cheque†	119 13 0												
369 13 0	Total 5(b) + (c)....(H).													

Pay Rs. ‡ (119-13) one hundred and nineteen and annas thirteen by cheque.†

G. C. R.—4-3-1919.
(Dated Initials of Disbursing Officer.)

Received Rs. § (1,462-11) one thousand four hundred and sixty-two and annas eleven, as per above memorandum on account of this work.

(Amount in vernacular.)

Dated the 5th March 1919. Left hand thumb impression of JOTI.

Stamp.

††Witness—MURLI DHAR.

(Full signature of contractor.)

Paid by me, vide cheque No. 45H/69907, dated the 4th March 1919.

M. R.—5-3-1919,
Cashier.

(Dated Initial of person actually making the payment.)

*This figure should be tested to see that it agrees with the total of items 4 and 5.

**Not required in the case of bills of suppliers.

†If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡Here specify the net amount payable, vide item 5(c).

§The payee's acknowledgment should be for the gross amount paid as per item 5 (i. e., a+b+c).

††Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

F. R. FORM No. 17.

P. W. Acct. Form No. 28.

Hand receipt.

[Rules 195 and 202 and Note 2 to Rule 218.]

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special F. R. Forms Nos. 13, 14, 15 and 16 are suitable.)

Cash Book Voucher No. 14, dated 15th August 1919

- (1) Pay by cheque* Rupees (20-0-0) twenty only to Rik... Ram Mistri.
 cash G. C.—5-8-1919.
- (2) Paid by me† P. D.—15-8-1919.

Received from the Subdivisional Officer-in-charge of Mailsi Subdivision the sum of Rs. (20-0-0) twenty only_____

Name of work‡ or purpose for which payment is made—My pay for 20 days (11th to 30th) of June 1919, at Rs. 30 per mensem chargeable to Silt clearance, Mailsi Canal—vide Item 2 of Pay Bill (F. R. Form No. 20) for June 1919 (Voucher No. 27 for July 1919).

(Amount in vernacular.)

RIKHI RAM MISTRI.

Signature of payee.

Stamp.

The 15th August 1919.

§Witness

*The officer authorising payment should initial and date the pay order after scoring out the word "cheque" or "cash" as the case may be.

†The person actually making the payment should initial and date payment certificate (2).

‡In the case of works the accounts of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the disbursing officer.

§Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

P. W. Acct. Form No. 30.
Cash Book Voucher No. 50.

F. R. FORM No. 18.

[Rule 203.]

Account of Petty Contractors for the month of

Name of Work—Excavating the Dhuniwala Feeder Channels.

(a) Name of Contractor, and reference to Agreement.	Items of work (grouped under "sub-heads" and "sub-works" of estimate).	WORK DONE.								
		UP-TO-DATE.						Deduct— Value of work shown on previous bill. (b)8	Net value of work since previous bill. 9	
		Reference to recorded measurement and date.			Quantity.	Rate.	Unit.			Amount.
		3									4	5	6	7
1	2	3			4	5	6	7	(b)8	9
Final Transactions.		Book No.	Page No.	Date	c. ft.	Rs. a.		Rs. a.	Rs. a.	Rs. a.
Veroo Ode (W. O. No. 26, dated 1-7-18)	Earthwork, R. D. 7800-7400 ..	75	25	2-1-19	39,596	6 6	Per thousand.	252 7	133 0	119 7
Ganeshi Ode (W. O. No. 27, dated 1-7-18)	Earthwork, R. D. 8000-7900 ..	75	26	2-1-19	40,129	6 6	"	255 13	209 0	46 13
Umar Din Ode (W. O. No. 36, dated 10-7-18).	Earthwork, R. D. 6660-6800 ..	75	35	3-1-19	68,000	4 0	"	272 0	240 0	32 0
Nawab Din (W. O. No. 28, dated 1-7-18)	Earthwork, R. D. 8800-8900 ..	75	39	3-1-19	16,500	5 0	"	82 8	80 0	2 3
Total Final Transactions carried over ..								862 12	662 0	200 12

PAYMENTS MADE.				Balance due to Contractor.	Payee's acknowledgment with date.	Dated signature of witness (d).	DATED CERTIFICATE OF DISBUREMENT. (e)	Mode of payment—cash or cheque (No. and date).
TO END OF PREVIOUS MONTH.		(c)	Total.					
Cash Book Voucher No. and date.	Amount.	This month.					Paid by me.	
10	(b) 11	12	13	14	15	16	17	18
	Rs. a.	Rs. a.	Rs. a.	Rs. a.				
13 10-10-18	120 0	132 7	252 7	..	Thumb impression of Veroo, 25-1-19.	Ramdial, 25-1-19 ..	F. M., 25-1-19 ..	Cheque No. $\frac{19R}{2102}$, dated 25-1-19
17 12-11-18	180 0	75 13	255 13	..	Ganeshi Ode, 17-1-19 ..	..	F. M., 17-1-19 ..	Cheque No. $\frac{9R}{2102}$, dated 17-1-19.
20 19-12-18	200 0	72 0	272 0	..	Umar Din, 23-1-19 ..	..	F. M., 23-1-19 ..	Cheque No. $\frac{17R}{2102}$, dated 23-1-19.
20 19-12-18	80 0	2 8	82 8	..	Nawab Din, 23-1-19 ..	..	F. M., 23-1-19 ..	Cash.
	580 0	282 12	862 12					

(a) Final and intermediate transactions should be arranged in two groups, each being totalled separately.

(b) Totals A and C of columns 8 and 11 should agree, respectively, with entries B and D of the last account.

(c) In the case of works the accounts of which are kept by sub-heads the amounts relating to all items falling under the same "sub-head" should be totalled in red ink.

(d) Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

(e) The person actually making the payment should initial (and date) in this column, against each payment.

(f) This signature is necessary only when the officer authorising payment is not the officer who prepares the account.

F. R. FORM No. 18—contd.

Forms]

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(a) Name of Contractor, and reference to Agreement.	Items of work (grouped under "sub-head" and "sub-works" of estimate).	WORK DONE.							
		UP-TO-DATE.						Deduct—Value of work shown on previous bill.	Net value of work since previous bills.
		Reference to recorded measurement and date.	Quantity.	Rate.	Unit.	Amount.			
1	2	3	4	5	6	7	(b)8	9	
		Book No.	Page.	Date.	c. ft.	Rs. a.		Rs. a.	Rs. a.
<i>Intermediate Transactions on Open Accounts.</i>									
						Brought over ..	862 12	662 0	200 12
Mukh Ram (W. O. No. 17, dated 20-6-18).	Earthwork, R. D. 4000-4600 ..	75	40	3-1-19	202,000	6 0 Per thousand.	1,212 0	1,170 0	42 0
Mohamad Ishaq (W. O. No. 21, dated 20-6-18).	Earthwork, R. D. 6848-7500 ..	75	42	3-1-19	28,000	6 0 ..	168 0	..	168 0
Roshan Lal (W. O. No. 22, dated 20-6-18).	Earthwork, R. D. 8660-9300 ..	75	44	3-1-19	97,000	6 0 ..	582 0	442 0	140 0
Nathoo (W. O. No. 30, dated 1-7-18) ..	Earthwork, R. D. 2000-2200 ..	75	29	2-1-19	61,361	6 6 ..	391 3	360 0	31 3
Nand Lal (W. O. No. 67, dated 15-8-18)	Earthwork, R. D. 7750-7800 ..	75	45	3-1-19	19,000	6 0 ..	114 0	105 0	9 0
Dat Ram (W. O. No. 82, dated 9-9-18)	Earthwork, R. D. 7400-7420 ..	75	23	2-1-19	7,450	6 6 ..	47 8	..	47 8
Carried over ..							2,514 11	2,077 0	437 11
							862 12	662 0	200 12

PAYMENTS MADE.				Balance due to Contractor.	Payee's acknowledgment with date.	Dated signature of witness. (d)	DATED CERTIFICATE OF DISBURSEMENT. (e)	Mode of payment—cash or cheque (No. and date).
TO END OF PREVIOUS MONTH.		(c) This month.	Total.				Paid by me.	
Cash Book Voucher No. and date.	Amount.							
10	(b) 11	12	13	14	15	16	17	18
	Rs. a.	Rs. a.	Rs. a	Rs. a.				
20	580 0	282 12	862 12					
19-12-18	1,150 0	40 0	1,190 0	22 0	Mukh Ram, 25-1-19 ..	..	F. M., 25-1-19 ..	Cheque No. 20R, dated 25-1-19. 2102
..	..	160 0	160 0	8 0	Thumb impression of Mohamad Ishaq, 25-1-19.	Ram Dial, 5-1-19 ..	F. M., 25-1-19 ..	Cheque No. 21R, dated 25-1-19. 2102
17	400 0	125 0	525 0	57 0	Thumb impression of Roshan Lal, 23-1-19.	Ram Dial, 25-1-19	F. M., 25-1-19 ..	Cheque No. 22R, dated 25-1-19. 2102
12-11-18	330 0	30 0	360 0	31 3	Nathoo, 23-1-19 ..	..	F. M., 23-1-19 ..	Cheque No. 16R, dated 23-1-19. 2102
17	100 0	8 0	108 0	6 0	Nand Lai, 23-1-19 ..	..	F. M., 23-1-19 ..	Cash.
12-11-18	..	47 8	47 8	..	Thumb impression of Dat Ram, 17-1-19.	Munshi, 17-1-19 ..	F. M., 17-1-19 ..	Cheque No. 10R, dated 17-1-19. 2102
	1,980 0	410 8	2,390 8	124 3				
	580 0	282 12	862 12					

(a) Final and intermediate transactions should be arranged in two groups, each being totalled separately.

(b) Totals A and C of columns 8 and 11 should agree, respectively, with entries B and D of the last account.

(c) In the case of works the accounts of which are kept by sub-heads the amounts relating to all items falling under the same "sub-head" should be totalled in red ink.

(d) Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

(e) The person actually making the payment should initial (and date) in this column, against each payment.

(f) This signature is necessary only when the officer authorising payment is not the officer who prepares the account.

F. R. FORM No. 18—concl'd.

Forms

[illegible]

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Date_____

Pay Rs. (10-8) Ten and annas eight _____ in cash and Rs. (682-12).

Six hundred and eighty-two, and annas twelve_____by cheque.

Date—16-1-19.

PAYMENTS MADE.				Balance due to Contractor.	Payee's acknowledgment with date.	Dated signature of witness. (d)	(e) DATED CERTIFICATE OF DISBURSEMENT.	Mode of payment—Cash or cheque (No. and date).
To END OF PREVIOUS MONTH.		(c) This month.	Total.				Paid by me.	
Cash Book Voucher No. and date.	Amount.							
10	(b) 11	12	13	14	15	16	17	18
	Rs. a.	Rs. a.	Rs. a.	Rs. a.				
	580 0	282 12	862 12	..				
	1,980 0	410 8	2,390 8	124 3				
	1,980 0	410 8	2,390 8	124 3				
	2,560 0	693 4	3,253 4	124 3	(Total of column 12 in words) Rupees six hundred and ninety-three and annas four.			
	2,494 12	.	2,494 12	241 15				
	5,054 12	693 4	5,748 0	366 2				
	C			/				
"Deduct up-to-date" totals of accounts closing during the month ..			862 12					
Net "up-to-date" totals of accounts remaining open at close of the month..			4,885 4					

D

(f) _____ Signature. } Officer preparing the Account.
 _____ Rank. }

FATEH MOHAMAD Signature. } Officer authorising payment.
 Subdivisional Officer. Rank. }

- (a) Final and intermediate transactions should be arranged in two groups, each being totalled separately.
 (b) Totals A and C of columns 8 and 11 should agree, respectively, with entries B and D of the last account.
 (c) In the case of works the accounts of which are kept by sub-heads the amounts relating to all items falling under the same "sub-head" should be totalled in red ink.
 (d) Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.
 (e) The person actually making the payment should initial (and date) in this column, against each payment.
 (f) This signature is necessary only when the officer authorising payment is not the officer who prepares the account.

Detail of all Open Accounts not affected by this month's transactions.

Name of Contractor.	Value of work done up to date.		Total of payments made up to date.		Reference to last transaction.		Remarks.
	Rs.	a.	Rs.	a.	Month.	Voucher No.	
					1918.		
Saiaq	144	4	130	0	October ..	10	
Nikka	557	0	508	0	Do. ..	10	
Bansi	136	12	136	12	November ..	17	
Santoo	808	7	720	0	December ..	20	
Jai Sukb	210	4	200	0	Do. ..	20	
Rama Nand	730	0	650	0	Do. ..	20	
Hari Singh	150	0	150	0	Do. ..	20	
Total ..	2,736	11	2,494	12			

FATEH MOHAMAD, S. D. O.

Dated the 16th January 1919.

Signature of officer preparing the Account.

P. W. Acct. Form No. 31.

F. R. FORM No. 19.

INDENTURE FOR SECURED ADVANCES.

[Rules 211 and 212.]

(For use in cases in which the contract is for finished work.)

THIS INDENTURE made the

day of

19

BETWEEN (hereinafter called the Contractor which expression shall where the context so admits or implies be deemed to include his executors administrators and assigns) of the one part and THE GOVERNOR OF EAST BENGAL (hereinafter called the Governor which expression shall where the context so admits or implies be deemed to include his successors in office and assigns) of the other part.

WHEREAS by an agreement, dated (hereinafter called the said agreement) the Contractor has agreed

AND WHEREAS the Contractor has applied to the Governor that he may be allowed advances on the security of materials absolutely belonging to him and brought by him to the site of the works the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges) AND WHERE the Governor has agreed to advance to the Contractor the sum of Rupees on the security of materials the quantities and other particulars of which are detailed in Part II of a Running Account Bill (B) for the said works signed by the Contractor on and the Governor has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees on or before the execution of these presents paid to the Contractor by the Governor (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the Contractor doth hereby covenant and agree with the Governor and declare as follows:—

(1) That the said sum of Rupees so advanced by the Governor to the Contractor as aforesaid and all or any further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted by the Governor as security are absolutely the Contractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the Governor against all claims to any materials in respect of which an advance has been made to him as aforesaid.

Forms]

(3) That the materials detailed in the said Running Account Bill (B) and all other materials the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the Executive Engineer

Division (hereinafter called the Executive Engineer) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and on his own responsibility and shall at all times be opened to inspection by the Executive Engineer or any officer authorised by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and were thereof in Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Executive Engineer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Executive Engineer or an officer authorised by him on that behalf.

(6) That the advances shall be repayable in full when or before the Contractor receives payment from the Governor of the price payable to him for the said works under the terms and provisions of the said agreement Provided that if any intermediate payments are made to the Contractor on account of work done than on the occasion of each such payment the Governor will be liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Governor shall immediately on the happening of such default be repayable by the Contractor to the Governor together with interest thereon at twelve percent. per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs charges damages and expenses incurred by the Governor in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenants and agrees with the Governor to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Governor of the said sum of Rupees and any further sum or sums advanced as aforesaid and all costs charges damages and expenses payable under these presents PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the power contained in it and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Governor may at any time thereafter adopt all or any of following courses as he may deem best:--

- (a) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided. If the balance is against the Contractor he is to pay same to the Governor on demand.
- (b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the said remain all the sums aforesaid repayable or payable to the Governor under these presents and pay over the surplus (if any) to the Contractor.
- (c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

IN WITNESS whereof the _____ for and on behalf of
the Governor and the said _____
have hereunto set their respective hands and seals the day and year first above written.
Signed, sealed and delivered by
the said _____
in the presence of _____

F. R. FORM No. 20.

P. W. Acct' Form No. 29.

Pay Bill of work-charged Establishment.

[Rule 218.]

No. of Voucher—27. Month of payment—July 1919.

Name of subdivision—Mailsi. Name of section—Kehror.

Bill for the month of June 1919.

Item No.	*Name of incumbent	Designation.	Period.	Rate.	Amount due.	Amount paid.†	Dated acknowledgment of payee.	Dated initials of officer making payment.
<i>Silt clearance Mailsi Canal—Vide Divisional Officer's No. 421, dated 5th April 1919.</i>								
1	Abdur Rahmar	Earthwork Mistri.	Full month	10	Rs. 40 0 0	Rs. 40 0 0	Abdur Rahmar, 5th July 1919.	P.D., 5th July 1919.
2	Rikhi Ram	Ditto ..	20 days (11th to 30th).	30	20 0 0	..	Unpaid.	..
			Total ..		60 0 0	40 0 0		
<i>Constructing a dispensary at Kehror—Vide Divisional Officer's No. 322, dated 1st/3rd March 1919.</i>								
3	Nabi Bakhsh	Mason Mistri.	Full month	35	35 0 0	35 0 0	Nabi Bakhsh, 10th July.	P.D., 10th July.
4	Hira ..	Ditto ..	Ditto ..	25	25 0 0	25 0 0	Hira, 10th July.	P.D., 10th July.
			Total ..		60 0 0	60 0 0		
<i>Annual repairs to Mailsi Canal—Vide Divisional Officer's No. 323, dated 4th March 1919.</i>								
5	Ghulam Farid	Earthwork Mistri.	Full month	30	30 0 0	30 0 0	Ghulam Farid, 5th July.	P.D., 5th July.
6	Ram Rakha	Ditto ..	17 days (8th to 24th).	30	17 0 0	17 0 0	Ram Rakha, 5th July.	P.D., 5th July.
7	Behari Lal ..	Ditto ..	6 days (25th to 30th).	30	6 0 0	6 0 0	Bihari Lal, 5th July.	P.D., 5th July.
			Total ..		53 0 0	53 0 0		
<i>Constructing Canal road from Kehror to Mailsi—Vide Divisional Officer's No. 461, dated 12th April 1919.</i>								
8	Murad Ali ..	Engine Driver.	Full month	50	50 0 0	..	Unpaid.	
9	Amin Chand	Ditto ..	Ditto ..	45	45 0 0	45 0 0	Amin Chand, 6th July.	P.D., 6th July.
10	Gama ..	Mistri ..	Ditto ..	30	30 0 0	30 0 0	Gama, 6th July.	P.D., 6th July.
11	Pir Ghulam	Road Inspector.	20 days (11th to 30th).	60	40 0 0	40 0 0	Pir Ghulam, 6th July.	P.D., 6th July.
			Total ..		165 0 0	115 0 0		
			Carried over ..		338 0 0	268 0 0		

*Names should be grouped by works, the name of the work and reference to orders sanctioning the establishment therefor being written in red ink across the page above the entries relating to each group.

†The total for each work should be entered in red ink.

Item No.	Name of incumbent.	Designation.	Period.	Rate.	Amount due.	Amount paid.	Dated acknowledgment of payee.	Dated initials of officer making payment.
			Brought forward ..		Rs. a. p. 338 0 0	Rs. a. p. 268 0 0		
			Total ..		338 0 0	268 0 0		

Total amounts paid in words—Rupees two hundred and sixty-eight only.

1. Certified that all persons for whom wages have been drawn in this bill, were on duty during the periods shown against their names, each man being employed on the work and on duties for which his appointment was sanctioned.
2. Certified also that the wages of every person actually employed during the month have been claimed in this bill.

Pay (Rs.338-0-0) Rupees three hundred and thirty-eight only.

GLAN CHAND—1-7-19,
Subdivisional Officer.
(Dated signature.)

Dated signature of Divisional Accountant.

(This space is reserved for remarks, if any, by the Divisional Officer.)

Divisional Officer,

F. R. FORM No. 21
[Rules 227, 230 and 235.]

Account of receipts, issues and balances at site of _____

Description of materials ..	Bricks.	Surki.	Lime.									Total.
Unit	% 00	%c.ft.	%c.ft.								Rs.	a.
Estimated quantity of materials ..												
Estimated value .. .												
Quantity brought forward ..												
Transactions.												
Receipts during the month ..												
Total receipts during the month ..												
Total receipts to date carried over												
Issues brought forward ..												
Issues during the month ..												

F.R. FORM No. 21—concl'd.

Description of materials ..	Bricks.	Surki.	Lime.									Total.
Unit	%00	%c.ft.	%c.ft.									Rs. a.
Total issues during the month ..												
Total issues to date carried over (a)												
Paper balances of unused materials (b)												
Actual balances after verification (c)												
Differences (b—c) ..												
*Materials required as calculated by authorised formulae from the quantities of work as executed (d)												
Differences (a—d) ..												

*This check is to be exercised only on the completion of a work and a difference revealed by this test should be investigated and adjusted on the lines set out in paragraph 289 (b) of the Central Public Works Account Code, 1st Edition, 1951.

Dated—;

The—19 .

Dated initials of the Divisional Accountant.

Dated initials of the Subdivisional Officer.

Dated initials of the Divisional Officer.

P. W. Acct. Form No. 37.]

F. R. FORM No. 22.

Report of the Value and Verification of unused Materials.

At Site of

[Rule 232.]

Work—Constructing clerks' quarters at Badruddin as on 30th June 1919.

Statement showing the quantities and values of materials issued to the work and of those used in construction.

Name of sub-head of work.	Up to date "progress".	Description.	*Principal Items.							†Petty items.	†Total.	Total issues to date as per form 35A.
			Ballast.	Lime.	Sarkhi.	Bricks.	R. S. Beams.	Iron.				
		Unit.	C.ft.	Mds.	C.ft.	No.	Cwt.	Mds.				
		Value.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs.	Rs.				
		*Quantities.										
		Unit.	Quantity.	Rate								
			13 per cent.	1	17.8 per cent.	15 per cent.	26—	25—				
									40	36,000		

			Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Pucca Masonry	..	C.ft.	81,150	..	3,246 3,246	2,556 4 0 14,607	13,998 6 0 933,225	..	..	..	19,800 10 0
Arch Masonry	..	"	9,100	..	455 455	318 8 0 1,820	1,774 8 0 118,300	..	..	..	2,548 0 0
Concrete	..	"	9,450	1,474 3 0 11,340	614 614	413 8 0 2,363	..	..	..	..	2,901 11 9
R. S. Beams	..	Cwt.	362	..	..	..	9,412 362	..	..	..	9,412 0 0
Iron work	..	Mds.	25	..	..	..	..	675 27	..	..	675 0 0
Stone mantle pieces	..	No.	29	..	..	..	..	..	..	26	26 0 0
Stone mantle pieces, small..	..	"	28	..	..	..	..	..	..	14	14 0 0
B.—Total used in construction.				1,474 3 0 11,340	4,315 4,315	3,288 4 0 18,790	15,772 14 0 1,051,525	9,412 362	675 27	..	40 34,977 5 0

*Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.

†Only values should be shown in these two columns.

‡The quantity used in construction should be calculated on the basis of the quantities of work executed, such authorised formulae being adopted or the purpose as may be in general use locally.

1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement, have been worked out as accurately as possible on the basis of the quantities of the work actually done. •

*2. Certified that the quantities of the actual balances recorded against line D, are the results of verification made by me on 30th June 1919.

*3. Certified that the balances of materials at site of this work were verified by me on _____ 19 and that the necessary report in this form was submitted to the Divisional office as per this office No. _____, dated _____ 19.

*4. The balances of unused materials were not verified at any time during the year 19 _____ -19, as the accounts of this work are expected to be closed within three months.

*5. The balances of unused materials were not verified at any time during the year 19 _____ -19, as the work was not under construction prior to January of that year.

Dated 4th July 1919.

*The certificates not applicable to the case should be scored out.
Checked.

DEVI SINGH,
Subdivisional Officer.

Dated 8th July 1919.

HAKIKAT RAI,
Divisional Accountant.

DIVISIONAL OFFICER'S ORDERS.

1. The entries relating to the quantities used in construction are approved.

2. The surplus balances as per item D should be disposed of as under—

The R. S. Beams should be transferred to S.D.O., Headworks. Other stores may be auctioned.

3. (Here enter remarks and orders regarding adjustment of losses and differences as per item E.)

Items (3) and (5). Await S.D.O.'s further report.

Other items may be adjusted as recommended by the S.D.O.

Dated 10th July 1919.

W. T. JOHN,
Divisional Officer.

F. R. FORM No. 23.

P. W. Acct. Form No. 44.

Detailed completion report.

[Rules 244 and 245.]

Division—Sargodha Division, Lower Jhelum Canal.

Name of work—Constructing outhouses for Canal Officers' Quarters at Sargodha.

				Rs.
Amount of estimate	..	..	..	7,904
Expenditure	..	..	..	8,902
Excess	..	..	..	998
Percentage of excess	..	..	..	12.6

Date of commencement—7th March 1918.

Date of completion—8th August 1918.

Names of Engineers and Subordinates by whom the work was supervised.

Names.	Period of incumbency.	
	From.	To
<i>Immediate Charge.</i>		
M. Munir Khan, Overseer	7-3-1918	8-8-1918
<i>Subdivisional Officers.</i>		
L. Piyare Lal, Sub-Engineer	7-3-1918	15-6-1918
M. Feroz Din, Assistant Engineer	16-6-1918	8-8-1918
<i>Divisional Officer.</i>		
L. Sangamlal	7-3-1918	8-8-1918

Explanation of Excesses—

- (1) 500 c.ft. was wrongly provided for in the estimate under Kutcha Pucca Brickwork instead of under Pucca Brickwork.
- (2) Due to sudden rise in the price of iron.

F. R. FORM No. 23—*concl'd.*

Name of work—Constructing outhouses for Canal Officers' Quarters at Sargodha.

Major Head—55.

Minor Head—Works.

Detailed head of classification—Main Canal and Branches, Main line—K. Buildings.

Reference to last scheduled docket submitted—No. 12, for the month of October 1918.

Authority—Secretary, I.B., Punjab, No. 784, dated 21st February 1918.

Sub-heads of estimate.	As estimated.			As executed.			Differences*.			Reference to paragraphs overleaf explaining excesses.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
		Rs. a.	Rs.		Rs. a.	Rs.		Rs. a.	Rs.	
Concrete ..	3,549	28 0	994	3,549	28 0	994	..	..	..
Pucca Brickwork ..	1,722	31 0	534	2,222	31 0	689	500	31 0	155	(1)
Pucca Arch masonry ..	2,430	35 0	851	2,430	35 0	851	..	..	..
Kucha Pucca masonry ..	5,820	20 0	1,164	5,320	20 0	1,064	500	20 0	100	(1)
Roll'd Steel Beams ..	87.42	20 0	1,748	87.42	30 0	2,623	87.42	10 0	875	(2)
Dobbs and windows ..	675	0 14	591	675	0 14	591	..	..	..
Other sub-heads costing less than Rs.1,000 ..	..	..	2,022	..	..	2,000	..	..	68	(2)
Total ..			7,904			8,902			893	

*Excesses to be entered in red ink; savings in black ink.

SANGAMLAL,
Divisional Officer.

Dated the 10th November, 1918.

N.B.—In the case of original works and special repairs, if any, considerable deviations from the sanctioned designs have occurred, the report, specification, drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report.

F. R. FORM No. 24.

P. W. Acct. Form No. 45.

Completion statement of works and repairs.

[Rule 245.]

Completion Statement of Works and Repairs completed during the month of July 1919, the outlay on which has not been recorded by sub-heads and the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Officer is empowered to pass.

Item No.	Name of estimate.	Sanction.			Amount of estimate.	Expended.	Excess.*	Percentage of excess.	Remarks.
		Authority.	No.	Date.					
	41—CIVIL WORKS.				Rs.	Rs.	Rs.		
	<i>Original Works—Buildings—Education.</i>								
1	Constructing High School at Kasur.	Superintending Engineer.	5726	11-10-1918	26,000	26,780	780	3-0	
	<i>Original Works—Buildings—Medical.</i>								
2	Additions and alterations to Dispensary at Montgomery.	Superintending Engineer.	6230	15-11-1918	15,000	15,600	600	4-0	
	<i>Original Works—Communications.</i>								
3	Constructing a road from Atari to Jallo.	Superintending Engineer.	3232	14-8-1918	20,500	21,115	615	3-0	

*In cases in which the Completion Statement is utilised instead of a revised estimate under rule 186 sufficient details must be given if the excess is more than 5 per cent.

G. C. DASS,

Divisional Officer,

1st Lahore Provincial Division.

Dated the 15th August 1919.

C. A. C. Form No. 25.

F. R. FORM No. 25.

Form of statement to accompany all applications for sanction to expenditure not provided for in budget.

[Rule 313.]

Expenditure proposed to be provided for—
R
of (a)

On account

{	Major head.
	Minor head.
	Sub-head.
	Detailed head.

Amount proposed to be spent during current year Rs.

Amount proposed to be spent during future years Rs.

Proposed re-appropriation for current year.

Heads of estimate affected by the proposal. (b)	Actual expenditure up to date of the proposal (viz.)	Amount as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
1	2	3	4
	Rs.	Rs.	Rs.
†(1) Heads under which the proposed expenditure will fall			
Total ..			
†(2) Heads under which it is proposed to reduce the grants			
Total ..			

(a) Here enter full description, mentioning the Department, or Office, or Officer concerned.

(b) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE 1.—Any further explanation should be given on reverse, where also, if no re-appropriation is possible the urgency and necessity for the expenditure should be fully explained.

NOTE 2.—When the application is submitted for the sanction of Government, the form may be modified in any way Government thinks fit, provided that Government indicates distinctly in the order issued that the new expenditure is to be met by re-appropriation from anticipated saving under the same or another major head.

NOTE 3.—The estimates referred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in this application.

†NOTE 4.—When the figures of more than one Budget Estimates are involved, the names of the Budget Estimates (i. e., Agency or District should be noted in manuscript above the major heads).

F. R. FORM No. 26.

C. A. C. Form No. 20.

Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house ready-made.

[Note under Sub-Rule X of Clause (a) and Note 3 under Clause (b) of Rule 293.]

AN AGREEMENT MADE

day of

One thousand nine hundred and

BETWEEN

of

(hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF THE PROVINCE OF EAST BENGAL (hereinafter called the GOVERNOR of the other part. WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land/a house situate in the

registration district of

sub-district

thana

containing

more or less and bounded—

on the North by

on the South by

on the East by

and

on the West by

for the sum of Rupees

AND WHEREAS the Borrower has under the provisions of the East Bengal Financial Rules (hereinafter referred to as the said Financial Rules which expression shall include any amendment thereof for the time being in force) applied to the Governor for a loan of Rupees to enable him to purchase the said piece of land/house and the Governor has agreed to lend the said sum of Rupees to the Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to repay the Governor the said amount with interest calculated according to the said Financial Rules by monthly deductions from his salary as provided for by the said Financial Rules and hereby authorises the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land/house and if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document mortgaging the said piece of land/house and the house to be erected thereon to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Financial Rules *(AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use.) AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land/house not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quit the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS where the Borrower has hereunto set his hand the day and year first before written.

SIGNED by the said

in the presence of

*() To be omitted in the case of the purchase of a house.

F. R. FORM No. 27.

C. A. C. Form No. 20A

Form of Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house.

[Note under Sub-Rule X of Rule 293(a).]

THIS INDENTURE made the _____ day of _____ one thousand nine hundred and _____ of _____ BETWEEN _____

a Civil Officer of _____ (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR OF THE PROVINCE OF EAST BENGAL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS by an agreement dated the _____ day of _____ 19 _____ and made between the mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lent to the mortgagor the sum of Rupees _____ for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the _____ day of _____ 19 _____ duly purchased the said piece of land and is now absolutely seized and possessed of otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of Rupees _____ for the purpose of enabling him to defray the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS under the provisions contained in rule 293 of the East Bengal Financial Rules (hereinafter referred to as the said Financial Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said further sum of Rupees _____ (payable as follows that is to say the sum of Rupees _____ on or before the execution of these presents) and the balance (unless and until the power of sale applicable here to shall have become exercisable) by _____ equal instalments payable quarterly the first of such instalments to be payable on the _____ day of _____

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of Rupees _____ and Rupees _____ making a total of Rupees _____ so advanced as aforesaid and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees _____ (and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf)* and interest thereon calculated according to the said Financial Rules on the _____ day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Financial Rules.

*AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby transfer assign and assure unto the mortgagee ALL THAT piece of land situate in _____ in the registration district of _____

sub-district _____ thana _____ containing more or less and bounded—

on the North by _____

on the South by _____

on the East by _____

and _____

on the West by _____

together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling house (erected or hereafter to be erected on the said piece of land) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees _____ (and of such further

*(To be deleted if the payment is not to be by instalments.)

sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said Financial Rules shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Financial Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor reconvey re-transfer or re-assure the said premises unto and to the use of mortgagor AND the mortgagor hereby covenants with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from incumbrances AND FURTHER that he the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents profits premiums salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above-written.

SIGNED BY the said (mortgagor)

in the presence of

1st witness—

Address—

Occupation—

2nd witness—

Address—

Occupation—

F. R. FORM No. 28.

[C. A. C. Form No. 21 (S. 126).]

Form of Mortgage for House-building Advances.

[Sub-Rule VI of Rule 293 (a).]

THIS INDENTURE made the
One thousand nine hundred and
of
a Civil Officer of

day of
BETWEEN

(hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors administrators and assigns) of the one part and THE GOVERNOR OF THE PROVINCE OF EAST BENGAL (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs. for the purpose of enabling him to defray the expenses¹ of as a suitable residence for his own use.

AND WHEREAS under the provisions contained in rule 293 of the East Bengal Financial Rules (hereinafter referred to as the said Financial Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. [payable as follows that is to say the sum of Rs. on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly the first of such instalment to be payable on the day of]²

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf]² and interest thereon calculated according to the said Fundamental Rules on the day of next³ and if the loan shall not be repaid on that date will pay interest in accordance with the said Financial Rules AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land situate in the district of registration district of sub-registration district of containing more or less now in the occupation of the mortgagor and bounded—

on the North by

on the South by

on the East by

on the West by

and

together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees [and of such further sums as may have been paid as aforesaid]² made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Financial Rules by the deduction of monthly instalments of the salary of the mortgagor as in the said Financial Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of Rupees [and any further sums as may have been paid as aforesaid]² and interest thereon calculated according to the said Financial Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereof to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Financial Rules shall be deemed and taken to be part of these presents.

¹Insert.—“the purchase of the said hereditament”, “building a house on the said hereditaments”, “repairing the said hereditaments” as the case may be.

²Delete.—words in crochets, if advance is not to be by instalments.

³Insert.—a date two or four years, as the case may be, from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government map or survey.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Financial Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above-written.

SIGNED by the said (mortgagor)

in the presence of

1st Witness—

Address—

Occupation—

2nd witness—

Address—

Occupation—

(The deed should be registered.)

NOTE.—There must be two witnesses to a mortgage.

C. A. C. Form No. 22.

F. R. FORM No. 29.

Form of Mortgage for House-Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.

[Note 1 under Sub-Rule VII of Clause (a) of Rule 293.]

THIS INDENTURE made the _____ day of _____ BETWEEN
of _____
a Civil Officer of _____
(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs executors and administrators and assigns) of the one part and THE GOVERNOR OF THE PROVINCE OF EAST BENGAL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land hereditaments and premises hereinafter described under a lease from _____

dated _____

for a term of years expiring¹
subject to a rental of Rs.
per² _____

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rupees _____ for the purpose of enabling him to defray the expenses of³ _____ as a suitable residence for his own use.

AND WHEREAS under the provisions contained in rule 293 of the East Bengal Financial Rules (hereinafter referred to as the said Financial Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. _____

¹Date of end of lease.

²Mensem or annum.

³Insert.—"the purchase of the said hereditaments", "building a house on the said hereditaments" or "repair the said hereditaments" as the case may be.

[payable as follows that is to say the sum of Rs. _____ on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by _____ equal instalments payable quarterly the first of such instalments to be payable on the _____ day of _____].⁴

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees _____ [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf]⁴ and interest thereon calculated according to the said Financial Rules on the⁵

day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Financial Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise let and transfer unto the mortgagee ALL THAT piece of land situate in _____

in the registration district of _____ sub-district _____
more or less and bounded— _____ thana _____ containing _____

on the North by _____

on the South by _____

on the East by _____

and _____

on the West by _____

together with the dwelling-house and the out-offices stables cook-rooms and out buildings and all kinds used or intended to be used with the said dwelling-house⁶ (lately erected) together with all rights easements and appurtenances to the same or any of them belonging to hold the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs. _____ [and of such further sums as may have been paid as aforesaid] made upon the security of these presents and interest thereon calculated according to the said Financial Rules shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Financial Rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good valid and effectual lease and is in full force unforfeited and unsundered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants conditions and agreements contained therein and on his part to be paid observed and performed have been paid observed and performed up to the date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay observe and perform or cause to be paid observed and performed all the said rents covenants conditions and agreements and will keep the mortgagee indemnified against all actions proceedings costs charges claims and demands if any to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him. AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful

⁴Delete.—words in crochets if further advances are not to be made.

⁵Two or four years from date of commencement of repayment of loan as the case may be.

⁶Or "hereafter to be erected" or "now being erected", as the case may be.

for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase-money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN TRUST for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents profits premiums salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON TRUST in the first place thereof to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (mortgagor)

in the presence of

1st Witness—

Address—

Occupation—

2nd witness—

Address—

Occupation—

(The deed should be registered.)

NOTE.—There must be two witnesses to a mortgage.

F. R. FORM No. 30.

[Note 3 under Sub-Rule VII of Clause (a) of Rule 293.]

Form of Mortgage Bond for House-Building Advance for Constructing Houses on Leasehold Land.

THIS INDENTURE made the _____ day of _____ One thousand nine hundred and _____
 BETWEEN _____ of _____ a
 Government employee of _____ (hereinafter referred to as the mortgagor which term
 shall where the context so admits include his heirs executors administrators and assigns) of the one
 part and THE GOVERNOR OF THE PROVINCE OF EAST BENGAL (hereinafter referred to as
 the mortgagee which term shall where the context so admits include his successors and assigns) of
 the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to leasehold rights in the land hereditaments and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments),

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs. for the purpose of enabling him to defray the expenses of the lease and development of the said hereditaments and building thereon a suitable residence for his own use.

AND WHEREAS under the provisions contained in rule 293 of the East Bengal Financial Rules (hereinafter referred to as the said Financial Rules which expression shall where the context so admits include any amendment thereof or addition thereto from time to time in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. out of which the mortgagor hereby acknowledges the receipt of Rs. which have already been paid to the mortgagor in pursuance of an agreement executed on 19.... between the mortgagor as borrower and the mortgagee and the remainder, viz., Rupees being payable as entered and receipted from time to time in the schedule hereto.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. paid or to be paid accordingly for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. (and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf) and interest thereon calculated according to the said Financial Rules on the day of next and if the loan shall not be repaid on that date will pay interest in accordance with the said Financial Rules AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby convey transfer and assure unto the mortgagee all that piece of land situate in the district of registration district of sub-registration district of containing more or less now in the occupation of the mortgagor and bounded on the North by in the South by on the East by and on the West by together with the dwelling-house and out-offices stables cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights easements and appurtenances to the said hereditaments or any of them belonging to hold the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees (and of such further sums as may have been paid as aforesaid) made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Financial Rules by the deduction of monthly instalments of the salary of mortgagor as in the said Financial Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of Rupees (and any further sum as may have been paid as aforesaid) and interest thereon calculated according to the said Financial Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys

**Insert a date six or ten years as the case may be from the date of commencement of repayment of the loan, Where possible the land should also be described by reference to Government map or survey.*

to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereof to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Financial Rules shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Financial Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above-written.

Signed by the said (mortgagor)
in the presence of

1st Witness

Address

Occupation

2nd Witness

Address

Occupation

(The deed should be registered.)

Schedule.

Date

Received the sum of

Signature.

F. R. FORM No. 31.

C. A. C. Form No. 23.

[S. 128.]

Form of Re-conveyance for House-Building Advances.

[Sub-Rule VI of Clause (a) of Rule 293.]

THIS INDENTURE made the _____ day of _____
19____ BETWEEN THE GOVERNOR OF THE PROVINCE OF EAST BENGAL (hereinafter called the GOVERNOR) of the one part and _____ hereinafter called a Civil Officer of _____ hereinafter called the MORTGAGOR) of the other part is supplemental to an Indenture of Mortgage, dated the _____ day of _____ 19____ and made BETWEEN the MORTGAGOR of the one part and the Governor of the other part and registered at _____ in Book _____ Volume _____ Pages _____ to _____ as No. _____ for _____ (hereinafter called THE PRINCIPAL INDENTURE). WHEREAS all moneys due and owing on the Security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Governor has accordingly at the request of the MORTGAGOR agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Governor doth hereby grant assign and re-convey unto the Mortgagor his heirs executors administrators and assigns ALL THAT the piece of land situate in the _____ containing _____ more or less bounded—
on the North by _____
on the South by _____
on the East by _____ and
on the West by _____

together with the dwelling house and out-offices
stables cook-rooms and out-buildings thereon AND ALL and singular other the premises in

Signed sealed and delivered by
for and on behalf of the Governor of the
Province of East Bengal in the presence of

[Note 2 to Rule 294.].

Signed by the said
in the presence of

F. R. FORM No. 33.

C. A. C. Form No. 24-A.

[No. S. 129.]

[Note 2 to Rule 294 and Note 1 to Rule 295.]

Form of Mortgage Bond for Motor Car/Boat/Cycle Advance

THIS INDENTURE made this
One thousand nine hundred and

day of
BETWEEN
(hereinafter called "the Borrower")

of the one part and the GOVERNOR OF THE PROVINCE OF EAST BENGAL (hereinafter called the Governor) of the other part.

WHEREAS the Borrower has applied/applied for and has been granted an advance of Rupees to purchase a Motor Car/Boat/Cycle on the terms of Rule 294/295 of the East Bengal Financial Rules (hereinafter referred to as the said Financial Rules which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said Motor Car/Boat/Cycle to the Governor as security for the amount let to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Motor Car/Boat/Cycle particulars whereof are set out in the schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor the sum of Rs. aforesaid on the balance thereof remaining unpaid at the date of these presents by equal payments of Rs.

each on the first day of every month and will interest on the sum for time being remaining due and owing calculated according to the said Financial Rules and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Financial Rules and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor the Motor Car/Boat/Cycle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Financial Rules.

AND the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor Car/Boat/Cycle and that the same is his absolute property and that he has not pledged and so long as any moneys remain payable to the Governor in respect of the said advance will not sell pledge or part with the property in or possession of the said Motor Car/Boat/Cycle PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in the service of the Governor or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor Car/Boat/Cycle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Governor may on the happening of any of the events hereinbefore mentioned seize and take possession of the said Motor Car/Boat/Cycle and either remain in possession thereof without removing the same or else may remove and sell the said Motor Car/Boat/Cycle either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all cost charges, expenses and payments properly incurred or made in maintaining defending or realising his rights hereunder and shall pay over the surplus if any to the Borrower his executors administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor Car/Boat/Cycle shall not prejudice the right of the Governor to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Car/Boat/Cycle being sold the amount by which the nett sale-proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor he the Borrower will insure and keep insured the said Motor Car/Boat/Cycle against loss or damage by fire theft or accident with an

Insurance Company to be approved by the Accountant-General, East Bengal, and will produce evidence to the satisfaction of the Accountant-General that the Motor Insurance Company with whom the said Motor Car/Boat/Cycle is insured have received notice that the Governor is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor Car/Boat/Cycle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Car/Boat/Cycle the Borrower will forthwith have the same repaired and made good.

IN WITNESS whereof the said
day and the year first above written.

(Borrower) hath hereunto set his hand the

The Schedule.

Description of Motor Car/Boat/Cycle—

Maker's Name—

Description—

Number of Cylinders—

Engine number—

Chassis number—

Cost price—

SIGNED by the Borrower.....

in the presence of.....

Memorandum Explanatory of each Rule in the East Bengal Financial Rules.

["Old rule" or "old rules" in the memorandum below means the rules in the Bengal Financial Rules, 1st Edition (Reprint), 1930.]

Introductory.—The Financial Rules have been framed under the authority given in clause (d) of Rule 50 of the Rules of Business framed by Governor under sub-sections (2) and (3) of section 59 of the Act; and this is stated in the introductory note.

Rule 1 contains definitions of the terms frequently used in the volume. They are based on the definitions used in the Treasury Rules and Subsidiary Rules framed thereunder and on those used by the Government of Pakistan.

Rule 2 is a reproduction of old rule 1 with a note added to it.

Rule 3 is old rule 2 with suitable adaptations.

Rule 4 is a reproduction of old rule 2-A (based on Bengal Government Finance Department No. 5891F., dated 12th August 1935, read with No. 10100F., dated 9th December 1936) slightly modified.

Rule 5 is a reproduction of old rule 2-B inserted by Bengal Government Finance Department No. 10104F., dated 9th December 1936.

Rule 6 is old rule 3 suitably modified to suit current conditions.

Rule 7 is a reproduction of old rule 10.

Rule 8 is a reproduction of old rule 11.

Rule 9 is a reproduction of old rule 12.

Rule 10 is old rule 13 with the omission of the portion dealing with matters provided for in the Treasury Rules. This was done to avoid duplication and consequent confusion.

Rule 12 is old rule 14.

Rule 13 is old rule 15 with an addition of a provision based on S. R. 91 framed under old Treasury Order which was omitted from the Subsidiary Rules framed under the Treasury Rules. The addition is necessary as a measure of precaution.

Rule 14 is old rule 16.

Rule 15 is old rule 17 suitably adapted to include a reference to S. R. 116 which deals with the matter in detail.

Rule 16 is old rule 20.

Rule 17 is old rule 21.

Rule 18 is old rule 23.

Rule 19 is old rule 24.

Rule 20 is old rule 25.

Rule 21 is old rule 26.

Rule 22 is old rule 27.

Rule 23(a) is based on Article 93 of the Civil Account Code, Volume I, which was all along in force, though not included in the old Bengal Financial Rules.

Rule 23 (b), (c), and (d) are clauses (b), (c) and (d) of old rule 28.

Rule 24 is old rule 29.

Rule 25 is old rule 30 slightly modified to suit local conditions.

Rule 26 is old rule 31 redrafted to introduce a reference to Subsidiary Rules 40 and 90 which deal with the matter in detail.

Rule 27 is old rule 35.

Rule 28 is old rule 36 with the addition of a note inviting a reference to Appendix No. 5 —Part II—to the Treasury Rules, Volume II.

Rule 29 is old rule 37.

Rule 30 is old rule 38.

Rule 31 is old rule 39.

Rule 32 is old rule 40. The new notes 2 and 3 and the exceptions are based on paragraph 112 of the Board's Miscellaneous Rules, Note 4 is old note 2 slightly modified on the basis of East Bengal Government Finance Department No. 780F., dated 25th May 1948, and No. 6489F., dated 15th November 1949.

Rule 33 is old rule 40-A.

Rule 34 is old rule 40-B.

Rule 35 is old rule 40-C.

Rule 36 is old rule 318 (i) and (ii) brought into "Section I—General principle" to give it due prominence. This was slightly modified to include in it important directions scattered over places, e.g., Section 19 in Chapter IX of the Secretariat Manual, 1941.

Rule 37 is a self-contained rule to replace clause (iii) of old rule 318. Instead of a reference to the causes of financial propriety (contained in Article 85, Audit Code, 1939)—they have been reproduced here to be available to all and sundry.

Rules 38 and 39 are new rules based on Subsidiary Rules 234 and 235. The Subsidiary Rules lay down general directions and are not applicable to treasury transaction only: The directions have therefore been included in the Chapter dealing with general principles.

Rule 40 is old rule 32.

Rule 41 is old rule 35.

Rule 42 is a new rule based on paragraph 17—the General Financial Rules, compiled by the Government of Pakistan, Volume I.

Rule 43 is a new rule based on Article 29, Civil Account Code, Volume I, 8th Edition (2nd reprint), which was in use so long.

Rule 44 is a new rule based on paragraph 21 of the General Financial Rules, Volume I, compiled by the Government of Pakistan.

Rule 45 is a new rule based on paragraph 22 of the General Financial Rules, Volume I, compiled by Government of Pakistan.

Rule 46 is a new rule based on paragraph 23 of the General Financial Rules, Volume I, compiled by the Government of Pakistan.

Rule 47 is old rule 40-D.

Rules 48 and 49 are new rules based on paragraphs 15 and 16 of the General Financial Rules, Volume I, compiled by the Government of Pakistan to draw pointed attention of officers concerned to their responsibility about the maintenance of accounts.

Rule 50 is old rule 40-E.

Rule 51 is old rule 40-F.

• Rule 52 is old rule 41.

Rule 53 is old rule 42.

Rule 54 is old rule 43.

Rule 55 is old rule 44.

Rule 56 is old rule 45.

Rule 57 is old rule 46.

Rule 58 is old rule 47.

Rule 59 is old rule 48.

Rule 60 is old rule 49.

Rule 61 and note are old rule 50 and note with the wording slightly changed.

Rule 62 is old rule 57.

Rule 63 is old rule 58.

Rule 64 is old rule 59.

Rule 65 is old rule 60.

Rule 66 is old rule 61.

Rule 67 is old rule 62.

Rule 68 is old rule 63.

Rule 69 is old rule 64.

Rule 70 is old rule 65.

Rule 71 is old rule 66.

Rule 72 is old rule 68. The examples 1 and 2 have been omitted as inapplicable.

Rule 73 is old rule 70.

Rule 74 is old rule 71 with a note added to invite a reference to the Treasury Rules in which the matter has been dealt with in detail.

Rule 75 is old rule 72.

Rule 76 is old rule 73.

Rule 77 is old rule 75 with the notes 1 and 2 omitted to avoid unnecessary duplication. The matter has been provided for in the notes under Subsidiary Rule 169.

Chapter VI—an introductory note has been included to invite a reference to the detailed rules in the Treasury Rules and the Subsidiary Rules framed thereunder.

Rule 78 is old rule 81 with a note added—the intention being obvious.

Rule 79 is old rule 82.

Rule 80 is old rule 83.

Rule 81 is old rule 84 slightly modified to provide for exceptions which actually exist. Note 2 has been omitted as the matter is dealt with in Subsidiary Rules 232 and 233.

Rule 82 is old rule 85.

Rule 83 is old rule 86.

Rule 85 is old rule 87-A.

Rule 86 is old rule 96.

Rule 87 is old rule 100.

Rule 88 is old rule 101.

Rule 89 is old rule 102.

Rule 90 is old rule 103.

Rule 91 is old rule 104.

Rule 92 is old rule 105.

Rule 93 is old rule 106.

Rule 94 is old rule 107 slightly modified to remove the reference to "Delegation Orders" which did not issue. A note has been added for obvious reasons.

Rule 95 is old rule 108.

Rule 96 is old rule 109.

Rule 97 is old rule 111 suitably adapted to include a reference to the relevant rules in the Treasury Rules and the Subsidiary Rules framed thereunder.

Rule 98 is old rule 112 with a note added to it for obvious reasons.

Rule 99 is old rule 113.

Rule 100 is old rule 114.

Rule 101(a) is old rule 115(a) with the note omitted—as Provincial Government have now full powers in matters like this.

Rule 101(b) is old rule 115(b).

Rule 102 is old rule 116.

Rule 103 is old rule 117.

Rule 104 is old rule 118.

Rule 105 is old rule 119.

Rule 106 is old rule 120.

Rule 107 is old rule 121.

Rule 108 is old rule 122.

Rule 109 is old rule 123.

Rule 110 is old rule 124.

Rule 111 is old rule 125.

Rule 112 is old rule 126.

Rule 113 is old rule 127.

Rule 114 is old rule 128 slightly adapted to suit present-day conditions.

Rule 115 is old rule 129.

Rule 116 is old rule 130.

Rule 117 is old rule 131.

Rule 118 is old rule 132.

Rule 119 is old rule 133 suitably adapted.

Rule 120 is old rule 134.

Rule 121 is old rule 135.

Rule 122 is old rule 135A.

Rule 123 is old rule 136 with a note added on the lines of old rule 137.

Rule 124 is old rule 137-A.

Rule 125 is old rule 138.

Rule 126 is old rule 139.

Rule 127 is old rule 140.

Rule 128 is old rule 141.

Rule 129 is old rule 142.

Rule 130 is old rule 143.

Rule 131 is old rule 144.

Rule 132 is old rule 145.

Rule 133 is old rule 146.

Rule 134 is old rule 147.

Rule 135 is old rule 148.

Rule 136 is old rule 149.

Rule 137 is old rule 150.

Rule 138 is old rule 151.

Rule 139 is old rule 152.

Rule 140 is old rule 153.

Rule 141 is old rule 154.

Rule 142 is a new rule based on paragraph 178 of the General Financial Rules compiled by the Government of Pakistan, Volume I. But there is nothing new in it, *cf.*, old rule 318. This has been included to draw the pointed attention of the officers concerned to the basic principles to be followed.

Rule 143 is old rule 155.

Rule 144 is old rule 156.

Rule 145 is old rule 156-A.

Rule 146 is old rule 157.

Rule 147 is old rule 158.

Rule 148 is old rule 159.

Rule 149 is old rule 160.

Rule 150 is old rule 161.

Rule 151 is old rule 162.

Rule 152 is old rule 163.

Rule 153 is old rule 164 with the omission of the suggestion to obtain sanction of higher authority. The reason is that Provincial Government have now full powers in all such matters.

Rule 154 is old rule 165 suitably adapted to include Chief Engineer, Public Health Engineering Department—as the same rule was already applicable to him.

Rule 155 is old rule 166.

Rule 156 is old rule 167.

Rule 157 is old rule 168.

Rule 158 is old rule 169.

Rule 159 is old rule 170.

Rule 160 is old rule 172.

Rule 161 is old rule 173.

Rule 162 is old rule 174.

Rule 163 is old rule 175.

Rule 164 is old rule 176.

Rule 165 is old rule 177.

Rule 166 is old rule 178.

Rule 167 is old rule 179.

Rule 168 is old rule 180.

Rule 169 is old rule 181 with the addition of a reference to clause (6) of rule 33 to avoid any possible misunderstanding.

Rule 170 is old rule 182.

Rule 171 is old rule 183 adapted to suit local conditions.

Rule 172 is old rule 184.

Rule 173 is old rule 185.

Rule 174 is old rule 186.

Rule 175 is old rule 187.

Rule 176 is old rule 188.

Rule 177 is old rule 188-A.

Rule 178 is old rule 189.

Rule 179 is old rule 190.

Rule 180 is old rule 191.

Rule 181 is old rule 192.

Rule 182 is old rule 193.

Rule 183 is old rule 193-A slightly re-worded to avoid a reference to a Government order in the body of a rule. It has been made self-contained so to say.

Rule 184 is old rule 194.

Rule 185 is old rule 195.

Rule 186 is old rule 196.

Rule 187 is old rule 197.

Rule 188 is old rule 198.

Rule 189 is old rule 199.

Rule 190 is old rule 200.

Rule 191 is old rule 201.

Rule 192 is old rule 202.

Rule 193 is old rule 203.

Rule 194 is old rule 204.

Rule 195 is old rule 205.

Rule 196 is old rule 206 with the addition of a reference to the relevant rules in the Treasury Rules and Subsidiary Rules framed thereunder.

Rule 197 is old rule 207.

Rule 198 is old rule 208.

Rule 199 is old rule 209.

Rule 200 is old rule 210.

Rule 201 is old rule 211.

Rule 202 is old rule 212.

Rule 203 is old rule 213.

Rule 204 is old rule 214.

Rule 205 is old rule 215.

Rule 206 is old rule 216.

Rule 207 is old rule 217 with an addition to the Note, a reference to another note as a measure of precaution.

Rule 208 is old rule 218.

Rule 209 is old rule 218-A.

Rule 210 is old rule 219.

Rule 211 is old rule 220.

Rule 212 is old rule 221.

Rule 213 is old rule 222.

Rule 214 is old rule 223.

Rule 215 is old rule 224 as amended by Finance Department, No. 7568F., dated 21st September 1953.

Rule 216 is old rule 225.

Rule 217 is old rule 226.

Rule 218 is old rule 227.

Rule 219 is old rule 228.

Rule 220 is old rule 229.

Rule 221 is old rule 230.

Rule 222 is old rule 231.

Rule 223 is old rule 232.

Rule 224 is old rule 233.

Rule 225 is old rule 234.

Rule 226 is old rule 235.

Rule 227 is old rule 236.

Rule 228 is old rule 237.

Rule 229 is old rule 238.

Rule 230 is old rule 239.

Rule 231 is old rule 240.

Rule 232 is old rule 241.

Rule 233 is old rule 242.

Rule 234 is old rule 243.

Rule 235 is old rule 244.

Rule 236 is old rule 246.

Rule 237 is old rule 247.

Rule 238 is old rule 248.

Rule 239 is old rule 249.

Rule 240 is old rule 250.

Rule 241 is old rule 251.

Rule 242 is old rule 252.

Rule 243 is old rule 253.

Rule 244 is old rule 254.

Rule 245 is old rule 255.

Rule 246 is old rule 256.

Rule 247 is old rule 257.

Rule 248 is old rule 258.

Rule 249 is old rule 259.

Rule 250 is old rule 260.

Rule 251 is old rule 260-A.

Rule 252 is old rule 261.

Rule 253 is old rule 262.

Rule 254 is old rule 263.

Rule 255 is old rule 264.

Rule 256 is old rule 265.

Rule 257 is old rule 265-A redrafted to avoid reference to Bengal Government Irrigation Department, No. 9108-I., dated 9th December, 1927 and Bengal Government Finance Department, No. 3896F., dated 10th August 1929—as they would not be available easily for reference. The rule was made not only self-contained but also clearer. The note has been added to supply an example.

Rule 258 is old rule 266.

Rule 259 is old rule 267.

Rule 260 is old rule 268.

Rule 261 is old rule 269.

Rule 262 is old rule 270.

Rule 263 is old rule 271.

Rule 264 is old rule 272.

Rule 265 is old rule 273.

Rule 266 is old rule 274.

Rule 267 is old rule 275.

Rule 268 is old rule 276 with the omission of the reference to "Delegation Orders" which did not issue. A note was added to point out where the delegations could be found.

Rule 269 is old rule 277.

Rule 270 is old rule 278.

Rule 271 is old rule 279.

Rule 272 is old rule 280 redrafted to avoid duplication and consequent misunderstanding. The matter has been dealt with in detail in the East Bengal Service Rules, I and a reference to the same has been included in it.

Rule 273 is note 3 to old rule 281 which was omitted as this dealt with a condition of service of a Government servant and as such has already been provided for in the East Bengal Service Rules, I.

Rule 274 is old rule 282-A with the addition of a note to reproduce Fundamental Rule 45-B.

Rule 275 is old rule 283.

Rule 276 is old rule 285.

Rule 277 is old rule 285-A.

Rule 278 is old rule 286.

Rule 279 is old rule 287.

Rule 280 is old rule 288.

Rule 281 is old rule 289.

Rule 282 is old rule 290.

Rule 283 is old rule 291.

Rule 284 is old rule 292.

Rule 285 is old rule 293.

Rule 286 is old rule 294.

Rule 287 is old rule 295.

Rule 288 is old rule 296.

Rule 289 is old rule 296-A.

Rule 290 is old Article 154, Civil Account Code, Volume I, with slight adaptation to avoid reference to delegation of powers to local Government for obvious reasons.

Rule 291 is old Article 154-A, Civil Account Code, Volume, suitably adapted to avoid reference to orders delegating powers to local Government.

Rule 292 is a new rule based on East Bengal Government, Finance Department, No. 5975F.B., dated 16th November 1950.

Rule 293(a)—

Sub-Rule I is old rule I in Article 155(a), Civil Account Code, Volume I, with slight adaptation.

Sub-Rule II is old rule II in Article 155(a), Civil Account Code, Volume I.

Sub-Rule III is old rule III in Article 155(a), Civil Account Code, Volume I, with slight modification and addition of a note based on East Bengal Government, Finance Department, No. 2907F.B., dated 27th June 1949 and No. 5975F.B., dated 16th November 1950.

Sub-Rule IV is old rule IV in Article 155(a), Civil Account Code, Volume I, with the addition of a note to remove a possible misunderstanding.

Sub-Rule V is old rule V in Article 155(a), Civil Account Code, Volume I, with the addition of a second note based on East Bengal Government, Finance Department, No. 5975F.B., dated 16th November 1950.

Sub-Rule VI is old rule VI in Article 155(a), Civil Account Code, Volume I.

Sub-Rule VII is old rule VII in Article 155(a), Civil Account Code, Volume I, with Note 3 suitably modified to avoid references to places which are outside Pakistan.

Sub-Rule VIII is old rule VIII in Article 155(a), Civil Account Code, Volume I.

Sub-Rule IX is old rule IX in Article 155(a), Civil Account Code, Volume I.

Sub-Rule X is old rule X in Article 155(a), Civil Account Code, Volume I.

Rule 293(b) is old Article 155(b), Civil Account Code, Volume I.

Rule 293(c) is old Article 155(c), Civil Account Code, Volume I, with the omission of Note 1 to it for obvious reason.

Rule 294 is old Article 156, Civil Account Code, Volume I, suitably adapted to avoid reference to sanction of an authority higher than the local Government.

Rule 294, clause (1) is old clause (1) in Article 156, Civil Account Code, Volume I.

Rule 294, clause (2) is old clause (2) slightly modified on the basis of Bengal Government Finance Department, No. 1155F., dated 8th February 1947 and East Bengal Government, Finance Department, No. 2990F.B., dated 5th May 1952.

Rule 294, clause (3) is old clause (3) in Article 156, Civil Account Code, Volume I, suitably adapted.

Rule 294, clause (4) is old clause (4) in Article 156, Civil Account Code, Volume I, slightly modified on the basis of East Bengal Government, Finance Department, No. 2990F.B., dated 5th May 1952.

Rule 294, clause (5) is old clause (5) in Article 156, Civil Account Code, Volume I,

Rule 294, clause (6) is old clause (6) in Article 156, Civil Account Code, Volume I, with the omission of Notes 4 and 7 and Notes 2, 3, 5 and 6 suitably adapted.

Rule 294, Note 7 is a new rule based on East Bengal Government, Finance Department, No. 2585F.B., dated 2nd October 1948, read with No. 4378F.B., dated 1st July 1951.

Rule 295 is old Article 157, Civil Account Code, Volume I, with slight adaptation.

Rule 296 is old Article 158, Civil Account Code, Volume I, slightly adapted and with the omission of Note 1 which dealt with delegation of powers to certain subordinate authorities under the Central Government.

Rule 297—

Clause (a) is clause (a) of old Article 159, Civil Account Code, Volume I, with the omission of Notes 1 and 2 and other notes suitably adapted.

Rule 297—

Clause (b) is clause (b) of old Article 159, Civil Account Code, Volume I, suitably adapted but with the omission of exception 2 which was not relevant.

Clause (c) is clause (d) under old Article 159, Civil Account Code, Volume I, with adaptations to suit local requirements.

Clause (d) is clause (e) under old Article 159, Civil Account Code, Volume I.

Clause (e) is clause (g) under old Article 159, Civil Account Code, Volume I.

Clause (f) is clause (i) under old Article 159, Civil Account Code, Volume I, adapted suitably.

Clause (g) is clause (j) under old Article 159, Civil Account Code, Volume I.

Rule 298 is old Article 160, Civil Account Code, Volume I, with the omission of the Note as necessary.

Rule 299 is old rule 297 suitably adapted.

Rule 300 is old rule 298.

Rule 301 is old rule 299.

Rule 302 is old rule 300 with slight adaptation.

Rule 303 is old rule 301.

Rule 304 is old rule 302 suitably adapted.

Rule 305 is old rule 303.

Rule 306 is old rule 304 with adaptation to suit constitutional changes.

Rule 307 is old rule 305.

Rule 308 is old rule 306.

Rule 309 is old rule 307.

Rule 310 is old rule 308 with slight adaptation.

Rule 311 is old rule 309-A suitably adapted.

Rule 312 is old rule 309-B suitably adapted.

Rule 313 is old rule 310 slightly re-worded to make it self-contained.

Rule 314 is old rule 311 with slight adaptation.

Rule 315 is old rule 312.

Rule 316 is old rule 313.

Rule 317 is old rule 315.

Rule 318 is old rule 316.

Rule 319 is old rule 317.

Rule 320 is old rule 319.

Rule 321 is old rule 320.

Rule 322 is old rule 321.

Rule 323 is old rule 322.

Rule 324 is old rule 323.

Rule 325 is old rule 324 modified slightly to provide for the constitutional changes.

Rule 326 is old rule 325 redrafted to omit a portion in which sanction of an authority higher than Provincial Government was enjoined. This portion was unnecessary after provincial autonomy.

Rule 327 is old rule 326 with a new note added to it to remove a long-standing misapprehension that loss should be written-off as a matter of course.

Rule 328 is old rule 327.

Rule 329 is old rule 328.

Rule 330 is old rule 328-A.

Rule 331 is old rule 329.

Rule 332 is old rule 330 with the omission of the first sub-paragraph as it deals with sanction by Secretary of State.

Rule 333 is old rule 331 with the omission of Note 2 which refers to sanction by the Secretary of State.

Rule 334 is old rule 332.

F. R. Appendix No. 1 is a new Appendix.

Part I is based on Bengal Government, Finance Department, No. 3690F., dated 31st July 1929, read with No. 3773F., dated 31st July 1929.

Part II is based on Bengal Government, Finance Department, No. 381F., dated 20th January 1936.

Part III is based on Bengal Government, Finance Department, No. 5-T.F., dated 25th April 1935.

F.R. Appendix No. 2 is old Appendix No. 2 suitably adapted. [Bengal Government, Finance Department, No. 1568F., dated 10th April 1930 and Bengal Government, Finance Department, No. 725F., dated 24th January 1934.]

F. R. Appendix No. 3 is old Appendix No. 2-A [Bengal Government, Finance Department, No. 28F., dated 6th January 1931.]

F. R. Appendix No. 4 is old Appendix No. 3, adapted suitably in view of the administrative changes.

F.R. Appendix No. 5 is old Appendix No. 3-A, adapted to suit local conditions.

F. R. Appendix No. 6 is old Appendix No. 4 with the directions brought up-to-date on the lines of the latest rules in Chapter 4 of Account Code, Volume I, First Edition, 1938 (Reprint), adapted to suit local conditions.

F. R. Appendix No. 7 is old Appendix No. 6, adapted to suit local requirements.

F. R. Appendix No. 8 is old Appendix No. 7, adapted to supply local requirements.

F. R. Appendix No. 9 is old Appendix No. 10, with the omission of the list of items under contract contingencies, as they have been included in the Audit Manual. The remaining portion has been adapted to supply local requirements.

F. R. Appendix No. 10 is old Appendix No. 11, suitably adapted because of the provisions in the "Allowances and Privileges (Governors) Orders, 1952".

F. R. Appendix No. 11 is old Appendix No. 12, adapted to supply local requirements.

F. R. No. 12 is old Appendix No. 14, adapted to suit local conditions.

F. R. Appendix No. 13 is old Appendix No. 15 with suitable adaptations.

F. R. Appendix No. 14 is old Appendix No. 15-A.

F. R. Appendix No. 15 is old Appendix No. 16.

F. R. Appendix No. 16 is old Appendix No. 8-E to Civil Account Code, Volume I, with suitable adaptations.

F. R. Form No. 1 is old F. R. Form No. 1.

F. R. Form No. 2 is old F. R. Form No. 1-A.

F. R. Form No. 3 is old F. R. Form No. 1-B.

F. R. Form No. 4 is old F. R. Form No. 1-C.

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F. R. Form No. 23 is old F. R. Form No. 22.
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F. R. Form No. 26 is old C. A. C. Form No. 20.
F. R. Form No. 27 is old C. A. C. Form No. 20-A.
F. R. Form No. 28 is old C. A. C. Form No. 21.
F. R. Form No. 29 is old C. A. C. Form No. 22.
F. R. Form No. 30 is old C. A. C. Form No. 22-A.
F. R. Form No. 31 is old C. A. C. Form No. 23.
F. R. Form No. 32 is old C. A. C. Form No. 24.
F. R. Form No. 33 is old C. A. C. Form No. 24-A.

INDEX.

This index has been compiled solely for the purpose of assisting references. No expression used in it should be considered in anyway as interpreting the rules.

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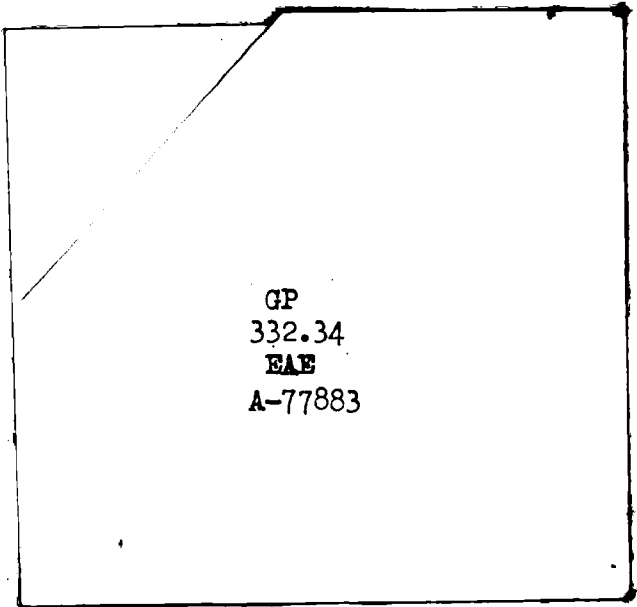
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