

ACCOUNT CODE

A03482

Volume IV

Accounts kept in Account Offices

FIRST EDITION



OCAG Library

Account Code: accounts kept in account
offices [Vo...]



A03482

*Issued by the Auditor General of Pakistan with
the approval of the Governor General.*

Printed by the Manager, Government of Pakistan Press, Karachi.
Published by the Manager of Publications, Karachi: 1954

CONTENTS

PAGE.

Definitions	vii
---------------------	-----

ARTICLES.

CHAPTER 1.—COMPILATION OF DEPARTMENTAL ABSTRACTS.

Introductory	2—3
Form of Departmental Classified Abstract ✓	2—3
Procedure in posting ✓	4—14 ✓
Examination of Departmental Classified Abstract ✓	15—16
Departmental Consolidated Abstract—Form and Method of Posting	17—18
Review of Consolidated Abstract ✓	19
Transfer Entries ✓ (Relevants of overpayment) per	20—22 ½

CHAPTER 2.—CLASSIFIED ABSTRACTS AND SUMMARIES OF PUBLIC WORKS AND FOREST TRANSACTIONS.

Compilation of Classified Abstracts of Public Works Transactions	23
Central Transactions in Provincial Public Works Divisions	24
Registration of Details	25
Works Audit Summaries	26—28
Treasury Audit Summaries of Public Works Transactions	29
Consolidated Abstract ✓	30
Classified Abstracts of Forest Transactions	31—33

CHAPTER 3.—COMPILATION OF PRE-AUDIT PAYMENTS.

Introductory	34
Payments by the Pre-audit Pay Department	35
Receipt of Vouchers	36
Debt Head Classified Abstract ✓	37
Transfer of Schedules and Vouchers to Departmental Audit Sections ✓	38
Closing of Debt Head Classified Abstract	39
Treatment of Schedules and Vouchers in the Departmental Audit Sections	40

CHAPTER 4.—BANK SHEET.

Bank Account	41
Daily Sheet	42
Accounting	43—45

CHAPTER 5.—DEPARTMENTAL CASH ACCOUNTS.

Cash Accounts	46—47
Balances	48
Small Coin Depots	49

CHAPTER 6.—STATEMENT OF DISBURSERS' ACCOUNTS.

Posting the Statement:—

Treasury and Departmental Accounts ✓	50—52
Local Remittances in Transit ✓	53
Inward Settlement Account and Exchange Account Abstracts ✓	54
Completion in the Book Department ✓	55—56
Check of Totals	57

CHAPTER 7.—GENERAL RULES AND PROCEDURE APPLICABLE TO EXCHANGE ACCOUNTS.

Introductory	58
Nature and Scope of Exchange Accounts ✓	59—69
Vouchers accompanying Exchange Accounts	70—72
Inter-departmental Adjustments ✓	73—75
Transactions with Pakistan States and Foreign Governments	76
Settlement Account transactions wrongly included in Exchange Accounts	77
Cash remittances between Account Circles ✓	78
Watching of Adjustments	79
Exchange Account for June	80
Exchange Account for June Final and Supplementary	80
Due dates	82

CHAPTER 8.—INTER GOVERNMENT ADJUSTMENTS.

Introductory	83
Transactions between Central and Provincial Governments ✓	84—85
Periodical adjustments of Inter-Government transactions through the Bank ✓	86—87
June transactions	88
Register of Adjustments with the State Bank and Advice of Adjustments to the Bank ✓ Clearance of the head "Adjusting Account between Central and Provincial Govern- ments"	90—91
Adjustment of Pensionary charges recoverable from Provincial Governments but charged in the first instance on Central (Federal) Revenues under certain Sections of the Act	92
Adjustment of the share of Jute Export Duty payable to Provincial Governments	93
Adjustment of Grants from the Central to Provincial Governments	94
Adjustment of certain fees, etc., collected by Provincial Governments on behalf of the Central Government and paid by the latter to the former	95
Adjustment of Repayments of debt by Provincial Governments to the Central Gov- ernment	96
Adjustment of net disbursements in the United Kingdom on behalf of Provincial Gov- ernments	98
Transactions under the head " Inter-Provincial Suspense Accounts " ✓	98
Sub-heads under the head " Inter-Provincial Suspense Accounts " ✓	99
Clearance of Inter-Provincial transactions through the Bank ✓	100
Broadsheet of State Bank Deposits—Central Accounts Office and Central Accounts Office—State Bank Suspense ✓	101
Form of Settlement Accounts	102—107
Disposal of Settlement Accounts	108—109
Objections	110
State Bank of Pakistan Remittances	110-A—110- C.

CHAPTER 8-A—A WEST PAKISTAN INTERNAL ADJUSTING ACCOUNT

Introductory	110-D(1)
Outward Accounts	110-D(2)
Inward Accounts	110-D(3) and (4)

B—WORKS AUDIT SUSPENSE.

Introductory	110-E(1)
Various Sub-Divisions of the head, works Audit Suspense ✓	110-E(2) and (3)
Procedure for the Adjustment of the Accounts of the Works Audit Suspense	110-F(1) to (vi)

CHAPTER 9.—ACCOUNTS WITH FOREIGN GOVERNMENTS AND PAKISTAN STATES.

General Procedure	111—117
Accounts with British Colonies and Protectorates, etc.	118—119
Accounts with Aden	120—121
Accounts with the Government of Burma and the Burma Railway Board	122—123
Accounts with the Central Government of and Provincial Governments in India	130-A

List showing the names of Foreign Governments and Pakistan States, etc., and of the Account and Departmental Officers through whom the transactions relating to these Governments and States should be settled Annex.

CHAPTER 10.—FORM AND TREATMENT OF EXCHANGE ACCOUNTS.

Introductory	131
Form of Account	132—135
Disposal of Account	136—139
Exchange Account Abstract	140—141
Objections	142
Advances and Suspense Items	143
Progress Register	144—146
List of special items adjustable on the books of certain Civil Accountants General	147

CHAPTER 11.—EXCHANGE ACCOUNTS WITH THE ACCOUNTANT GENERAL PAKISTAN REVENUES AND THE AUDIT OFFICER, INDUSTRIES, SUPPLIES AND FOOD.

Introductory	148
Transactions of Central Departments adjusted by the Accountant General Pakistan Revenues	149
The Indian Civil Services and the Superior Services (India) Family Pension Funds	152
Transactions under "Adjusting Account between Central and Provincial Governments" passed on to the Accountant General, Pakistan Revenues	153
Repayments of debt by Provincial Governments to the Central Government	154
Exchange Account with the Audit Officer, Industries, Supplies and Food	155
List of items, transactions connected with which should be adjusted on the books of the Accountant General Pakistan Revenues	Annex. A
List of transactions which should be adjusted on the books of the Audit Officer, Industries, Supplies and Food	Annex. B

CHAPTER 12.—EXCHANGE ACCOUNTS BETWEEN CIVIL (INCLUDING POSTS, TELEGRAPH AND TELEPHONES) AND DEFENCE SERVICES.

Introductory	157
Schedules of Receipts and Payments	158—161
Form of Exchange Account	162—164
Account for June	165—166
Lapse of Cheques	167
Indian Military Service Family Pension Fund and Indian Military Widows' and Orphans' Fund	168
Grants of lands and jagirs	169
Leave salaries and pensionary charges	170
Charges on account of printing work done for and stationery supplied to the Defence Department	171
Deceased Soldiers' and Deserters' Estates	172

CHAPTER 13.—SETTLEMENT WITH RAILWAYS.

Introductory	173
Railway Transactions arising at Branches of the National Bank of Pakistan and the State Bank	175
Transactions between Railways and Central/Provincial Government Departments and Pakistan Foreign Mission	176 and 176-A
Settlement of Transactions in Cash between Central and Provincial Government and Railways	177-177-A
Railway Transactions with Foreign Mission, etc.	177-B
Adjustment of Transactions at the close of the year	177-C
Adjustment of Transactions relating to Provident Fund, Loans and Advances by the Central Government and Deposits and Advances, etc.	177-D, 177-E

CHAPTER 14.—EXCHANGE ACCOUNTS BETWEEN CIVIL AND POSTS TELEGRAPHS AND TELEPHONES

Introductory	180—181
Adjustment of transactions between Provinces and the Posts, Telegraphs and Telephones Department	182
Exchange Accounts	183
Due Date	184
Account Jurisdiction	185
Responsibility for Adjustment	186
Adjustment of Provincial transactions in accounts for May and June	186
List of Account Officers who are in account with each Accountant General, Posts, Telegraphs and Telephones Branch	Annex.

CHAPTER 15.—CENTRAL ADJUSTING ACCOUNTS.—DELETED.

CHAPTER 16.—ACCOUNTS CURRENT BETWEEN ENGLAND AND PAKISTAN

Scope of the Accounts Current	198—199
Inward and Outward Accounts	200

Inward Accounts—

Classification of items in the Inward Accounts	201—203
Money settlement with Provincial Governments	204
Settlement of Railway transactions	204-A
Treatment in the office of the Accountant General, Pakistan Revenues	205
Adjustments in Pakistan Accounts	206—208
Dates of Despatch	209

European Stores—

Stores for the Public Works Department, Government Commercial Undertakings, Local Funds, Pakistan States, etc.	210
Register of Invoices	211—212
Recovery of cost of European Stores from Local Funds and Pakistan States	213
Pre-payment of the cost of Stores supplied to Pakistan States	214
Direct Purchase of stores in the United Kingdom	215

Outward Accounts—

Form of Outward Account	216—220
---------------------------------	---------

Special items in Outward Accounts—

Light dues payable to the Board of Trade	221
Deceased, distressed and discharged Seamen	222
Navy Bills	223
Emigration and other Bills	224
Sterling Family Pension Funds (Civil)	225
Outstandings	226

List of Sub-heads for use in the Accounts Current between England and Pakistan under minor head "Remittances: Miscellaneous Accounts between England and Pakistan" Annex.

CHAPTER 17.—REMITTANCES FOR FINANCING LONDON TRANSACTIONS AND EXCHANGE.

Origin of Exchange	227
Remittances for financing London Transactions	228
Uniform rate of Exchange	229
Average rate of Exchange	230
Final adjustment of Exchange	231

CHAPTER 18.—CONSOLIDATION OF ACCOUNTS.

Introductory	232
<u>Detail Book—</u>	
Form and Method of Posting	233—235
Checking	236—237
<u>Consolidated Abstract—</u>	
Form and Method of Posting	238—240
Abstract of Major Head Totals	241—242
Final accounts for June and June Supplementary Adjustments	243—245
Rectification of Errors	246

CHAPTER 19.—TRANSFER ENTRIES.

Object of Transfer Entries	247
General Rules	248—250
Correction of Accounts	251
Outline of Procedure	252—257
Closing of the Combined Transfer Ledger and Abstract	258

CHAPTER 20.—JOURNAL AND LEDGER.

Forms	259—261
Heads	262
Opening the Books	263
Monthly Entries	264—266
Closing the Books	267—269
Journal Totals	270
Trial Balance Sheet	271

CHAPTER 21.—MONTHLY AND ANNUAL ACCOUNTS OF THE CENTRAL
AND PROVINCIAL GOVERNMENTS.

✓ Monthly Accounts of the Central and Provincial Governments	272
✓ The Annual Accounts of the Central and Provincial Governments	274—276
✓ The Combined Finance and Revenue Accounts of the Central and Provincial Govern- ments in Pakistan	277—280
✓ <i>Pro forma</i> Accounts	281
Statement required in connection with the preparation of the Combined Finance and Revenue Accounts	Annex.

CHAPTER 22.—ACCOUNTS OF THE CROWN REPRESENTATIVE- *DELETED*

APPENDICES.

	PAGES.
1.—FORM OF THE FINANCE ACCOUNTS—	
Finance Accounts of Provincial Governments—	
A.—General Finance Accounts	111—124
B.—Debt, Deposit, and Remittance Accounts	126—135
Finance Accounts of Central Government—	
A.—General Finance Accounts	138—147
B.—Debt, Deposit, and Remittance Accounts	150—155
2.—RULES RELATING TO THE PREPARATION OF THE CAPITAL AND REVENUE ACCOUNTS OF RESIDENTIAL BUILDINGS	156—158
3.—ADMINISTRATIVE ACCOUNTS OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	159—161
LIST OF FORMS	162—163
FORMS	166—234
INDEX	235—248

DEFINITIONS

Unless the context otherwise requires, the following expressions used in this volume have the meanings hereby assigned to them, that is to say:—

“ Civil Accountant General ”, means an Account Officer (including the Comptrollers, the Director, Audit and Accounts (Works) Lahore and Director of Audit and Accounts (London) Subordinate to the Comptroller and Auditor General of Pakistan, other than the Comptroller, Posts, Telegraphs and Telephones and his subordinate officers. The expression Civil accounts officers should be construed accordingly.

“ Director of Audit and Accounts Works ”, means an Audit and Account Officer, responsible for the audit and maintenance of the Public Works Account relating to the West Pakistan, Subordinate to the Comptroller and Auditor General of Pakistan, other than the Civil Accountant General, the Deputy Comptroller, Posts, Telegraphs and Telephones and their Sub-ordinate officers.

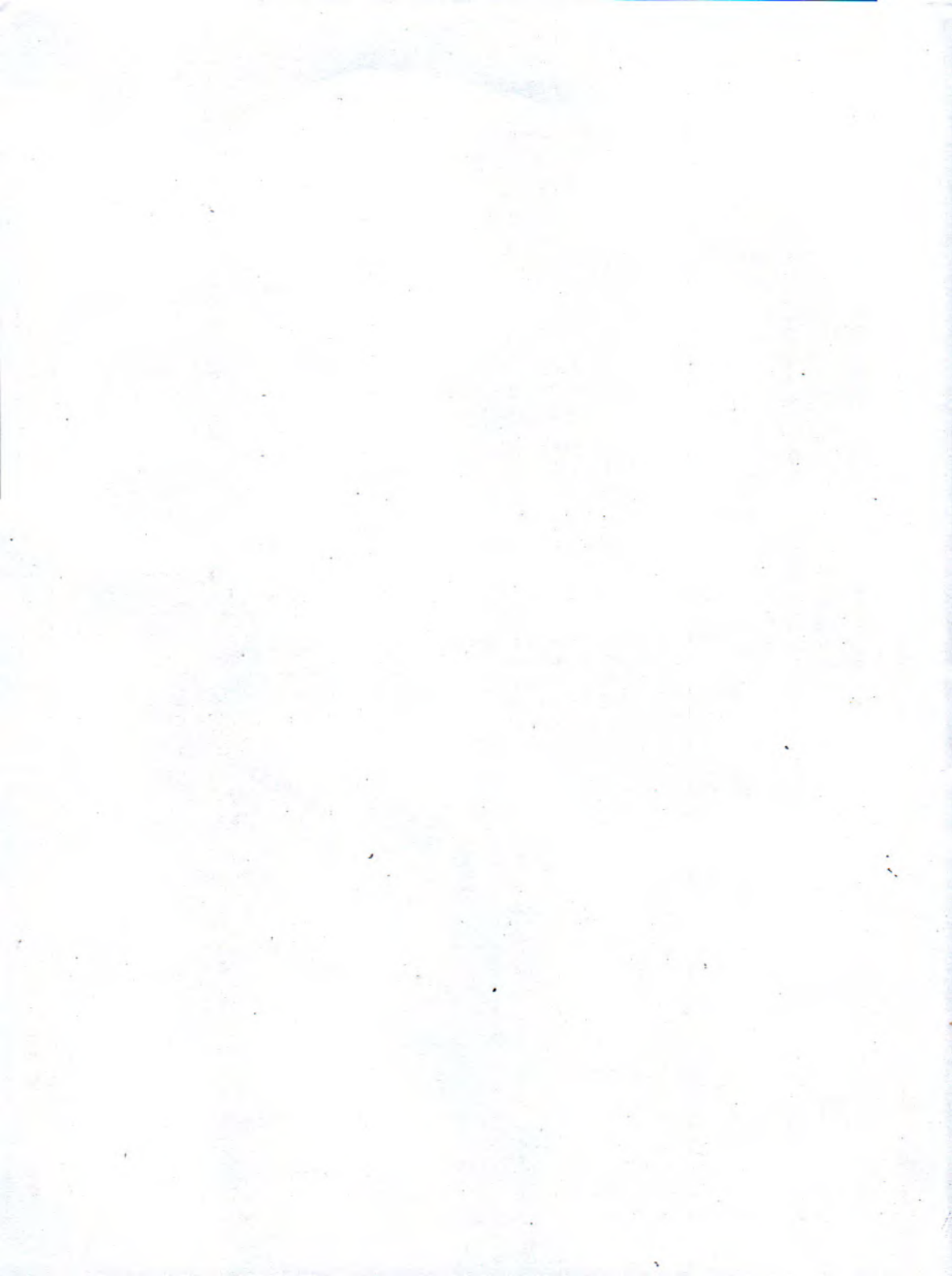
“ Debt heads ” means the heads of account under which the transactions of Government relating to Debt, Deposits, Sinking Funds, Advances and Suspense accounts are recorded.

“ Remittance heads ” refers to heads of account to which transactions relating to remittance business are taken.

“ Sub-Account Officer ” means an Account Officer who performs accounting functions on behalf of another Account Officer.

The definitions of certain expressions given in the “ Definitions ” Chapter of Volume I of this Code apply also to the same expressions used in this volume. The term “ non-bank treasury ” used in this volume has the meaning assigned to it in Article 3 (4) of Volume II of this Code.

মিস. এ. রাফিকুল ইসলাম
MIS. M. RAFIQUOL ISLAM
LAW BOOK SELER
A. G. B. Office Gate,
Sagan Bagicha, Dhaka.
কি. বি. (জি): (ঢাকা),
লাইব্রারি সানিয়ার মাঝে



ACCOUNT CODE

Volume IV



ACCOUNTS KEPT IN ACCOUNT OFFICES

CHAPTER 1.—COMPILATION OF DEPARTMENTAL ABSTRACTS.

Introductory	1
Form of Departmental Classified Abstract	2
Procedure in posting	4
Examination of Departmental Classified Abstracts	15
Departmental Consolidated Abstract—Form and Method of Posting	17
Review of Consolidated Abstract	19
Transfer Entries	20

INTRODUCTORY

The rules in this Chapter shall not apply in their entirety to account offices in whose jurisdiction the treasuries follow the system of gross accounting for all kinds of deductions made in bills. The Account Officers of such treasuries are authorised to make such modification in the procedure prescribed in this Chapter as they may deem necessary in order to adapt it to suit their requirements.

Form of Departmental Classified Abstract.

2. Save as provided otherwise, transactions relating to each Civil department or to a major head of account not co-extensive with any particular department, other than transactions appearing in the departmental accounts mentioned in Chapter 5, shall be collected for the whole circle of account from month to month in a Departmental Classified Abstract. There should be separate departmental abstracts for Central and Provincial transactions.

NOTE 1.—One Departmental Classified Abstract should ordinarily be maintained for each department or major head of account, but in the case of small departments or major heads under which the transactions are few, the transactions of two or more such departments or major heads may, at the discretion of the Accountant General, be recorded in a single classified abstract.

NOTE 2.—Classified Abstracts are not to be maintained separately for major heads relating to debt, deposit and remittance transactions. Such transactions appearing in the Treasury each Accounts and Lists of Payments and in the Departmental and other abstracts shall be collected from month to month for the whole circle of account under each head of account in a Detail Book (see Chapter 18).

3. Each Departmental Classified Abstract to which has been assigned the number Form 1 shall consist of seven parts:—

On the Receipt side:—

(1) *Detail of Revenue.*—A vertical column should be provided, in the prescribed order for each detailed head opened under the major and minor head relating to the abstract and a number of columns in their proper places for the total receipts of a

treasury, etc. under each minor head. In abstracts where transactions under more than one major head are included, there will be columns for major head totals also. In the case of big departments, an abstract of minor head totals may be prepared in the same form at the end and the major head totals worked out there. Horizontally, a line should be provided in the abstract for each treasury, then as many lines as the Accountant General may deem necessary for entering receipts transferred through suspense slips from the Inward Exchange and Settlement Accounts and the abstracts of other Departments; and finally a line for transfers adjusted through the Combined Transfer Ledger and Abstract prescribed in Article 20. In their proper places, lines are provided for totals of the treasury transactions and for grand totals

(2) *Detail of debt, deposit and remittance receipts brought to account through the departmental abstract.*—This will be in the same form as part (1) of the abstract.

(3) *Detail of recoveries from payment vouchers.*

On the Disbursement side:—

(4) *Detail of expenditure.*—The arrangement will be similar to that of part (1)

(5) *Detail of debt, deposit and remittance disbursements brought to account through the departmental abstract.*—The arrangement will be similar to that of part (2).

(6) *A proof sheet for the receipt side*, for each month showing (i) total revenue; (ii) total debt, deposit and remittance receipts; (iii) total of (i) and (ii); (iv) total amount of the detailed head concerned under the suspense head "Departmental Adjusting Account"; (v) total under the minor head "Refunds"; (vi) total of (iii) (iv), (v); (vii) total deductions from payment vouchers; (viii) net adjustments through the Combined Transfer Ledger and Abstract; (ix) the total of (vi) *minus* (vii) *plus* or *minus* (viii) which should agree with the aggregate of the certified totals of the treasury schedules of receipts and of the suspense slips representing items transferred from other sections.

(7) *A proof sheet for the payment side similar to that for receipts.*

Procedure in Posting.

4. (The Departmental auditor when he has completed the audit of the vouchers of either schedules of payments with which he himself deals, should recover from the Gazetted Audit Department and other Audit sections all the bills and vouchers which were transferred to those sections for audit, compare them again with the schedule, ascertain that none are missing, and arrange them in order of major and minor heads. He should then proceed to post the Departmental Classified Abstract.

NOTE 1.—This procedure may be suitably modified by the Accountant General in the case of those vouchers the audit of which is permissible after incorporation in the Departmental Abstract.

NOTE 2.—The Accountant General, may, at his discretion, allow direct posting of the Consolidated Abstract without the intervention of Departmental Classified Abstract in the case of heads of account where the transactions are limited and such direct posting is not attended with any risk or inconvenience.

NOTE 3.—The term "Departmental auditor" occurring in this and other Articles of the volume refers to the clerk attached to the Treasury Departmental Section of a Provincial Accountant General's office who compiles Departmental Abstracts.

The term "Gazetted Audit Department" used in this Article and elsewhere in this volume refers to the section in an Accountant General's office which audits the claims of Gazetted officers.

5. The amount of payments relating to each detailed head except the head "Refunds" with the numbers of the vouchers pertaining thereto, should be entered in a Compilation Book (Form 2) separately for each schedule, and the total amount of payments under each head carried into the "total" column. It will however, be sufficient to enter the total payment under the detailed head, with the number or letter of the treasury schedule, in cases in which a schedule gives the gross amounts of all vouchers classified under a single head. The gross, and not the *net*, amount of the voucher should be taken as the amount of the payment relating to the head concerned, even though certain charges on the voucher may have been placed under objection; but when a recovery relating to an overpayment of the current year is made by short payment of an item debitable to the same detailed head the net amount should be taken. See also Article 22.

1. To facilitate posting, each detailed head should be given a guide letter or a guide number, all the detailed heads in an abstract or within the minor head of an abstract being given numbers or letters in a consecutive series. A symbol may be assigned to each detailed head if this course is preferred.

6. Such of the deductions shown on payment vouchers as have not been initially credited by transfer to the receipt heads concerned in the treasury accounts should be recorded in part (3) of the abstract.

1. Recoveries which are creditable to any of the detailed heads to which the payments on a voucher relate should not be treated as deductions for the purpose of this Article. See also Article 22.

2. Deductions shown in payment vouchers for subscriptions to Provident Funds which have not been accounted for as receipts in the treasury accounts should be recorded in an appendix in Form 3, the deductions for each fund and for the Sterling and Rupee branches of the same fund being posted and accounted for separately. From this appendix the total deduction for each fund relating to each district should be brought into the Deduction Register [Part (3) of the Abstract and shown in the latter distinctly from deductions credited through the Treasury Cash Account. The appendix should then be passed on to the Fund Section with a certificate to the effect that the totals agree with the credits in the departmental abstract. The appendix supported by the requisite schedule may be sent to the Fund Section in two parts; the portion relating to the first schedule of payments being sent with a certificate of agreement after the compilation of the vouchers of that schedule and that relating to the second schedule into which the total deduction of the first part also should be brought in order to give the monthly total, after completion of the departmental accounts.

NOTE.—The term "Fund Section" used in this rule denotes the section in an Accountant General's office which maintains the accounts of subscribers to the General Provident Fund and similar other Funds.

7. When all the vouchers of either schedule of payments have been posted in the Compilation Book, the column showing the total under each detailed head should be summed up, and, if the working is correct, the total should agree with the total of the schedule of payments after (a) deducting from the former the aggregate amount shown as deduction from vouchers for credit in Part (3) to Provident Funds, etc., and (b) adding to the result the amount of payments on account of refunds of revenue.

NOTE.—In the case of accounts which can conveniently be proved with the total payments of the months as entered in the second schedule of payments, because of the small size of the department or the small size of the district or for any similar reason, the proving of postings in the Compilation Book for each schedule may be forgone at the discretion of the Accountant General.

8. When the entries against a treasury in the Compilation Book have been posted and proved, the payments, for the month at the treasury under each detailed head except "Refunds" should be brought together in the Compilation Book for the first schedule. The monthly total under each head should then be posted in

parts (4) and (5) of the abstract. The month's total payments as shewn in the second schedule of payments should also be posted in part (5) as a *minus* entry under the suspense head "Departmental Adjusting Account" of the Department.

9. After the postings in parts (4) and (5) have been completed in the manner described above for each treasury, the detailed items should be independently cast across the pages to the total column and, if the entries have been made correctly, the total of both the parts against each treasury will agree with the difference between the amount of (a) recoveries from payment vouchers for credit to Provident Funds, etc., as posted in part (3) and (b) payments at the treasury on account of refunds of revenue as posted in part (1).

10. When the departmental schedule of receipts of a treasury has been examined as to correctness of form and classification and the classification of the items appearing under the head "unclassified receipt" has been supplied, the amount shewn in the schedule should be entered against the treasury concerned under proper heads on the receipt side of the abstract, those relating to part (3) being posted therein and the rest in parts (1) and (2). The total amount of payments appearing in the two payments schedules of the treasury on account of refunds revenue should be recorded at the same time in the relevant columns of part (1). The total receipts as shewn in the receipt schedule should then be posted as a *minus* entry under the suspense head "Departmental Adjustment Account" of the department in part (2).

11. When the payment vouchers of both schedules of payments, as well as the schedule of receipts from a treasury, have been abstracted, the recoveries and receipts shown in part (3) should be transferred to parts (1) and (2), the totals relating to each alone being posted against it.

12. After the postings in parts (1) and (2) have been completed in the manner prescribed in the two preceding Articles for each treasury, the detailed items should be cast across the pages to the total column and, if the entries have been made correctly, the total against each treasury should be equal to the difference between the amount of refunds posted from the payment schedules and the amount of recoveries from the payment vouchers posted in part (3).

13. After the grand total of the transactions in all treasuries under each head has been made in parts (1), (2), (4) and (5), it shall be necessary to post all adjustments made through departmental abstracts, so that the departmental abstract should include monthly all transactions, of whatever nature, connected with receipts and payments of the department. These will be posted from the Compilation Book in the case of suspense slips, and from the combined Transfer Ledger and Abstract of the department, additions or deductions, as the case may be, being made under the various heads concerned.

14. The final stage in the completion of the abstract is the preparation of the proof sheets in parts (6) and (7) as prescribed in Article 3 (6) and (7). ✓

Examination of Departmental Classified Abstracts

15. On completion, the Departmental Classified Abstract, accompanied by the schedules of receipts and payments, vouchers and all supporting documents, should be made over to the Superintendent, who should carefully check the classification of receipts and expenditure. The Classified Abstract so checked and passed

by the Gazetted Officer in charge should be utilised as the basis of the Consolidated Abstract.

NOTE.—The term "Superintendent" or "member of the superintending staff" used in this volume means a Senior Accountant or Accountant in charge of a section or sub-section in an Accountant General's office.

1. For the purpose of this Article, the classification entered on the vouchers which the Superintendent and the Gazetted Officer have checked as part of their concurrent review may be treated as checked for the purpose of this review.

2. The Superintendent and the Gazetted Officer should see that the vouchers reviewed by them in respect of classification have been correctly posted in the Classified Abstract. In the case of those vouchers the audit of which is permissible after compilation of the accounts, this check may be exercised at the time the vouchers are reviewed. The postings of Gazetted Audit vouchers should be checked to the extent of the review done in the Gazetted Audit Department and the postings of the pre-audit vouchers should be checked to the extent of the review prescribed for post-audit vouchers received with the treasury schedules.

16. The due date for closing the Departmental Classified Abstract shall be the 14th of the month following that to which the accounts relate.

Departmental Consolidated Abstract—Form and method of posting.

17. (a) The next process shall be the preparation, in Form 47 of the Departmental Consolidated Abstracts of revenue receipts and service payments as brought to account in the Departmental Classified Abstracts. Columns shall be provided for monthly progressive totals under major heads, minor heads, sub-divisions of a minor head, and detailed heads. In their proper places, columns shall also be provided for progressive totals under each sub-head of a Grant or unit of appropriation, against which appropriation audit is required to be conducted. Progressive totals for each sub-head of a Grant or unit of appropriation and for each major head should always be filled in, but in other cases progressive totals may be filled in at the end of the year or whenever they are necessary to supply departmental requisitions, to facilitate watch over actuals, or for any other purpose. Unnecessary totalling should be avoided whenever possible.

(b) Every head of account, under the Revenue and Service heads concerned, for which a column is provided in the Departmental Classified Abstract, must appear in the Departmental Consolidated Abstract also, and against it must be entered the total of the month's entries as there recorded.

18. The totals of the receipts and payments should then be checked with the corresponding totals in the Departmental Classified Abstract and, when these are agreed, the Consolidated Abstract should be sent to the Book Section. Similarly, after the preparation of June Final accounts, the Consolidated Abstract should be sent to the Book section for the action indicated in Article 243.

1. No separate Consolidated Abstract need be prepared for the transactions brought to account in the Classified Abstract of treasury payments of the Public Works Department. These transactions should be incorporated in the general Consolidated Abstract of Public Works Transactions which may be maintained either in the Departmental Audit Section or in the Works Audit Department according to local convenience. See also Article 30.

NOTE.—The term "Book Section" or "Book Department" wherever used in this volume means the Section or Department of an Account office which prepares consolidated monthly and annual accounts for the account circle as a whole.

The term "Departmental Audit Section" wherever used in this volume means the Section of the Treasury Audit Department in an Accountant General's office, otherwise known as the Treasury Departmental Section, which compiles Departmental Abstracts.

The term "Works Audit Department" wherever used in this volume denotes the Sections in a Civil Account Office which compile the Classified Abstracts of Public Works transactions from the monthly accounts received from the Public Works Divisions (*vide* Chapter 2).

Review of Consolidated Abstract

19. The Superintendent should scrutinise the Consolidated Abstract intelligently once a month and see whether the figures under any head are so abnormally high or low as compared with those of the previous months as to arise a doubt whether there has been misclassification or misposting. If any doubt is aroused, he should carry out the necessary scrutiny with reference to the details of the doubtful items and should satisfy himself about the correctness of the figure. The results of this review should be reported monthly to the Gazetted Officer in charge on a date to be prescribed by the Accountant General.

Transfer Entries

20. Corrections and adjustments within a departmental account should be effected by means of transfer entries in accordance with the procedure laid down in Chapter 19. If an item in a transfer entry has to be taken to a head in another Departmental account in the accounts of the same Government it should be classified in the transfer entry as pertaining to the suspense head "Departmental Adjusting Account" relating to the other department. The transfer entry with the necessary suspense slip should then be sent, for acceptance and return, to the section which maintains the Detail Book or Departmental Abstract in which the transferred item will be finally adjusted under the proper head. When received back with the acceptance, the transfer entry will be posted in the Combined Transfer Ledger and abstract in Form 52.

The section to which a transfer entry is sent with a suspense slip for acceptance should retain the suspense slip and deal with it in the same way as if it had been received with the departmental schedules of a treasury.

21. If an item of receipt or payment relating to the Central Government is wrongly included in the schedule of Provincial receipts or payments, the amount should be credited or debited, as the case may be, to the head "Adjusting Account between Central and Provincial Governments" in the Provincial Departmental Classified Abstract. At the same time the Departmental auditor concerned will prepare a transfer entry for incorporation in the Central section of the accounts, in which debit or credit for the amount in question should be given to the head "Adjusting Account between Central and Provincial Governments" by corresponding credit or debit either to the appropriate final head of account or to the relevant Departmental Suspense head, as may be considered necessary or suitable. Except as provided otherwise (*vide* Rule 2 to Article 89), this transfer entry should invariably be included in the Central accounts of the same month. This procedure applies *mutatis mutandis* when an item of Provincial receipt or payment is wrongly included in the schedule of Central receipts or payments.

22. If recovery relating to an overpayment of the current year be made by short payment of an item chargeable to the same detailed head, no separate adjustment shall be necessary. But such recoveries, if they are made in cash or by short payment of items not chargeable to the same detailed heads as were previously overcharged, as well as recoveries relating to overpayments of a previous year, whatever the mode of recovery shall be credited in the first instance to the suspense head "Recoveries of Service Payments" and appear under that head in the Classified

Abstract. This suspense head shall then be cleared by a transfer entry in the following manner:—

- (a) by deductions from the current year's charge under the detailed head previously overcharged, if the recoveries relate to overpayments of the current year;
- (b) by credit to the departmental receipt head concerned as receipts of the department or, in the case of departments not having a corresponding receipt head, to the major head "XLVI.—Miscellaneous", if the recoveries relate to overpayments of a previous year.

There shall be only one transfer entry each month for adjusting the recoveries of each department.)✓

CHAPTER 2—CLASSIFIED ABSTRACTS AND SUMMARIES OF PUBLIC WORKS AND FOREST TRANSACTIONS

Compilation of Classified Abstracts of Public Works Transactions	23
Central Transactions in Provincial Public Works Divisions	24
Registration of Details	25
Works Audit Summaries	26
Treasury Audit Summaries of Public Works Transactions	29
Consolidated Abstract	30
Classified Abstracts of Forest Transactions	31

Compilation of Classified Abstracts of Public Works Transactions

23. The total receipts and disbursements shown in the monthly accounts received from the Public Works Divisions shall be posted in the Statement of Dis-bursers' Accounts (see Chapter 6), the entries being made in the latter either indi-vidually for each Division or collectively for all the Divisions taken together as the Accountant General may deem convenient. The accounts shall then be utilised for posting the Public Works Classified Abstract shall be prepared in a form similar to that of other Departmental Classified Abstracts.

NOTE.—“The Provisions of Article 15 apply *mutatis mutandis* in the case of classified Abstracts of Public Works Transactions.”

Central transactions in Provincial Public Works Divisions

24. The transactions relating to works of the Central Government which are carried out by the Provincial Public Works Department shall be accounted for in the monthly Divisional Accounts under the head “Adjusting Account between Central and Provincial Governments”, the detailed particulars relating to their classification under the relevant receipt and expenditure heads being furnished in separate schedules accompanying the monthly account. A separate Classified Abstract for Central transactions shall be prepared from the particulars furnished in these schedules, such of the transactions as are adjustable on the books of another Account Officer being shown therein under the appropriate Remittance head.

Registration of Details

25. The Accountant General or Director of Audit and Accounts Works as the case may be shall prescribe the amount of detail to be recorded in the Classified Abstract in respect of Public Works transactions brought to account through the Monthly Accounts of Divisional Offices. In any case, it is essential that the Classified Abstract should be the main record, so far as the entire account circle is concerned, in respect of the following:—

- (1) receipts of the undermentioned classes, classified under major, minor and detailed heads:—

Revenue Receipts ;

Receipts and recoveries on Capital Account;

- (2) refunds of Revenue, classified under major, minor and detailed heads;
- (3) other expenditure transactions, classified under major and minor heads, and such other heads of account as are declared to be units of appropriation, or are distinct suspense heads;
- (4) debt head (including remittance) transactions, classified under major and minor heads and sub-divisions of minor heads.

Other details may be recorded either in the Classified Abstract or in the Subsidiary Summaries maintained in the Works Audit Department known as Works Audit Summaries, provided that these details are recorded in some account and are not dispensed with altogether. It is permissible to utilise as summaries any of the broadsheets maintained in the audit sections. The object of these summaries is to make up any deficiency in the Classified Abstract and to facilitate the preparation of the statements required for the Finance Accounts and the Combined Finance and Revenue Accounts of the Central and Provincial Governments (*see* Chapter 21) as well as of any *pro forma* annual accounts (*see* Appendices 2 and 3).

Works Audit Summaries

26. In respect of details excluded from the Classified Abstract, it should not ordinarily be necessary to prepare every month a complete provincial summary of the transactions of all divisions of the circle of account; where such a summary is necessary oftener than three or four times in the year, it will usually be found more convenient to record the details in the Classified Abstract. Divisional summaries may, however, be prepared monthly or as often in the year as may be necessary for the purpose either of furnishing any statistical information required by Government or of facilitating the preparation of the provincial summaries. At the close of the year, it is essential that the total of the transactions of the year, for the entire circle of account, under each head excluded from the Classified Abstract, should be worked out through the Works Audit Summaries.

27. The summaries prescribed in the preceding Article should be prepared as indicated below:—

- (a) in respect of transactions of the classes enumerated below—from the audited Divisional Schedules pertaining thereto (*see* Chapter 4 of Volume III of this Code)—

Revenue and other receipts ;

Suspense Accounts ;

Deposits;

Takavi Works Advances ;

Refunds of Revenue .

- (b) in respect of other transactions (including works expenditure included in the accounts of Deposits and Takavi Works Advances) from the Works Audit Registers prescribed by the Comptroller and Auditor General, which show all the necessary totals including those for detailed heads of expenditure subordinate to each unit of appropriation.

28. The forms of the summaries may be prescribed by the Accountant General, or Director of Audit and Accounts Works as the case may be according to local requirements, separate summaries being prepared in respect of Central Works carried out by the Provincial Public Works Department. In respect of revenue and expenditure transactions connected with works of the Departments of the Central Government named below, the execution of which is entrusted to the Public Works Department as a standing arrangement, and for which the Accountant General or Director of Audit and Accounts Works as the case may be acts as the Sub-Account Officer of another civil Account Officer or of a non-civil Account officer, suitable summaries may be maintained or compiled, whenever necessary, for furnishing such accounts or statistical information as may be required by the latter Account Officers or other authorities.

Military Engineer Services;

Pakistan Air Force;

Railway Department;

Posts, Telegraphs and Telephones Department;

Archæological Department.

In writing up the summaries, the arrangement of the prescribed major, minor and detailed heads should be observed strictly; and as far as possible, the result brought out should be reconciled with the corresponding figures in the relevant Classified Abstract, the responsibility for this agreement being placed on a member of the superintending staff.

Treasury Audit Summaries of Public Works transactions

29. Revenue and expenditure transactions of the Public Works Department which are brought to account direct on the books of the Accountant General or Director of Audit and accounts works as the case may be will not enter the Monthly Accounts of Divisional Officers and will, therefore, be excluded from the Works Audit Registers as well as the summaries of the Works Audit Department. These transactions should ordinarily be entered in the Departmental Classified Abstract in full detail, but if the Accountant General or Director of Audit and Accounts works as the case may be finds it more convenient, the details below the units of appropriation may be excluded from the Departmental Classified Abstract, in respect of expenditure transactions, provided that suitable summaries are maintained in the Departmental Audit Sections in respect of the excluded details. Subsidiary registers will in any case, be necessary to summarise, in detail, the receipts relating to projects for which separate revenue accounts have to be maintained (*vide* paragraph 8 of Appendix 3).

Consolidated Abstract

30. The next process shall be the preparation of the Consolidated Abstract of the Provincial Public Works transactions as brought to account in the monthly Classified Abstracts. The Consolidated Abstract shall be in the same form as the Consolidated Abstract for other Departments (*vide* Article 17) and the transactions brought to account in the Classified Abstract of the treasury payments of the Public Works Department shall also be incorporated in this Consolidated Abstract. The figures in the Classified Abstract of Central Public Works transactions shall be taken to the Consolidated Abstract relating to Central Departments.

Classified Abstracts of Forest transactions

31. The transactions of the month shown in the Divisional Accounts should be posted in a Classified Abstract for each Forest Circle. The transactions accounted for by the Forest Officers under the heads "Book Transfers—Central" and "Book Transfers—Government of the Province of—" should be shown by the Accountant General in the Classified Abstract under the heads "Adjusting Account between Central and Provincial Government", "Inter-Provincial Suspense Accounts" and West Pakistan Internal Adjusting Account" as the case may be. The Classified Abstract should contain columns in which can be exhibited the transactions of each Forest Division in each month and also separate columns for the exhibition of month by progressive totals of the Circle. It should open with the cash balance of each division as brought forward from the previous month's account, and the resulting balance should be proved by comparison with the total of the cash balance as certified in the Cash Accounts of the several divisions.

1. The provisions of Article 15 apply *mutatis mutandis* in the case of Classified Abstracts of Forest transactions.

2. The transactions arising in the Forest Divisions in West Pakistan, adjustable in the circle of account, other than that in which the Division is located, shall be classified by the Divisional Forest Officers under the head, 'Works Audit Suspense' or 'West Pakistan Internal Adjusting Account' accordingly as the transactions are adjustable by the Directors, Audit and Accounts works or by the Area 'Audit and Account Officers in West Pakistan'.

32. The accounts of the month being thus proved, the Classified Abstract should be utilised as the basis of the Consolidated Abstract which should be compiled through a separate classified abstract in which the total provincial figure under each head shall be worked out. The Accountant General will lay down the detailed procedure for the compilation of, and the extent of the details to be recorded in, the Consolidated Abstract.

33. The accounts of Forest Officers' transactions should be incorporated in the accounts of the month to which they relate, and no departure from this rule should be permitted in respect of the accounts of any division except in unavoidable circumstances, such as very late receipt of the Divisional Officer's Cash Account.

CHAPTER 3.— COMPILATION OF PRE-AUDIT PAYMENTS.

Introductory	34
Payments by the Pre-audit Department	35
Receipt of Vouchers	36
Debt Head Classified Abstract	37
Transfer of Schedules and Vouchers to Departmental Audit Sections	38
Closing of Debt Head Classified Abstract	39
Treatment of Schedules and Vouchers in the Departmental Audit Sections	40

Introductory

34. Claims of Civil Departments and of the Public Works Department in respect of other than works expenditure at some Provincial Capitals are submitted to the Civil Accountant General for pre-audit and are paid by an order upon the Bank. The detailed procedure for dealing with such claims will be such as may be prescribed by the Comptroller and Auditor General elsewhere. The rules in this Chapter prescribe the procedure for accounting for such payments and may be followed in Civil Account Offices, where the system of pre-audit is in force, as far as circumstances permit, but option is allowed in regard to the method of preparing and proving the abstract of pre-audit payments; that is to say, the postings in the abstract may be made and proved at longer intervals, provided that these operations are carried out not less frequently than in the case of a Departmental Classified Abstract, namely, twice a month.

NOTE—Deleted.

Payments by the Pre-audit Pay Department.

35. The cheques issued by the Pre-audit Pay Department should be classified as Central or Provincial according as they are issued in respect of Central or Provincial payments. Payments made in cash by that Department on account of the Central and Provincial Governments should be met from Permanent Advance, held by the Accountant General, for making pre-audit payments. This advance should be classified as Central and recouped by drawing Central Pre-audit cheques, adjustment being made periodically between Central and Provincial Governments in respect of Provincial Payments met from the Advance.

NOTE.—At the discretion of the Accountants General, Provincial payments made from the Permanent Advances may be adjusted at the end of each working day by drawing of a Provincial Pre-audit cheques for the total amount of such payments, the cheque being "crossed", and made payable invariably by transfer credit to the Central Government under the head 'Pre-audit cheques'.

Receipt of vouchers.

36. At the close of each day, all bills paid by the Pre-audit Pay Department should be sent by it to the section preparing the Debt Head Classified Abstract of Pre-audit Pay Department with separate memoranda in Form 4 for payments by cheque and those made in cash, each showing the aggregate amount of the payments in words and figures. The memoranda for Central payment should be separate from those for Provincial payments. On receipt of the vouchers with the memoranda the total of the payments should be checked at once in the following manner. The vouchers as they are received should be sorted by departments, and the payments entered by carbon process in duplicate in the several departmental schedules of pre-audit payments (Form 5) the vouchers paid by cheque and those paid in cash, being entered in separate parts, and the total amounts brought together at the end of the day as shewn in the form. The total net payment in these schedules should then be entered in a daily cash memorandum (Form 6) and the grand total struck. When found correct, the memorandum in Form 4 should be signed as "agreed" by a responsible officer and returned to the Pre-audit Pay Department as an acknowledgement for the vouchers received.

at the end of the day as shown in the form. The total net payment in these schedules should then be entered in a daily cash memorandum (Form 6) and the grand total struck. When found correct, the memorandum in Form 4 should be signed as "agreed" by a responsible officer and returned to the Pre-audit Pay Department as an acknowledgement for the vouchers received.

Debt Head Classified Abstract

37. After the day's payments have been examined as prescribed in the preceding Article, the total gross payments of the day, as worked out in the several schedules (Form 5), should be posted in the Debt Head Classified Abstract of Pre-audit Pay Department (Form 7) under the departmental suspense heads concerned, the Abstract for Central transactions being kept separate from that relating to Provincial transactions. The recoveries and receipts shown in the schedules should be entered under the appropriate debt, remittance and suspense heads at the bottom of the Abstract, the total deductions relating to each head being posted against it. The postings should then be proved by agreeing the *net* payments with the total shewn in the daily cash memorandum (Form 6).

In the case of deductions from Provincial bills creditable to the Central Government, the total amount of such deductions shall be shown under the head "Adjusting Account between Central and Provincial Governments" in the Provincial Classified Abstract, the corresponding adjustment against the Central Government under the heads "Adjusting Account between Central and Provincial Governments" and the relevant Departmental Adjusting Account head or other head concerned being shown in the Debt Head Classified Abstract for Central receipts. This procedure shall apply *mutatis mutandis* to deductions from Central bills creditable to the Provincial Government.

Transfer of schedules and vouchers to Departmental audit sections

38. The Schedule of payments relating to each department should be totalled, and the upper sheets sent to the section concerned with the vouchers appertaining to them at such convenient intervals as may be determined by the Accountant General; but they must not be sent less frequently than twice a month. Simultaneously, memoranda of credits should be prepared from the schedules and sent to the departmental and other sections concerned for incorporation in their Classified Abstracts of receipts.

Closing of Debt Head Classified Abstract

39. At the end of the month, all the columns of the Debt Head Classified Abstract should be totalled and the amount of pre-audit cheques issued added to the receipt side of the abstract. In case where the cash payments on account of Provincial are met from the fixed imprest for central payments subject to adjustment through the clearing accounts section of the Bank, an entry shall be made on the receipt side of the Provincial Abstract under the head, "Adjusting Account between Central and Provincial Governments" of an amount equivalent to that met from the Central imprest. When this is done, the grand total of receipts will be equal to the grand total of payments, and the Abstract thus completed and proved shall be made over to the Book Section for posting in the Detail Book.

Treatment of schedules and vouchers in the Departmental audit sections

40. On receipt of the vouchers, schedules, and the memoranda of credits in the Departmental and other sections concerned they shall be posted in the departmental abstracts in the same way as if they had been received with the accounts from a treasury.

CHAPTER 4.—BANK SHEET

Bank Account	..	..	..	..	..	..	..	..	41
Daily Sheet	..	..	..	..	..	..	..	..	42
Accounting	..	..	..	..	..	..	..	..	43

Bank Account

41. At the headquarters of Provincial Governments, the Accountant General is in charge of the operations upon the accounts of the Central and Provincial Governments with Bank, and the Bank renders to the Accountant General two separate daily accounts of moneys received and payments, including payments on pre-audit cheques, made by it on behalf of Government, one for the transactions of the Central Government and the other for Provincial transactions including transactions on behalf of other Provincial Governments.

NOTE.—The Bank also renders daily accounts to the Comptroller Northern Area in respect of the Accounts relating to his jurisdiction and to the Comptroller, Southern Area in respect of his circle of account.

Daily Sheet

42. From the Bank is received each day in respect of Central and Provincial Governments—

- (1) a register of daily receipts and payments, which should be agreed with the Daily Account, *vide* clause (2) below and returned to the Bank after the Accountant General or any Gazetted Officer authorised by him in this behalf has initialled the entries in token of verification ;
- (2) an account of the receipts and payments, entered generally (as far as the Bank can conveniently do so) in accordance with the classification adopted in the Government accounts ;
- (3) schedules giving further details of items entered in the accounts under heads which require special treatment in the Account Office (*e.g.*, Accountant General's cheques, bills, Defence Services receipts, interest payments, etc.); and
- (4) vouchers supporting the receipts and payments.

Accounting

43. The procedure prescribed in Chapter 3 for dealing with pre-audit payment vouchers should apply *mutatis mutandis* in the case of vouchers and schedules received from the Bank.

44. The items in the Daily Accounts, after being verified against the vouchers and schedules, should be posted in separate daily abstracts for Central and Provincial transactions in such form as shall provide for the totalling of the daily entries under each head so that they shall form Debt Head Classified Abstracts for the month for Central and Provincial transactions respectively.

45. The net difference between the credits and debits in the Daily Account should be posted into the Register of State Bank Deposits (Central or Provincial, as the case may be) in Form 8. At the close of the month, the difference between the totals of the two money columns should be carried into the Monthly Debt Head Abstract, the head "State Bank Deposits—Headquarters—Central/Provincial" being credited or debited as the case may be.

head "Cheques and Bills—Departmental Cheques—Income Tax Officers" under "Section P—Deposits and Advances—Part IV—Suspense". The credit under the latter head will be cleared when adjustment is made under it of the debits appearing in the treasury accounts on account of cheques paid.

The amount of money orders which are returned by the Post Office as undelivered will also be shown by the Income Tax Officer in his monthly account duly classified and the Account Office will take these credits under the appropriate sub-head under the minor head "Deduct—Refunds" by *per contra* debit to the head "S—Remittances—Miscellaneous Remittances—Income-Tax Remittances".

Account Officers should maintain broadsheets in a suitable form so that the final adjustment of the outstandings under the heads "Cheques and Bills—Departmental Cheques—Income Tax Officers" and "S—Remittances—Miscellaneous Remittances—Income Tax Remittances" may be watched.

47. Where Central and Provincial Departmental officers submit separate subsidiary accounts for Provincial and Central transactions respectively the differences between receipts and payments in such accounts should not be shown as balances but should be taken under the head "Adjusting Account between Central and Provincial Government". These subsidiary accounts should eventually be incorporated in the relevant Departmental Classified Abstracts, the transactions being passed through the appropriate Departmental Adjusting Account head in the Central or Provincial section of the Accounts, as the case may be. In cases where no separate subsidiary Accounts are submitted by Departmental officers, the Accountant General may lay down the detailed procedure whereby Central transactions appearing in Provincial Departmental Accounts and *vice versa* shall be incorporated in the relevant Central or Provincial Classified Abstract.

Balances

48. The balances of departmental accounts should not be shown as cash balance, but an entry should be made upon the receipt side of "Balance diminished, Rs. 00", or upon the charge side of "Balance increased, Rs. 00", so that the total of the receipt side may be equal to the total of the charge side. These figures should be credited or debited under the debt head "Departmental Accounts", except in the case of Small Coin Depot balances which should go to the head "Small Coin Depot Balances". The Calculations of "Balance diminished" or "Balance increased" should be recorded upon the account itself.

Small Coin Depots

49. The accounts of small Coin depots and sub-depots as received should be examined and then pasted in a file, so arranged that the accounts of the same depot or sub-depot may be found together. The Accountant General should prepare from these accounts one general Classified Abstract of the depots in his province in Form 9, and should include in his monthly Cash Balance Report relating to the Central Government a memorandum showing the balances of the several kinds of small nickel, and bronze and copper coins and decimal coins, separately in each depot or sub-depot. The Classified Abstract should be posted under the following heads:—

Small Coin Depot Remittance.—(Coins remitted within the same Province).

Mint Remittances.—(Coins remitted to or from Mint; this head will appear in the accounts of the Accountant General, West Pakistan only).

Foreign Remittances.—(Coins remitted to or from another Province.)

Small Coin Depot Balances.—Nickel coin balance decreased or increased
Bronze and Copper coin balance decreased or increased).

NOTE.—Small Coin Depot remittances which are in transit at the end of a month should not be adjusted in the accounts in the manner prescribed in Article 53 for other local remittances in transit, but should be left outstanding under the head "Small Coin Depot Remittances".

CHAPTER 6.—STATEMENT OF DISBURSERS' ACCOUNTS

Posting the Statement—

<i>Treasury and Departmental Accounts</i>	..	..	..	..	..	50
<i>Local Remittances in Transit</i>	..	..	..	..	..	53
<i>Inward Settlement Account and Exchange Account Abstracts</i>	..	..	..	..	..	54
<i>Completion in the Book Department</i>	..	..	..	..	..	55
Check of Totals	..	..	..	..	..	57

Posting the Statement

Treasury and Departmental Accounts.

50. The last stage before handing over the Cash Account and the List of Payments of a treasury to the Book Department should be the posting of the balances and the totals in the Statement of Disbursers' Accounts. This statement should be maintained in Form 10 separately for Central and Provincial transactions. Each district auditor, as he completes his examination of a treasury account, should post in the Central or Provincial Statement, as the case may be, the entries of Central and Provincial transactions relating to the treasury, the figures being taken from the Closing Abstract appended to the Cash Accounts.

NOTE.—The term "district auditor" used in this Article is the designation of the clerk in a Civil Account Office who is responsible for the adjustment of the entire treasury accounts of a district.

51. Similarly each auditor, as he completes his Departmental and Debt Head Abstracts, should post in the relevant Statement of Disbursers' Accounts the total receipts and payments which must be equal, from the receipts and payments Abstracts respectively. If the number of departmental abstracts in an account circle is large, a separate sheet in Form 10 may be maintained for the departmental abstracts alone and the totals from this sheet may be posted into the main form.

52. The entries in the Statements of Disbursers' Accounts should be made in the same order as is observed in the Cash Balance Report. The Bank Account should come first, and after it the district accounts, the Departmental Adjusting Accounts, and the various departmental accounts in detail; but, as the Bank Account, the Departmental Adjusting Account and the various departmental account have no balances, the only columns to be filled in against them will be the receipts and disbursements columns, the entries in which will be equal.

Local Remittances in Transit

53. Next in order to the departmental accounts should come the head "Remittances in Transit—Local", which being a sub-head of "V.—Cash Balances" functions like a disburser or officer holding a portion of the Government balances. Its opening balance will be the amount of local remittances in transit at the beginning of the month and its closing balance that outstanding at the end of it; and these amounts taken from the Remittance Check Register maintained separately in a prescribed form should be posted accordingly. The entire amount of the opening balance should then be posted under disbursements, and that of the closing

balance under receipts (care being taken that the amounts entered here as receipts and disbursements are also posted into the Detail Books as receipts and disbursements, respectively, under the head "Remittances in Transit—Local").

Inward Settlement Account and Exchange Account Abstracts

54. The totals from the Abstracts of Inward Settlement Accounts should then be posted in the relevant statement. The totals in the Exchange Account Abstracts should be entered in the Central Statement only.

Completion in the Book Department

55. The Statements of Disbursers' Accounts must be completed in the Book Department by the entry in them of the amounts which pass into the Detail Books through the Combined Transfer Ledger and Abstract. An abstract, in the following form, of the entries in that Abstract must be drawn up at foot of that document :—

Debi.s.		Nature of heads	Credits	
A Deduction from Receipts	B Additions to Disburse- ments		C Additions to Receipts	D Deductions from Disburse- ments.
Rs. P.	Rs. P.		Rs. P.	Rs. P.
323·00	..	Revenue Heads	134·00	..
..	1,247·00	Service charges .. ..	..	721·00
..	1,117·00	Debt and other heads ..	1,332·00	..
323·00	2,364·00	Total	1,966·00	721·00
..	2,687·00	Total Debits and Credits ..	..	2,687·00
Column C diminished by Column A			.. ..	1,643
Column B diminished by Column D			.. ..	1,643

The figures are inserted to show how the calculations should be made. Those in the first three lines should be taken, by totalling, from the Combined Transfer Ledger and Abstract ; the fifth line will be found, on each side, by adding the pair of figures in the fourth line, and must be agreed, before going further, with the totals of the Combined Transfer Ledger and Abstract ; the figures in the sixth and seventh lines will be brought out, by subtraction, from the fourth.

The figures in the last two lines (which will always be equal), should then be posted in the Statement of Disbursers' Accounts against the head "Transfers".

NOTE.—In an Account Office where the departmental system of accounts has been introduced the drawing up of the abstract may be discontinued at the discretion of the Account Officer.

56. Lastly, the balances under the head "State Bank Deposits—Provincial" should be entered in the Provincial Statement, the debit or credit balances under this head being entered in the column "Receipts" or "Disbursements," as the case may be, and the closing balance of the previous month being entered in the column opening balance. Care should be taken to enter in the Detail Book against the head "State Bank Deposits" under Receipts or Payments, as the case may be, the amounts shown in the Statement of Disbursers Accounts under this head. The transactions relating to "State Bank Deposits—Central" will be shown in the Statement of Disbursers' Accounts prepared by the Accountant General Pakistan Revenues, and not in the Statement of Provincial Accountants General.

Check of Totals

57. The form thus prepared will bring together the aggregates of the month's receipts and payments with the opening and closing balances of all officers rendering accounts to the Accountant General, and so furnish an affective check on the grand totals of the several Consolidated Abstracts as made out in the Abstract of Major Head Totals prescribed in Article 241. The latter shows the amounts received and paid *on all accounts*, the Statement of Disbursers' Accounts the amounts received and paid by all *Accountants*. The grand totals of receipts and payments in both should therefore be equal.

CHAPTER 7.—GENERAL RULES AND PROCEDURE APPLICABLE
TO EXCHANGE ACCOUNTS.

Introductory	58
Nature and Scope of Exchange Accounts	59
Vouchers accompanying Exchange Accounts	70
Inter-departmental Adjustments	73
Transactions with Pakistan States and Foreign Governments	76
Settlement Account transactions wrongly included in Exchange Accounts	77
Cash remittances between Account Circles	78
Watching of Adjustments	79
Exchange Account for June	80
Exchange Account for June Final and Supplementary	81
Due dates	82

Introductory.

58. The several kinds of accounts through which transactions arising in one account circle will be passed on to another account circle for adjustment are :—

- (1) Exchange Accounts ; and
- (2) Accounts of Inter-Government Adjustments consisting of the Account of Inter-Provincial Suspense and the Adjusting Account between Central and Provincial Governments. These accounts are otherwise known as Settlement Accounts.

The general rules and procedure applicable to Exchange Accounts are set out in this Chapter.

The Account Current between England and Pakistan is also to be regarded as of the nature of an Exchange Account, but the rules and procedure applicable to it are set out separately in Chapter 16. The rules and procedure relating to the settlement accounts mentioned above are contained in Chapter 8.

Nature and Scope of Exchange Accounts.

59. The Exchange Accounts procedure with its system of original and responding debits and credits shall be operative only within the sphere of the accounts of the Central Government and shall be utilised for the settlement of transactions between different central account circles, namely, Central Civil Defence and Posts, Telegraphs and Telephones.

60. Exchange Accounts shall comprise not only accounts between account circles which exchange accounts direct with each other but also accounts between account circles which exchange their accounts through another account circle with which both parties are in direct account.

61. An Exchange Account should purport to be an extract from the books of the Account Officer who despatches it and to show the amounts he has passed to the debit or credit of the other party to the account with any necessary explanation of the credits and with documents supporting the debits.

62. The routine of an Exchange Account shall be as follows : A, in his accounts, debits a certain charge to "Exchange Account between A and B" and will send an extract from his accounts, including this charge, to B ; B, accepting the charge, will debit it to its proper head by credit to "Exchange Account between A and B", and send an account including this credit to A ; no further entries in account will be required to complete the transaction. But if A, after debiting B, discovers before the accounts for the year are closed that the charge should be debited elsewhere, he will in his next account, debit the proper account by *minus* debit to "Exchange Account between A and B," thus cancelling the original debit raised by him. It may happen that B may credit A in the same month in which A debits B. In this case the two original entries will answer each other, and no further adjustment will be required.)✓

NOTE 1.—An Exchange Account being an extract from books which are posted monthly can only be sent monthly and supplementary statements of omitted credits or debits are impossible errors, if any, necessitate debits or credits to other heads, and so, must be corrected in the accounts of other months. The Exchange Account for June will be an exception ; the June Preliminary accounts will report the effect of all transactions known up to date of completion of the preliminary Consolidated Abstract, whereas the final account for June will show the effect of all transaction which are afterwards brought into the same year's accounts and, will especially include the response to the preliminary inward accounts.

NOTE 2.—Erroneous debits or credits adjusted in the accounts of a previous year should be written back by fresh credits or debits and not by *minus* debits or *minus* credits.

NOTE 3.—The total debits and credits in an Exchange Account must tally with the corresponding entries in the Consolidated Abstract and the Ledger. No differences should on any account be allowed and if any occur they should be investigated and reconciled.

63. (The following is a list of authorised Exchange Accounts :—

Exchange Accounts between	Civil and Civil	..	..	Each Civil Accountant General with each other Civil Accountant General.
Ditto	.. Civil and Posts Telegraphs and Telephones.	..	..	As detailed in the Annexure to Chapter 14.
Ditto	.. Civil and Defence Services	..	..	Each Civil Accountant General with each Defence Account Officer.
Ditto	.. Defence Account Officers	..	..	Each Defence Account Officer with each other Defence Account Officer.
Ditto	.. Posts, Telegraphs and Telephones and Defence Services.	..	..	As detailed in the Annexure to Chapter 14.

NOTE.—Due to the abolition of the head, "Exchange account with Railways", the Exchange accounts connected with (i) Civil and Railways", (ii) "Railways and Posts, Telegraphs and Telephones" and (iii) "Railways and Defence Services", have been deleted from this list. See also Chapter 13 of this Code.

64. The heading or name of each Exchange Account is fixed and shall remain the same whether it appears on the books of one party to the account or on those of the other party ; thus the account which is exchanged between the Accountant General, Pakistan Revenues, and the Accountant General, West Pakistan, shall be called "Exchange Accounts between Pakistan Revenues and West Pakistan" and never "Exchange Accounts between West Pakistan and Pakistan Revenues"; the Pakistan Revenues side shall be the first side of the account and the West Pakistan side the second side.

65. The instructions contained in Chapter 10 regarding the form and treatment of Exchange Accounts shall apply generally to the treatment of all Exchange Accounts ; special rules applicable in any case shall be such as are given in the special chapter relating to the Exchange Accounts concerned.

66. As a general rule no item of receipt or payment should appear in an Exchange Account when no change in incidence is involved. Except in the cases noted below, all transactions pertaining to the Central Government should be adjusted in the Central section of the books of the Accountant General in whose circle they are received or paid.

- (i) Transactions pertaining to Defence Services (including Military Engineer Services and the Pakistan Navy), the Posts, Telegraphs and Telephones Departments should be passed on for adjustment to the Account Officer of those departments.
- (ii) The transactions mentioned below, which are required to be brought together in a single account for the whole of Pakistan should be passed on for adjustment through the Exchange Account to the Account Officer named against each :
 - (a) transactions referred to in Article 148—to the Accountant General, Pakistan Revenues ;
 - (b) *Deleted.*
 - (c) refunds made on the authority of refund orders issued by the Collector of Customs, Karachi, on account of Pakistan import duties on trade goods transmitted to Kashmir and Foreign territories—to the Accountant General, Pakistan Revenues ;
 - (d) transactions on account of the Mines Department—to the Accountant General, Pakistan Revenues and the Comptroller Southern Area ;
 - (e) *Deleted.*
 - (f) *Deleted.*
 - (g) transactions relating to the Opium Department—to the Accountant General ; West Pakistan.
 - (h) The transactions relating to the opium Department to the Accountant General, West Pakistan.
 - (i) the transaction of the Income Tax Department, appearing in the treasury accounts of Northern Area, West Pakistan should be passed on to the Accountant General, West Pakistan, Lahore while similar transactions relating to Southern Area, West Pakistan should be passed on to the Accountant General, Pakistan Revenues.
 - (j) interest on Public Debt of Central Government paid in the province in Pakistan will be finally accounted for on the Books of the Accountant General, Pakistan Revenues, and should be debited to him in the Exchange Accounts.

while similar transactions relating to Quetta Kalat and Southern Areas should be passed on to the Accountant General, Pakistan Revenues.

67. The entries made in an Exchange Account will either be original entries

or responding entries. An original entry is one in connection with which cash is either received or paid or for which a transfer adjustment is made for stores or labour supplied ; it may also be a write-back. A responding entry is a response to an original entry and may also be a write-back.

68. A responding debit or credit should not, ordinarily appear in Exchange Accounts, in anticipation of the original credit or debit in the accounts of the other party. But any two Account Officers may arrange in respect of any particular class of transactions, to afford credit in advance of the debit or *vice versa*, care being taken to prevent double adjustments.

NOTE 1.—An Account Officer to whom an advance made to Government servant in another circle is debited through Exchange Account may, if he receives intimation of the advance earlier take it to the relevant head and afford anticipatory credit to Exchange Account.

NOTE 2.—Deleted.

NOTE 3.—Deleted.

69. Subject to the exceptions mentioned below and to any other exceptions which may be authorised by the Comptroller and Auditor General, net payments only shall be entered in the account passed on to the other party to the Exchange Account.

- (i) In the case of deductions on account of Income Tax, Postal Life Insurance Fund, the I. C. S. Family Pension Fund, the Superior Services (India) Family Pension Fund, the Indian Military Service Family Pension Fund, the Indian Military Widows' and Orphans' Funds, rent of public buildings (including electric intallations, water supply, etc.) from the pay, establishment and pension bills, which are to be passed on to another account circle for adjustment, the Civil Accountant General in whose circle the bills are paid should credit the deductions to the relevant head and pass on the gross amount of the bills to the other party to the account.
- (ii) In cases, where the entire amount of a bill for leave salary is debitable to the Defence Department, the gross amount should be passed on to the nearest Defence Account Officer, any recoveries on account of Income-tax and other deductions being adjusted in the books of the paying Account Officer, or where under any rule or order, such credits are adjustable on the books of a different Account Officer passed on to the Account Officer concerned.

Vouchers accompanying Exchange Accounts

70. When a charge is paid in one account circle and is passed on through the Exchange Accounts to be adjusted in another circle, the Account Officer of the paying circle shall be responsible for obtaining a voucher which is correct in point of from, and which sets forth the charge with sufficient detail and clearness and also for the arithmetical correctness of the calculations in the bill. Unless it is expressly provided otherwise, vouchers must be forwarded to the adjusting Account Officer in support of the debits in the Exchange Account. It is not necessary for the Account Officer finally adjusting the charge to check the arithmetical calculations of the vouchers.

71. Cheques issued by Disbursing and Account Officers of the Defence Department, should after audit be passed on to the Military Accounts Department

in support of the debits in the Exchange Accounts. Cheques issued on civil treasuries by other officers not rendering accounts to the Civil Accountants General will not be passed on in support of the debits in the Exchange Accounts but will be retained by the Civil Accountants General for audit and final custody. The treasury schedules of these cheques should be compared carefully with the cheques before the schedules are passed on with the Exchange Accounts.

72. The adjusting Account Officer should not reject an item because the voucher is not in order or is wanting ; it should be accepted and adjusted but placed under objection. The chief question for the adjusting officer to decide should be whether the entry properly belongs to the accounts kept in his office and if on the face of the account he cannot say that the item is not adjustable on his books he should accept it and adjust it against the proper service head ; though if it be imperfectly vouched or described, or seem rather to belong to another account circle he should enter it in the outgoing objection statement or, if necessary, address the disbursing officer direct.

Inter-departmental Adjustments

73. In the case of services rendered or stores supplied by one Department of the Central Government to another for which adjustment in accounts is permitted, the serving department should take credit in its accounts by debit to the department served. The debit should at once be accepted in the accounts of the latter and adjusted to the proper head of account. As an exception to this rule, original credits should be afforded in respect of the cost of maps issued by the map offices to departments of the Central Government.

74. The cost of stationery supplied to and printing work done for the paying departments of the Central Government, such as Posts, Telegraphs and Telephones and Defence Departments, etc., by the Central Stationery Office and the several presses of the Central Government should be debited to the several departments by the Civil Accountant General concerned, through the monthly Exchange Accounts with the respective Account Officers. If the monthly debits raised by the Civil Accountant General in his Exchange Accounts are based on approximate figures only, supplementary debits may be raised by him annually, before the accounts are finally closed, against the several Departments for the adjustment of any differences between the actual charges for the whole year and the approximate charges included in the monthly Exchange Accounts. Any adjustments which remain outstanding even after the close of June Final accounts should be carried out in the accounts of the following year.

75. The vouchers for charges for stationery supplied from the Central Stationery Stores to paying departments of the Central Government will be sent by the Central Stationery Stores direct to the Account Officers concerned and the numbers and dates of the forwarding letters should be quoted against the items of debits appearing in the Exchange Accounts in respect of them. No vouchers will, however, be sent in support of debits for the cost of printing work (including the cost of stationery used in printing) raised in the Exchange Accounts.)

Transactions with Pakistan States and Foreign Governments

76. If an Account Officer in whose circle a transaction on behalf of a Pakistan State arises is not in account with the State, he should pass on the transaction through the Exchange Account to the Account Officer who has been nominated for settling accounts with that State—*vide* Annexure to Chapter 9. This procedure shall apply *mutatis mutandis* to transactions with Foreign Governments.

Settlement Account transactions wrongly included in Exchange Accounts

77. If a civil Exchange Account received by a Provincial Accountant General contains an item which should have been passed on to him through the Inward Settlement Account, it will not be necessary to ask the originating Account Officer to write it back and pass it on through the correct account. Such an item should be adjusted by the Accountant General receiving the account to the proper head, necessary adjustments between Central and Provincial balances being effected by him in the usual manner.

Cash Remittances between Account Circles

78. Remittances of cash between places which are situated within the jurisdiction of different account circles, other than currency remittances, shall not be adjusted through the Exchange Accounts. In respect of such remittances the Account Officers at both ends should operate on the head "Foreign Remittances", and the adjustment under this head should be watched centrally by the Accountant General, Pakistan Revenues.

Watching of Adjustments

79. Both Account Officers, between whom an account is exchanged, shall be equally responsible for the clearance of each item passing through it and both should keep a watch over the progress of adjustment on the plan prescribed in Articles 144 to 146. Objections should be intimated by one party to the other through Objection Statements—*vide* Article 142.

Exchange Account for June

80. Every effort should be made to clear the Exchange Account items within the year of account. The Objection Statements relating to the preliminary accounts of June must be despatched promptly after receipt of accounts and the objections must be as promptly answered; any new items which may come to light should be made the subject of correspondence; but no Accountant General should make an adjusting entry on account of an item mentioned in correspondence, in anticipation of its appearance in an Exchange Account, unless the other office states distinctly that it will appear in his account.

Exchange Account for June Final and Supplementary

81. The final Exchange Account for June need not detail the items of the preliminary account, but must open with its gross debit and gross credit. This Exchange Account should include responding entries only and no original entries should appear except with the consent of the other party to the Account.

Any corrections or adjustments found necessary after the despatch of the June Final Exchange Account may, if the other party to the account agrees, be communicated by means of a Supplementary Exchange Account.

Due Dates

82. The dates of despatch of Exchange Accounts by the Civil, Posts Telegraphs and Telephones and Defence Accounts Officers shall be as given in the following statement :—

Name of the Account Officer despatching the account	Due date for accounts from July to May A	Due date for Accounts for June preliminary B	Due date for accounts for June Final C	Remarks
Civil Account Officers other than Accountant General, Pakistan Revenues.	25th of the next month for account with the Accountant General, Pakistan Revenues except in the case of the Audit Officer Industries, Supply and Food who sends out the account on the last day of the next month; last day of the next month for account with Posts, Telegraphs and Telephones Account Officers and 3rd of the second month for other Exchange Accounts.	25th July for account with the Accountant General, Pakistan Revenues except in the case of the Audit Officer Industries, Supply and Food who sends out the account on the last day of the month : 31st July for account with Defence and Posts, Telegraphs and Telephones Account Officers and 3rd August for other accounts.	15th September	
Accountant General, Pakistan Revenues.	18th of the second month.	18th August	22nd September.	
Posts Telegraphs and Telephones Account Officers.	Last day of the next month.	31st July.	15th September.	
Defence Account Officers other than Controller of Naval Accounts.	5th of the second month.	5th August	1st October.	
Controller of Naval Accounts.	25th of the next month.	25th July		

CHAPTER 8.—INTER-GOVERNMENT ADJUSTMENTS.

Introductory	83	Adjustment of certain fees, etc., collected by Provincial Governments on behalf of the Central Government and paid by the latter to the former	95
Transactions between Central and Provincial Governments	84		
Periodical adjustments of Inter-Government transactions through the Bank	86	Adjustment of repayment of debt by Provincial Governments to the Central Government	96
June transactions	88		
Register of Adjustments with the State Bank and Advice of Adjustments to the Bank	89	Adjustment of net disbursements in the United Kingdom on behalf of Provincial Governments	97
Clearance of the head "Adjusting Account between Central and Provincial Governments"	90	Transactions under the head "Inter-Provincial Suspense Accounts"	98
Adjustment of pensionary charges recoverable from Provincial Governments but charged in the first instance on Central (Federal) Revenues under certain Sections of the Act	92	Sub-heads under the head "Inter-Provincial Suspense Accounts"	99
		Clearance of Inter-Provincial transactions through the Bank	100
Adjustment of the share of Jute Export Duty payable to Provincial Governments	93	Broadsheet of State Bank Deposits—Central Accounts Office and Central Accounts Office—State Bank Suspense	101
		Form of Settlement Accounts	102
Adjustment of grants from the Central to Provincial Governments	94	Disposal of Settlement Accounts	108
		Objections	110
		State Bank of Pakistan Remittances	110A

Introductory

83. The general outline of the procedure connected with the settlement of transactions between a Provincial Government and the Central Government and between one Provincial Government and another is set forth in Chapter 2 of Volume I of this Code. The method by which transactions between Governments should be settled through the adjustment of their balance with the Bank, and the detailed accounting procedure relating to such settlement are described in this Chapter.

For the sake of convenience the method of settlement of transactions connected with the issue and payment of telegraphic transfers, drafts, etc. on State Bank Account is also described in this Chapter.

Transactions between Central and Provincial Governments

84. Save as otherwise provided in respect of any particulars classes of transactions (as, for instance, in Articles 92 to 97), all transactions adjustable between the Central and Provincial Governments shall be initially brought to account in the Central and Provincial accounts under the major head "Adjusting Account between Central and Provincial Governments". Ordinarily, for each debit or credit under this head in the Provincial Section of an Accountant General's books there shall be a corresponding credit or debit under the same head in the Central Section and *vice versa*. See also Rule 2 to Article 89.

NOTE 1.—An original credit or debit appearing under the head "Adjusting Account between Central and Provincial Governments" in the accounts of a Government will denote the amount payable by or to that Government to or by the other Government.

NOTE 2.—*Deleted.*

85. Transactions originating in the accounts of a Central Treasury or of a Central Departmental Disbursing Officer rendered to a Provincial Accountant General which are adjustable in the accounts of a province kept by another Accountant General should be passed by the former Accountant General through the Central and Provincial sections of his books under the head "Adjusting Account between Central and Provincial Governments", the debit or credit in the Provincial Section being set off by credit or debit to the head "Inter-Provincial Suspense Accounts" through which the transactions will be passed on to the province concerned for adjustment. Book transactions arising in the Central section of the accounts of a Provincial Accountant General which are adjustable in the provincial accounts kept by another Accountant General should be passed on to the latter through the Exchange Accounts.

1. In the case of supplies by the Central Stamp Store to Provincial Governments, the Accountant General of the Government receiving the supplies should adjust the cost of such supplies against the balances of that Government and afford the original credit through the Exchange Account to the Accountant General, Pakistan Revenues for adjustment.

Periodical adjustments of Inter-Government transactions through the Bank.

86. Central transactions originating in Provincial non-bank treasuries and sub-treasuries will be intimated to Accountants General by Treasury Officers weekly or at other prescribed periodical intervals *vide* Article 117 of Volume II of this Code. These transactions should be consolidated by the Accountant General in Part I of the Register of Adjustments with the State Bank (Form 11) and advices should be sent by him weekly or at other prescribed intervals to the Central Accounts Section of the Bank for making necessary transfers between the balances of the Central Government and of the Provincial Government. Other inter-Government transactions whether appearing in the Treasury, Departmental or Exchange Accounts or originating in the books of the Accountant General should usually be advised to the Central Accounts Section of the Bank for adjustment once a month as soon as the accounts of a month are closed, though by mutual agreement between the Governments concerned and in consultation with the Bank, arrangements may be made to effect adjustments through the Bank at more frequent intervals.

NOTE.—If the State Bank desires, specimen signatures of the Account Officers signing the advices may be supplied to the Bank.

87. The Central Accounts Section of the Bank will carry out adjustments in its accounts for a month if the necessary advices relating to that month are communicated to it not later than the seventh of the succeeding month, the advice issued on that date by distant provinces being sent by telegram. On the 7th of each month (except July) or on the previous working day, if the 7th happens to be a holiday a memorandum should invariably be sent to the Central Accounts Section of the Bank intimating the number and date of the last advice sent to the Bank for adjustment in the accounts of the previous month. The special procedure for sending advices in respect of June transactions is laid down in the following Article.

Succeeding transactions

88. Inter-Government adjustments in respect of transactions pertaining to a financial year will not be carried out by the Bank in the accounts of that year if the necessary advice is not sent so as to reach it on the 15th of July of the succeeding year at the latest. Special steps should, therefore, be taken to collect and settle

so far as possible all cash and book transactions involving inter-Government adjustments that originate towards the close of the year and to advise the necessary transfers to the central accounts Section of the bank by the 15th of July. The Accountant General should obtain in proper time from treasury officers and Departmental Disbursing officers rendering accounts to him returns of inter-Government transactions taking place in June in advance of the submission of accounts for that month. Similarly, in respect of provincial transactions arising in the accounts of the Posts, Telegraphs and Telephones and Defence Account Officers for May and June the Accountant General will receive advance schedules by the 25th June and 10th July respectively (*vide* Articles 166 and 187). The inter-Government transactions thus collected from the different sources and those arising from a preliminary audit of treasury and departmental accounts for June should be advised in batches to the Central Accounts Section of the Bank on the 5th, 10th and 15th of July by telegram, if necessary, or on the previous day if any of these dates is a holiday, for necessary adjustments against the balances of the Governments concerned in the accounts of June. An advice of adjustment should invariably be sent to the Central Accounts Section of the Bank on each of these dates, a *nil* statement being rendered when there are no adjustments to be communicated. The last advice to be issued on the 15th of July should include a certificate of the Accountant General that no further adjustment will be intimated to the Bank for inclusion in the Accounts of the previous financial year.

As inter-Government transactions pertaining to a financial year will not be settled and finally adjusted in the accounts of that year if they come to notice after 15th July of the following year they should be left outstanding under the head "Adjusting Account between Central and Provincial Governments" or under "Inter-Provincial Suspense Accounts", as the case may be, in the section of the accounts in which they originate, but care should be taken to see that these outstandings are cleared at the earliest possible opportunity in the accounts of the following year through the requisite advices to the Bank.

Register of Adjustments with the State Bank and Advice of Adjustment to the Bank.

89. Transactions involving adjustments between the Central and Provincial Governments through the Bank should be collected by a Provincial Accountant General in a Register of Adjustments with the State Bank (Form 11). In Part I of the Register should be entered in appropriate columns the receipts and payments on account of the Central Government in non-bank treasuries and sub-treasuries intimated weekly or at other prescribed intervals by Provincial Treasury Officers. The net total of the debits or credits worked out in this Part should be taken at the end of each period to Part II of the Register in which the unadjusted balances of the previous month under the head "Adjusting Account between Central and Provincial Governments" as worked out in Part III of the Register should also be brought forward. Adjustments between Central and Provincial Governments which are initiated by the Accountant General with the Bank but which are not passed through the head "Adjusting Account between Central and Provincial Government" (*vide* Articles 93, 94 and 96) should also be entered in Part II in the appropriate column. Advices of adjustments in Form 12 should then be prepared on the basis of figures worked out in this Part and sent to the Central accounts Section of the Bank for the necessary transfers between the balances of the Central and Provincial Governments, a copy of the advice being simultaneously forwarded to the Accountant General, Pakistan Revenues.

Part III of the Register should bring together the debits and credits under the head "Adjusting Account between Central and Provincial Governments" brought

to account in the Treasury, Departmental, etc., accounts and abstracts of the Provincial section. The total debits and credits worked out in this part should be agreed with the Provincial Detail Book and the unadjusted balance at the end of the month should be transferred to Part II of the Register of the next month for inclusion in the next advice to the Bank.

NOTE.—In lieu of the Register prescribed in this Article, the Accountant General, Pakistan Revenues, may maintain a simplified register in a form prescribed by the Comptroller and Auditor General.

In lieu of Part I of the Register, the Accountant General, East Pakistan, has been authorised to maintain a separate register wherein the relevant figures from Treasury, Departmental and other accounts are consolidated.

A separate register consisting of only one part corresponding to Part II of the Register will be maintained by the Accountant General, Pakistan Revenues for watching the clearance of certain transactions between the Central Government and other Provincial Governments in respect of which money settlement is effected at his instance; e.g., London transactions of Provincial Governments; distribution of Provincial Governments' share of the Central Sales Tax. A similar procedure may be adopted by other Accountants General in dealing with any transactions of a similar nature.

1. Part III of the Register may, at the discretion of the Accountant General, be posted direct from Parts I and II of the Provincial Detail Book. In that case the unadjusted balance at the end of the month worked out in the Register should be agreed with the Provincial Ledger.

2. The totals of debits and credits under the head "Adjusting Account between Central and Provincial Governments" appearing in the Central section of a Provincial Accountant General's books should agree with the totals of credits and debits appearing under the same head in the Provincial section, and the Accountant General should see that this agreement is effected every month. In making this agreement allowance should necessarily have to be made for differences which may arise in certain cases; for example in the accounts of June differences may arise owing to the fact that transactions of a year between Central and Provincial Governments which come to notice after the 15th July of the following year may be adjusted under this head in the Central/Provincial section without a corresponding adjustment being made in the Provincial/Central section pending clearance in the following year's accounts, *vide* Article 88.

3. The advices of adjustments (Form 12) relating to a financial year issued to the Bank should be numbered serially for each month.

Clearance of the head "Adjusting Account between Central and Provincial Governments".

90. When a Provincial Accountant-General receives intimation from the Central Accounts Section of the Bank in Form 13 that adjustment against the balances of the Central Government and of his province has been made in its books as advised by them, the net debit or credit adjusted by the Bank against the balance of his province should be credited or debited in the Provincial section of his accounts to the head "State Bank Deposits—Central Accounts Office, State Bank" by *per contra* adjustment against the head "Adjusting Account between Central and Provincial Governments". At the same time the Provincial Accountant General should clear the outstandings under the head "Adjusting Account between Central and Provincial Governments" in the Central section of his accounts by debit or credit to the Exchange Accounts with the Accountant General, Pakistan Revenues.

In respect of adjustments against Provincial balances initiated by them, the Accountant General, Pakistan Revenues, and the Audit Officer, Industries, Supplies and Food should on receipt of the clearance memorandum from the Bank (Form 13), clear the outstandings under the head "Adjusting account between Central and Provincial Governments", the *per contra* debit or credit being made by the Accountant General, Pakistan Revenues, under the head "State Bank Deposits—Central Accounts Office, State Bank" and by the Audit Officer, Industries, Supplies and Food, under the head "Account between Pakistan Revenues and the Audit Officer, Industries, Supplies and Food".

All adjustments made against the balance of the Central Government at the instance of other Account Officers are intimated by the Central Accounts Section of the Bank to the Accountant General, Pakistan Revenues, who on receipt of such intimation should debit or credit the head "State Bank Deposits—Central Accounts Office, State Bank" by *per contra* credit or debit to Exchange Account with the Account Officer concerned.

1. In order to avoid exaggeration in accounts, the outstandings under the head "Adjusting Account between Central and Provincial Governments" should be cleared by making deduct entries under the head on the debit and credit sides. When, however, the outstandings under the head are cleared in the following years accounts, the clearance should be effected by plus entries on the credit and debit sides as the case may be instead of by deduct entries.

2. The procedure prescribed in the above rule should be followed in clearing the outstandings under other adjusting heads, namely, "Inter Provincial Suspense Account", Central Accounts Office State Bank Suspense", and "Pakistan Western Railway Suspense/Pakistan Eastern Railway Suspense".

91. Deleted.

Adjustment of pensionary charges recoverable from Provincial Governments but charged in the first instance on Central (Federal) Revenues under certain Sections of the Act.

92. In cases where pensions (including commuted value of pensions) in respect of persons who have served under Provincial Governments are, under certain Sections of the Act, charged on Central (Federal) Revenues but are subsequently recovered from the Provincial Government concerned, the charges for such pensions, if paid at a Provincial treasury, should not be passed through the head "Adjusting Account between Central and Provincial Governments", but should be classified as Provincial transactions under the head "55-Superannuation Allowances and Pensions" or under the head "Inter-Provincial Suspense Accounts", as the case may be. The Provincial Accountant General in whose books the payments are finally adjusted should also bring them into account in the Central section of his accounts under the head "55-Superannuation Allowances and Pensions", the debit under this head being set off by a deduct entry under the same head.

NOTE.—With the omission of Section 247(5) of the Government of India Act, 1935, from the adaptation in the Pakistan (Provisional Constitution) Order, 1947 the pensions of Secretary of State's Officers no longer continue to be "charged" to the revenues of the Federation, particularly as Section 10 of the Indian Independence Act, 1947, does not give any protection in respect of the volatility of these payments. Consequently under Section 156 of the Govt. of India Act, 1935 (as adapted), the pensions in question need not be initially charged to the Revenues of the Federation but may be debited initially to the Provincial Revenues and the procedure prescribed in Art. 92 should be viewed as modified to the extent that the payments of pensions to the Secretary of States Officers borne on Provincial Cadre should be debited initially to the Revenues of Province concerned and recoveries if any in the case of the divisible pensions from the Central Government or other Provincial Governments should be made in the usual manner.

Adjustment of the share of Jute Export Duty payable to Provincial Governments.

93. The share of the net proceeds of export duty on jute or jute products payable by the Central Government to the Provinces under Section 140 (2) of the Act should be adjusted in the accounts in accordance with the procedure described below :—

The Ministry of Finance communicates direct to the Central Accounts Section of the Bank the amounts to be credited to the province of East Pakistan on this account, sending at the same time necessary intimation to the Accountants General, East Pakistan and Pakistan Revenues. In the Central section of his accounts the Accountant General, East Pakistan, should adjust the total of these amounts,

as a deduction under the receipt head "I.—Customs" by credit to "Account between Pakistan Revenues and East Pakistan" while in the Provincial section he should take under the same major head for the amount representing the East Pakistan Government's share of the duty by *per contra* debit to the head "Central Accounts Office—State Bank Suspense". The debits under the Suspense head "Central Accounts Office—State Bank Suspense" should be cleared by the Provincial Accountant General on receipt of intimation of adjustment from the Bank by debit to the head "State Bank Deposits—Central Accounts Office, "State Bank". The Accountant General, Pakistan Revenues, should on receipt of the Bank's intimation afford the necessary credit in his books to the head "State Bank Deposits—Central Accounts Office, State Bank" by debit to "Account between Pakistan Revenues and East Pakistan".

NOTE 1.—The procedure laid down in this Article may be followed *mutatis mutandis* in the case of other classes of transactions involving adjustments of considerable financial consequence.

NOTE 2.—As for the adjustment of the shares of the Sales Tax assigned to provinces, the Central Government communicates direct to the Central Accounts Section of the Bank the amounts to be credited to the several provinces on this account, sending at the same time the necessary intimation to the Accountant's General concerned. The following adjustments should accordingly be made in this connection:—

(a) On receipt of Govt. orders:—

Central Books of Accountant General,
Pakistan Revenues.

Provincial books of the Prov. Accountant General

(1) Dr. (Minus credit)—IV-A.—Sales Tax. . . . Dr.—State Bank Suspense.
Cr.—State Bank Suspense Cr. IV-A. Sales Tax.

(b) On receipt of intimation of adjustment from the Bank:—

(1) Dr. State Bank Suspense Dr. State Bank Deposits.
Cr. State Bank Deposits Cr. State Bank Suspense.

Adjustment of Grants from the Central to Provincial Governments.

94. The procedure for the adjustment of grants payable by the Central Government to Provincial Governments under Section 142 of the Act should be as follows:—

The Accountant General of the Province which receives the grant should debit the amount in the Central section of his accounts to the expenditure head concerned by credit to the Exchange Accounts with the Accountant General, Pakistan Revenues, and require the Bank to effect the necessary transfer between the balances of the Central Government and the Province. He should at the same time make an adjustment in the Provincial section of his accounts crediting the grant to the appropriate head concerned by debit to "Central Accounts Office—State Bank Suspense". The latter head should be cleared on receipt of intimation of adjustment from the Bank by debit to "State Bank Deposits—Central Accounts Office, State Bank".

Adjustment of certain fees, etc., collected by Provincial Governments on behalf of the Central Government and paid by the latter to the former.

95. The proceeds of certain fees, etc., collected by Provincial Governments as agents of the Central Government (e.g., fees under the Petroleum Act, 1934, and the rules thereunder) which are paid to those Governments *in toto* as charges for performing the agency functions should be adjusted in the books of the Provincial Accountants General in the manner indicated below.

The fees, as they are collected, should be credited in the first instance to the Provincial revenues and the amount of any refunds should also be debited to the same revenues. At the prescribed periodical intervals, the net total amount of the fees received during the prescribed period should be credited to the Central Government under the head "XLVI—Miscellaneous" by deduction from the Provincial receipt head initially credited. At the same time, an equivalent amount should be credited to the Province under the head "L—Miscellaneous Adjustments between Central and Provincial Governments", a debit being made under the corresponding expenditure head in the Central section of the accounts.

Adjustment of payment of debit by Provincial Governments to the Central Government.

96. Transactions on account of repayment of debt by a Provincial Government to the Central Government should not be passed through the head "Adjusting Account between Central and Provincial Governments" but should be adjusted in the Provincial and Central accounts in the manner prescribed in Article 154. Payments of interest on such debt should also be adjusted in accordance with the same procedure.

Adjustment of net disbursements in the United Kingdom on behalf of Provincial Governments.

97. Adjustments in Pakistan books in respect of net disbursements in the United Kingdom on behalf of Provincial Governments should not be passed through the head "Adjusting Account between Central and Provincial Governments" but should be made in the manner prescribed in Article 206.

Transaction under the head "Inter-Provincial Suspense Accounts".

98. Transactions arising in the accounts of one Province which are adjustable against the balance of another should be initially accounted for under the suspense head "Inter-Provincial Suspense Accounts". The accounts through which these transactions are reported by one Provincial Accountant General to another shall be known as Settlement Accounts. A Settlement Account despatched by an Accountant General will be his Outward Settlement Account and the account received by him will be his Inward Settlement Account.

Transactions originating in the accounts of the Accountant General, Pakistan Revenues, and the Audit officer, Industries, Supplies and Food which are adjustable against the balances of a Province should be brought to account in their books under the head "Adjusting Account between Central and Provincial Governments". Accounts of these transactions which are sent by these officers to Provincial Accountants General fall under the category of Settlement Accounts and should be treated in the same way as the latter accounts.

Sub-heads under the head "Inter-Provincial Suspense Accounts".

99. Under the head "Inter-Provincial Suspense Accounts" a separate sub-head should be opened for account with each Provincial Government, e.g., "Government of West Pakistan", "Government of East Pakistan", etc. Separate detailed heads may be opened under each of these sub-heads indicating the nature of the connected transactions, e.g., cheques, remittances, miscellaneous receipts, miscellaneous payments, etc.

NOTE.—In the books of the Accountant General, Pakistan Revenues, and the Audit Officer, Industries, Supplies and Food, similar sub-heads and detailed trades may be opened under the head "Adjusting Account between Central and Provincial Governments".

Clearance of Inter-Provincial transactions through the Bank.

100. All Inter-Provincial transactions brought to account in a month in the various accounts and abstracts in an Account office should be brought together for the whole account circle in Part III of the Register of Adjustments with the State Bank (Form 11) and the net credits and debits worked out in this Part under the head "Inter-Provincial Suspense Accounts" should be transferred to the relevant columns of Part II of the Register after agreement with the Detail Book. An Advice of adjustment should then be prepared in Form 12 on the basis of figures entered in this Part and sent to the Central Accounts Section of the Bank for the necessary transfers between the balances of the originating Province and each of the other Provinces concerned. Simultaneously, copies of the advice supported by schedules, vouchers and other papers should be forwarded to the Account Officer, concerned for them to incorporate the transactions in their books.

On receipt of intimation of adjustment from the Bank in Form 13 the Account Officer who initiated the adjustment, should clear the outstandings in his accounts under the head "Inter-Provincial Suspense Accounts" by making deduct entries by *per contra* credit or debit to the head "State Bank Deposits—Central Accounts Office, State Bank". When a copy of the same intimation is received by the other Account officer concerned, he should make an adjustment in the Provincial section of his accounts under the head "Central Accounts Office—State Bank Suspense" by *per contra* debit or credit to the head "State Bank Deposits—Central Accounts Office, State Bank". Suitable sub-heads may be opened under the head "Central Accounts Office—State Bank Suspense" to correspond with the different Account Officers operating on the Central Accounts Section of the Bank. See also Rule below Article 90 and the last sentence of Articles 108.

NOTE 1.—The provisions of Rule I under Article 89 apply also to the entries made in Part III of the Register under the head "Inter-Provincial Suspense Accounts".

NOTE 2.—As transactions between a Provincial Government and the Government of Burma (including the Burma Railway Board) are adjusted with the Bank in the same manner as inter-Provincial transactions, they should also be included in Parts II and III of the Register.

Broadsheet of State Bank Deposits—Central Accounts Office—State Bank Suspense.

101. This broadsheet, which is maintained in Part IV of the Register of Adjustments with the State Bank (Form 11) shows on one side the net debits or credits adjustable against the balance of a Province during a month in respect of which advices have been sent to the Bank by the Accountant General of that Province, as well as by other Account Officers and on the other side the particulars of adjustments effected with reference to such advices by the Central Accounts Section of the Bank against the balance of that Province in the same month. The total of the net credits or debits for the month worked out in column 5 (c) of this Part should be agreed with the net figure accounted for under the head "State Bank Deposits (Provincial)—Central Accounts Office—State Bank" in the Consolidated Abstract and if there is any difference it should be investigated and reconciled. The net difference between columns 5 (b) and 3 (b) should be agreed monthly with the net difference between credits and debits under the head "Central Accounts Office—State Bank Suspense" in the Detail Book. The progressive difference under this head should be explained at the foot of the broadsheet as prescribed therein.

Form of Settlement Accounts.

102. The Outward Settlement Account mentioned in Article 98 shall be prepared in Form 11A and shall consist of a copy of the monthly advice of adjustments sent to the Bank (Form 12) supported by schedules of credits and debits and connected vouchers or other documents working up to the net credit or debit advised to the Bank—*vide* Article 100. The schedules accompanying the Account may be prepared in Form 17 with suitable modifications.

103. All transactions should be detailed in the schedules accompanying the Settlement Account but in the case of cheques and remittances of Public Works Officers it should be sufficient to state the amount paid or received at each treasury on account of each Public Works Division. The schedules should be supported by treasury consolidated receipts and paid cheques. Public Works outward items which represent charges for work done should be supported by certificates in a form prescribed by the Comptroller and Auditor General.

104. The Civil Accountant General despatching a Settlement Account should not only state the items correctly but should be prepared to give any information regarding them required by the other party. If the Civil Accountant General receiving the account finds any item which he cannot accept he should re-credit or re-debit it to the originating Account Officer after obtaining his consent.

105. The provisions of Articles 69 (i) and 70 should apply *mutatis mutandis* to transactions passed through the Settlement Accounts. It shall be the responsibility of the Civil Accountant General despatching the Settlement Accounts to see that the payments included in them are such as have been authorised by him or are covered by other general or special authority.

106. Unless it is otherwise arranged by mutual agreement between the Governments concerned, the Civil Accountant General of the Government which renders services or supplies stores to another Government should take credit for the supply in his accounts and initiate necessary adjustments against the balance of the other Government. See also rule 2 under Article 85.

107. In some cases, the Civil Accountant General receiving the Inward Settlement Account obtains information of the transactions included in it through another part of his accounts also. Examples of these cases and the manner in which such transactions should be adjusted in the accounts of the adjusting Civil Accountant General in anticipation of the receipt of the Settlement Account are given below :—

- (i) Cash remitted into, or cheques drawn on treasuries in a Province by Public Works and Forest Officers belonging to another Province should be brought to account in the accounts of those officers under the head "Public Works/Forest Remittances". The debits and credits under this head should be cleared by the Civil Accountant General to whom the Public Works and Forest Officers render accounts, when the corresponding credits and debits are received through the Settlement Account.
- (ii) When recoveries on account of rents are made in one province on behalf of the Public Works Department of another province, the Divisional Officer of the latter province may take credit for the amount under the revenue head concerned by debit to "Public Works Remittances" in anticipation of credit appearing in the Inward Settlement Account, provided that certificates of realisation or rent are obtained.

from the officers who recovered them. Care should, however, be taken to avoid double adjustment in such cases on receipt of the corresponding credit through the Inward Settlement Accounts.

- (iii) When a Provincial Civil Accountant General receives intimation that an advance has been paid in another province to a Government servant under his audit he should adjust it against the relevant head by credit to the head "Suspense Account", the latter head being cleared on receipt of the debit through the Settlement Account.

Disposal of Settlement Accounts.

108. Immediately on receipt of an Inward Settlement Account, the net credit or debit shown in it should be agreed with the net difference of the debit and credit items shown in the accompanying schedules. If any vouchers are wanting or full particulars have not been furnished in respect of any item, or if an item is not *prima facie* adjustable against the province, the necessary particulars in respect of such items should be entered in an Objection Book (Form 23) and the objection communicated to the other Civil Accountant General through an Objection Statement, *vide* Article 110. The several individual items of credits and debits included in the schedules, etc., should then be posted in consecutive series in two Adjustment Registers (Form 14), one for credits and the other for debits, the items of Public Works and Forest receipts and payments which are adjustable in the Divisional Accounts being shown in lump as single entries. The procedure for the communication of these items to the Audit Section concerned for note of classification and for adjustment in the Departmental or other Abstract should be the same as that prescribed for Inward Exchange Account items in Chapter 10. On receipt of the necessary particulars from the Audit Sections concerned, the classification should be noted against each item in the Adjustment Register. Items held under objection as not adjustable by the Province should be classified under the head "Suspense Account—Unclassified Suspense" pending clearance by adjustment against the balance of the Government concerned while items, which are susceptible of final adjustment but cannot be treated as finally disposed of for want of vouchers or full particulars, should be adjusted under the relevant Departmental Adjusting Account or other head concerned, the clearance of both classes of items being watched through the Objection Book and the Objection Statement. After verification that each item in the Adjustment Registers has been classified the total of the column "Adjusted" should be struck, and the difference between the totals of the debit and credit Adjustment Registers should be worked out and agreed with the net credit or debit advised in the Inward Settlement Account. This difference should be adjusted as a deduct entry under the head 'Central Account Office State Bank Suspense' in the relevant adjustment Register, if the adjustment is effected in the same year's accounts, so that the credit and debit Registers may be squared and the debit and credit previously made under this head (*vide* Article 100) may be cleared. *See also* Rule I below Article 90.).

NOTE 1.—Items passed through the Inward Settlement Account which are adjustable in the Public Works and Forest Divisional accounts should be dealt with in the manner prescribed for similar items passed through the Inward Exchange Account, *vide* Note 2 to Article 138. *See also* clauses (i) and (ii) of Article 107.

NOTE 2.—Items passed through the Settlement Account instead of through the Exchange account should be adjusted against the proper head without reference to the originating Accountant General, the necessary adjustment between Central and Provincial balances being effected by the receiving Accountant General in the usual manner. *See also* Article 77.

109. When the grand total of the Adjustment Register has been made the amounts entered in the column "adjusted" should be posted into the Settlement

Account Abstract (Form 21) by each adjuster. Care must be taken that the Abstract is posted only from the Adjustment Registers, and not from the schedules accompanying the inward account or from any other document. When all the Settlement Account adjustments of the month have been posted in it, the Abstract should be totalled and duly examined and submitted to the gazetted officer for approval.

Objections.

110. Every item which is not finally disposed of should be entered in an Objection Statement and in the Objection Book, Forms 22 and 23, with suitable modifications being adopted for this purpose. The procedure for the raising and pursuance of objections should be similar to that prescribed for Exchange Account objections, *vide* Article 142.

State Bank of Pakistan Remittances.

110A. Transactions connected with the issue and payment of telegraphic transfers, drafts, etc., on State Bank Account are accounted for under the Major head "State Bank of Pakistan Remittances", in Section "S.—Remittances—Remittances within Pakistan". These transactions are cleared with the State Bank by corresponding adjustment against the balance of the Government concerned. The clearance of the transactions should be effected and watched in accordance with the procedure laid down below.

110B. The receipts and payments on behalf of the State Bank are required to be cleared with the Bank daily and in the accounts of the month in which the transactions originate. For this purpose the schedules of receipts and payments on account of telegraphic transfers, drafts, etc., received by the Accountant General from treasuries and sub-treasuries during a particular day should, as far as possible, be forwarded to the Bank that same day.

These schedules, as they are received from treasuries and sub-treasuries, should be listed in a special form of advice prescribed by the Bank. This list should be prepared in duplicate by carbon process. One copy of each list should be forwarded to the Central Accounts Section of the State Bank at Karachi, accompanied by the schedules, vouchers and other connected documents and the other copy of each list retained in the Accountant General's office as a record. All advices relating to transactions of a particular month of account should be communicated to the Bank not later than the 7th of the succeeding month, in order that the Bank may carry out the adjustments in its accounts for the month in which the transactions originated in the treasuries. Advices in respect of transactions occurring towards the end of a month should therefore be communicated to the Bank in advance by telegram, if necessary.

110C. The total debits and credits as worked out in the lists mentioned above should be posted in Part III-A of the Register of Adjustments with the State Bank (Form 11).

On receipt of intimation of adjustment from the State Bank, the amount adjusted by the Bank should be credited or debited to the head "State Bank Deposits" by *per contra* minus credit or minus debit to the head State Bank of Pakistan Remittances. When, however, the outstanding under the head, "State Bank of Pakistan Remittances" are cleared in the following years account, the clearance should be effected by plus entries on the debit and credit sides as the case may be instead by deduct entries. At the same time the requisite entries should be made in

the appropriate columns of Part III-A of the Register mentioned above. At the close of the accounts of the month, the total net debits and credits worked out in this part of the Register should be agreed with the corresponding figures under the head "State Bank of Pakistan Remittances" in the Detail Book. The total debits and credits should then be posted in lump in the appropriate columns at the end of Part IV of the Register, in order that the monthly total net debits or credits in columns 5 (C) of the Register may agree with the next adjustment under the head "State Bank Deposits—Central Accounts Office, State Bank".

NOTE.—In respect of transactions taking place in a Central treasury under the audit control of a Provincial Accountant General, the Accountant General concerned should prepare three copies of the advice to the Bank. One copy of the advice, accompanied by treasury schedules, etc., should be forwarded to the Central Accounts Section of the State Bank for adjustment against the balance of the Central Government. The second copy of the advice should be forwarded simultaneously to the Accountant General, Pakistan Revenues, to enable him to watch the necessary adjustment by the Bank. On receipt of intimation of adjustment from the Bank, the Accountant General, Pakistan Revenues, should debit or credit the head "State Bank Deposits" by *per contra* credits or debits to his Exchange Account with the Account officer concerned. The debits afforded through the Public Works Officers shall also be brought to account by the Director of Audit and Accounts Works. A Broad Sheet in the form ATM 116 will be maintained in that Office. No further action is, however, necessary for the adjustment of the debits in other Area Audit and Account Offices.

West Pakistan Internal Adjusting Account.

110D. Consequent on the integration of the various provinces and States in West Pakistan with effect from 14th October, 1955, Provincial transactions, originating in the books of one Area Audit and Account office in West Pakistan, which are adjustable on the Books of another Area's Audit and Account office, should be transferred without any monetary settlement by the former to the latter through the minor head "West Pakistan Internal Adjusting account", in section, "P—Deposits and Advances Part IV Suspense." It should be operated upon in the same way as the suspense head, "Departmental Adjusting Account". Its clearance should be watched by the respective Area Audit and Account officers and the amounts outstanding under this head should be adjusted under the final heads by *per contra* minus debit/credit to this head. It is the duty of each Area Audit and Account officer of West Pakistan to ensure that all the vouchers schedules in respect of the amounts, booked under this suspense head in the monthly accounts, are sent to the other Area's Audit and Account officer of West Pakistan to enable him to adjust them in his accounts. The Accountant General, West Pakistan, Lahore should maintain a Broad Sheet in form A.-O. 11-D to watch the clearance of the Balances against each Area Audit and Account office. For this purpose the various Area Audit and Account officers in West Pakistan have to furnish to him along with the monthly Civil Account, a summary in form A.-O. 11-B showing the Circlewise break up of the debits and credits appearing in the said account under aforementioned head. Separate summaries should be prepared for debits and credits.

2. After the despatch of the monthly Civil account on the 24th of the month following that to which it relates, a broad sheet in form A.T.M.-130 should be prepared separately for debits and credits in respect of every other circle of account, the figures in Column 2 of the broad sheet being taken from the inward account of the suspense head, received from the respective Circles and those in Column 3 from the Detail Book and Classified Abstract. The outstanding items should be fully explained. An abstract in the form A. O. 11-C should be furnished to the Accountant General, West Pakistan on the 20th of the second following month. To facilitate the preparation of the above returns a detailed head relating to each circle of account should be opened in the Detail Book and the classified Abstracts.

3. A collective record of the Adjustment made and the objections raised should be maintained in forms A. O.-14 and 23 respectively and objections communicated

through form A. O.-22. An abstract in form A. O. 11-B (both for debits and credit relating to each circle of account supported in case of original items shown in Column 2 of form A. O. 11-B by necessary Schedules in form A. O. 17 and the requisite vouchers and particulars constitutes the outward account of the suspense head to be issued on the 3rd of the Second following month as in the case of Settlement Accounts.

4. In the event of a dispute concerning the adjustment of an item booked under the suspense head, the matter should be referred to the Accountant General West Pakistan for issue of a directive on the analogy of the provision made in article 136.

Works Audit Suspense.

110-E. The Provincial transactions originating in the books of the Director of Audit and Accounts, Works, Lahore, which are finally adjustable in the books of Accountant General, West Pakistan, Comptrollers Northern Area and Southern Area and *vice versa* will be transferred without any monetary settlement through the new minor head "Works Audit Suspense" to be opened under the Major Head "Suspense Accounts" in the section P—Deposits and Advances Part IV Suspense. It will be operated upon exactly on the same lines as the suspense head "West Pakistan (Internal) Adjusting Accounts". Its clearance will be watched by the respective Account Officers and the amounts appearing under this head will be adjusted under the final heads by *per contra* minus debit/credit to this head. The Accountant General, West Pakistan, Lahore, will maintain a broad sheet in the form "A.O.-11-G" to watch the clearance of the balances against each Account Officer.

2. For purposes of efficient control the head "Works Audit Suspense" will be sub-divided into following four detailed heads :—

- I. Remittances into Treasuries.
- II. Public Works Cheques.
- III. Items adjustable by Civil.
- IV. Items adjustable by Public Works Department.

The above head will be operated upon both in the books of the Director of Audit and Accounts, Works as well as in the books of Comptrollers, Northern Area Southern Area and Accountant General, West Pakistan. In the books of the Comptrollers and Accountant General, West Pakistan, the original transactions will appear under the head I, II and IV whereas under the head III responding debits/credits will appear in adjustment of the original credits/debits raised by the Director of Audit and Accounts, Works. Conversely in the books of the Director of Audit and Accounts, Works original transactions will appear only under head III and responding debits and credits under head I, II and IV in adjustment of the credits and debits raised by the various Comptrollers and Accountant General, West Pakistan.

3. In case of items under head, I, II and IV the Comptrollers and Accountant, General, West Pakistan will submit the outward account in form A. O. 17 duly supported by vouchers, treasury schedule, etc., to the Director of Audit and Accounts, Works, whereas the Director of Audit and Accounts, Works will forward the outward account in the same form with supporting vouchers and receipt schedules to Comptrollers and Accountant General, West Pakistan for head III only. This outward account will be despatched to each Account Officer on the 3rd of the second following month. This account will be prepared from the extract of Form 'A.O. 11-E' as discussed hereafter.

The Suspense head will be operated upon directly in the books of the Accountant General, West Pakistan and Comptrollers whereas in the Divisional Accounts, these items will continue to be classified as here-to-fore under the head :

S. Remittances.

Cash Remittances, etc.

P. W. Remittances.

which will ultimately be relieved by the Director of Audit and Accounts, Works in the manner detailed below :—

(I) *Remittances into Treasuries.*

Receipts of P. W. Divisions collected by its own officers are deposited into treasury in lump sum under the head "P. W. Remittance.—I—Remittance into Treasury". In the P. W. Divisional Accounts these amounts are credited to the final receipt head by *per contra* debit to the aforementioned head. Such amounts will with effect from 1st August, 1956, be credited by the Treasury Officers under the Suspense head "Works Audit Suspense—I—Remittance into Treasury." The debit in the Divisional Accounts is to be paired with the credit in the Treasury accounts. This responsibility of pairing will rest on the Director of Audit and Accounts, Works. The Comptrollers and Accountant General, West Pakistan, receiving the treasury accounts will pass on the credits to the Director of Audit and Accounts, Works who on receipt of intimation will clear the suspense head "Works Audit Suspense—I—Remittance into Treasury" by deduct entries, and credit the same under the head "S—Remittance, Cash Remittances etc. P. W. Remittances". A broad-sheet in the form A. T. M.-117 will be maintained in respect of this head in the office of the Director of Audit and Accounts, Works, West Pakistan.

(II) *Public Works Cheques.*

The cheques drawn by the P. W. D. on Civil Treasuries are accounted for as final debits to the relevant P. W. D. heads by credits to "S—Remittances, P. W. Remittance—II—Cheques" in the Divisional Accounts. The cheques when paid appear as a debit in the Treasury accounts under the aforementioned head. With effect from 1st August, 1956, such debits will be booked by the Treasury Officer under "Works Audit Suspense—II—P. W. Cheques" in the manner indicated under "I—Remittances into treasuries" above. The debit in the Treasury Accounts will be paired by the Director of Audit and Accounts, Works with the credit in the Divisional Accounts. A broad sheet for the head will be maintained in form A.T.M. 116 in the office of the Director of Audit and Accounts, Works, West Pakistan, Lahore.

(III) *Items adjustable by Civil.*

This head accommodated transactions originating in P. W. Accounts and adjustable in the Accounts of the Forest Officers. The transactions appearing in the P. W. Accounts which were adjustable in the accounts of the Civil Departments other than Forest were shown in the P. W. Divisional Accounts under the head "P—Deposits and Advances—Part IV Suspense—Departmental Adjusting Account". With effect from 1st August, 1956, this distinction shall be removed. All the transactions which are finally adjustable in the Civil Accounts including forest on account of supplies made or services rendered by P. W. Department will be classified in the Divisional Accounts under the head "S—Remittances—P. W. Remittances". At the end of each month, the amount appearing in the books of the Director of Audit and Accounts, Works under the Remittance head will be transferred to the head "Works Audit Suspense III Item adjustable by Civil". This adjustment will be prepared by the Director of Audit and Accounts, Works before the final closing of the account for the month.

(IV) *Items adjustable by P. W. D.*

Transactions originating in the books of Comptrollers and Accountant General, West Pakistan, which are adjustable in the books of the Director of Audit and Accounts, Works will be brought to account in the books of the former under the Suspense head. The Director of Audit and Accounts, Works on receipt of the account will clear the suspense head "Works Audit Suspense IV—Items adjustable by P. W. D." by *per contra* debit or credit under the head "S—Remittance P. W. Remittance—III, Other Remittance—Items adjustable by P. W. D.". At the same time a memo. of adjustment will be issued by him to the Divisional Offices concerned for adjustment of these items in the Divisional accounts. A suitable broadsheet will also be maintained by the Director of Audit and Accounts, Works to keep a watch over the clearance of each item and also to analyse total uncleared balances under the Remittance head month by month.

"Procedure for the Adjustment of Works Audit Suspense"

F-I. To enable the Accountant General, West Pakistan, Lahore to watch the clearance of the balances outstanding under the suspense head "Works Audit Suspense" in terms of para I above, the various Comptrollers/Director of Audit and Accounts, Works shall furnish to him alongwith the monthly Civil Account a summary in the form 'A.O. 11-E' showing the Circlewise break up of the debits and credits appearing in the said account under the aforementioned head. Separate summaries may be prepared for debits and credits.

II. After the despatch of monthly Civil Account, the broadsheet in form ATM-130 shall be prepared separately for debits and credits in respect of every other Circle of account. The figures in Col. 2 of the broadsheet being taken from the inward account of the Suspense head received from respective circles and those in Col. 3 from the Detail Book and the Classified Abstracts. The outstanding items shall be fully explained. The Abstract in the form 'A.O. 11-F' shall be furnished to the Accountant General, West Pakistan on the 20th of the second following month. To facilitate the preparation of the above returns a detailed head relating to each circle of account shall be opened in the Detail Book and the classified Abstracts.

III. A collective record of the objections raised shall be maintained in form 'A.O.-14 and 23' respectively and objections communicated through form 'A.O.-22'. The extract from form 'A.O.-11-E' both debits and credits relating to each circle of account supported in the case of original items shown in Col. 2 of form 'A.O.-11-E' by necessary schedule in form A.O.-17 and the requisite vouchers and particulars, shall constitute the outward accounts of the Suspense head to be issued on the 3rd of the second following month as in the case of settlement accounts.

IV. In the event of a dispute concerning the adjustment of an item booked under the suspense head, the matter may be referred to the Accountant General, West Pakistan for guidance.

V. In case of cash transactions originating in treasuries relating to P. W. D. which are adjustable in the books of the Director of Audit and Accounts, Works the requisite Receipt and Payment Schedule alongwith the supporting documents and paid cheques will be passed on direct by the Treasury Officer to the Director of Audit and Accounts, Works.

VI. The main Broadsheet in order to watch the clearance of the items outstanding under the head "Works Audit Suspense" for the entire transactions relating to West Pakistan shall however be maintained by the Director Audit and Accounts, Works in the form A. O. 11-G of this code.

CHAPTER 9.—ACCOUNTS WITH FOREIGN GOVERNMENTS AND PAKISTAN STATES.

General Procedure	111	Account with the Central Government of and Provincial Governments in India	130-A
Accounts with British Colonies and Protectorates, etc.	118		
Accounts with the Iraq Administration	119	List showing the names of Foreign Governments and Pakistan States, e.c., and of the Account and Departmental Officers, through whom the transactions relating to these Governments and States should be settled	Annex
Accounts with Aden	120		
Accounts with the Government of Burma and the Burma Railway Board	122		

General Procedure.

111. An authorised list showing the names of Foreign Governments (excepting Burma and India), Pakistan States, etc., and of the Account and Departmental Officers through whom transactions between those Governments and States, etc., and the Governments in Pakistan should be settled is given in the Annexure to this Chapter. The accounts with these Governments, States, etc., are of the nature of advance accounts and are settled by actual recovery of the net debit or payment of the net credit.

The special procedure relating to the adjustment of transaction between Pakistan and Burma is described in Articles 122 to 130 of this Chapter.

The special procedure relating to adjustment of transactions between Pakistan and India is described in Art. 130-A of this Chapter.

112. All transactions adjustable with Pakistan States and Foreign Governments including transactions of Provincial Governments with those Governments and States shall in the first instance be carried against the balances of the Central Government, that is to say, the amounts paid or received on behalf of each Foreign Government or Pakistan State shall be debited or credited in the first instance to the Central Government under the relevant minor head subordinate to the head "Accounts with Foreign Governments and Pakistan States" pending recovery from or payment to the Foreign Government or Pakistan State concerned. Similarly, debits raised against or credits afforded to the Governments in Pakistan by Foreign Governments shall be adjusted in the first instance as debits or credits in the accounts of the Central Government pending final adjustment against the balances of the Provincial Governments of such of the transactions as concern them. Save as provided otherwise in respect of any particular class of transactions, the payments to or by Foreign Governments and Pakistan States in respect of each month's transactions is made by means of cheques, bank draft, bills of exchange or in cash as may be settled by mutual agreement between the parties concerned.

113. If an Account Officer has to adjust a transaction with a Foreign Government or a Pakistan State with which he is not in account, he should pass on the transaction through the Exchange Account to the Account Officer with whom the Government or the State concerned is in account. But see Article 119.

NOTE.—The provision in this Article shall not preclude direct cash payments being made under any rule or order of Government by disbursing officers of Government to Pakistan States for services rendered or supplies made by the latter.

114. When services are rendered or stores are supplied to a Pakistan State by the Defence, Posts, Telegraphs and Telephones and other Departments, the Department rendering the service or supplying the stores should be responsible for recovering the amount due, and when this amount is paid by the Pakistan State into a Government treasury, the credit should be passed on to the Account Officer concerned through the Exchange Account. The payments due to Pakistan States by the Defence Department are made direct by the Defence Account Officer concerned by means of cheques.

115. The Accountant General should after closing the accounts of a month forward to each Foreign Government or Pakistan State with which he is in account, an abstract of the account with each such Government or State working up to the amounts credited or debited by him under the relevant minor head subordinate to the head "Accounts with Foreign Governments and Pakistan States". This account should be prepared in such form and in such detail as may be settled mutually. The Accountant General shall be responsible for obtaining a formal acceptance of the account from the Government or State concerned and for ensuring the prompt settlement of the account.

116. Where deductions made from a voucher pertaining to a Foreign Government or Pakistan State are creditable to the Central or a Provincial Government, the debit to the Government or State concerned should always be for the gross amount.

117. Every case of delay, beyond a period of six months, in the settlement of monthly accounts by a Pakistan State, should be reported to the Ministry of States and Frontier Regions for such action as it may consider proper and a copy of each report should be sent to the Comptroller and Auditor General for information.

Accounts with British Colonies, Protectorates, and mandated territories, etc.

118. The Accountant General, Pakistan Revenues, shall exchange regular two-sided accounts with the following Colonies, Protectorates and Mandated territories :—

Ceylon.

The Straits Settlements.

Hong Kong.

Federation of Malaya.

Southern Rhodesia.

Mauritius.

There shall also be separate accounts between the Accountant General, Pakistan Revenues, and the Governments of Perlis and Sarawak for the adjustment of payments of the pensions of certain pensioners of those Governments residing in Pakistan. These accounts are one-sided as no payments are at present made by the Perlis and Sarawak Governments on behalf of the Government of Pakistan.

1. Charges of the Straits Settlements recoverable from the United Kingdom, London, should be included in the Account Current between England and Pakistan.

2. In respect of transactions relating to Hong Kong and the Straits Settlements, two separate accounts current should be prepared and sent by the Accountant General, Pakistan Revenues, one for items relating to the civil authorities which should be sent to the Colonial Secretary of Treasury

and the other for items relating to the naval or military authorities which should be forwarded to the Command Paymasters in those territories.

3. Contributions for pensions and the capitalised value of wound, etc., pensions of Government servants lent for service under the Colonies, Protectorates, and Mandated territories mentioned in this Article should also be included in the Accounts Current rendered by the Accountant General, Pakistan Revenues, to those Governments.

4. *Deleted.*

5. The institution of Accounts Current between the Accountant General, Pakistan Revenues and the Colonies, etc., mentioned in this Article, shall not preclude direct settlement of transactions between an authority of that Colony or Protectorate, etc., and an Account Officer in Pakistan in cases in which it has been customary in the past to effect settlement in that manner, e.g., Postal and Money Order transactions and Defence Services transactions settled through I.A.F.A.-602 or A.F.-O. 1706.

6. The Settlement of pensions paid by the Govt. of Nyasaland and Southern Rhodesia on behalf of the Govt. of Pakistan will be made through our High Commission at Nairobi.

119. *Deleted.*

Accounts with Aden.

120. All transactions between Pakistan and Aden, other than Postal, Telegraph and Telephones transactions, shall be adjusted through a regular two-sided account between the Accountant General, Pakistan Revenues and the Finance Officer, Aden the net balance in favour of Pakistan or Aden normally being settled monthly by means of Bank drafts.

NOTE.—The Postal, Telegraph and Telephones transactions should be settled in accordance with the detailed procedure which shall be as laid down in the relevant Posts, Telegraphs and Telephone Manual.

121. *Deleted.*

Accounts with the Government of Burma and the Burma Railway Board.

122. The transactions adjustable with the Burma Government shall be accounted for in the Pakistan accounts under the major head "Account with the Government of Burma" in Section P—Deposits and Advances.

(i) The transactions between the Governments in Pakistan and the Government of the Union of Burma will, for the purposes of adjustment, be broadly classified under the following categories:—

(a) Transactions between the Central Government of Pakistan and the Government of the Union of Burma.

(b) Transactions between each Provincial Government in Pakistan and the Government of the Union of Burma.

(ii) The transactions referred to in sub-para. (i) (a), which will include Civil, Postal Telegraph and Telephones and Defence Services transactions, will be adjusted through an Account Current between the Accountant General, Pakistan Revenues and the Accountant General, Burma. So far as the transactions referred to in sub-para. (i) (b) are concerned, they will be similarly adjusted through an Account Current between the Provincial Accountant General concerned in Pakistan and the Accountant General, Burma.

(iii) In respect of the transactions pertaining to the Government of the Union of Burma, which arise in the Central Section of the books of the Provincial Accountant General in Pakistan [*vide* sub-para. (ii) above] or in the books of the Departmental Account Officers in Pakistan (*vide* Art. 123 below), each Account

123—128]

Officer concerned will send advance schedules with all necessary vouchers, etc., direct to the Accounts Officer concerned in Burma in whose books the transactions are finally adjustable, an intimation of the total credit or debit included in each schedule being sent simultaneously to the Accountant General, Pakistan Revenues, to enable him to effect the necessary transfer of balances through the Central Accounts Section of the State Bank of Pakistan, Karachi.

123. The names of the Departmental Accounts Officer in Pakistan, who will send advance schedules to the Account Officers in Burma are given below :—

Account Officers	Transactions
Financial Advisor and Chief Accounts Officers, Pakistan Western Railway.	Railway transactions arising in or relating to Western Pakistan.
Financial Advisor and Chief Accounts Officer, Pakistan Eastern Railway.	Railway transactions arising in or relating to Eastern Pakistan.
Deputy Comptroller (Posts, Telegraphs and Telephones Branch), Lahore.	Posts and Telegraphs transactions arising in or relating to Western Pakistan.
Deputy Comptroller (Posts Telegraphs, Branch), Dacca.	Posts, Telegraphs and Telephones transactions arising in or relating to Eastern Pakistan.
Military Accountant General, Rawalpindi	Defence Services.

124. The financial settlement between the Central or a Provincial Government in Pakistan and the Government of the Union of Burma will be effected through the Central Accounts Section of the State Bank of Pakistan.

125. The following departmental Account Officers of the Government of the Union of Burma will send and receive advance schedules duly supported by vouchers, etc., in respect of the transactions indicated against each :—

Account Officers	Transactions
1. Controller of Railway Accounts	Railway transactions arising in or relating to the Union of Burma.
2. Controller of Military Accounts	Military transactions.
3. Comptroller, Posts Telegraphs and Telephones	Posts, Telegraphs and Telephone transactions.
4. Chief Accounts Officer, Civil Supplies Department.	Department transactions.

126. Deleted.

127. Deleted.

128. As soon as the accounts of the month in which the transactions take place are closed, statements of credits and debits should be prepared by the Provincial Accountant General concerned and despatched to the Accountant General Burma, supported by necessary vouchers and other documents. Simultaneously and in any case not later than the end of the month following that to which the transactions relate, an intimation should be sent to the Central Accounts Section of the Bank to effect necessary transfers between the balances of the Government concerned in Pakistan and the Government of Burma.

In respect of transactions pertaining to the Burma Government which are adjusted through the Accountant General, Pakistan Revenues, each Account Officer in Pakistan should send advance schedules with all necessary vouchers, etc., direct to the Account Officer concerned in Burma in whose books the transactions are finally adjustable, an intimation of the total credit or debit included in each schedule being sent simultaneously to the Accountant General, Pakistan Revenues, to enable him to effect the necessary transfer of balances through the Bank. In passing on these transactions to the Accountant General, Pakistan Revenues, through the monthly Exchange Accounts the details of individual items need not be given, it being sufficient to show debits and credits in lump relating to each Account Officer in Burma in the main schedules and to detail the numbers, dates and amounts of the separate advance schedules in the duplicate subsidiary schedules accompanying the Exchange Account. Any objection arising out of any of the items included in the advance schedules should be settled by the parties concerned by direct correspondence without the intervention of the Accountant General, Pakistan Revenues. In respect of transactions arising in Burma which are adjusted through the account of the Accountant General, Burma, or with the Accountant General, Pakistan Revenues, advance schedules will similarly be forwarded by the Account Officer concerned in Burma direct to the Account Officer concerned in Pakistan.

NOTE 1.—Though the monthly accounts of the Accountant General, Pakistan Revenues, are not closed until the 14th of the second succeeding month (*vide* Article 242) the settlement with the Bank of transactions adjusted through his accounts should be effected by him by the end of the month following that to which the transactions relate, any items left over being settled in the second month following. To enable the Accountant General, Pakistan Revenues, to effect this settlement within the due date the other Account Officers (including the Defence and Posts, Telegraphs and Telephones Account Officers concerned) should send the requisite advance intimation of such transactions so as to reach his office by the 25th of the following month. For the month of June however, such intimation should be sent in instalments, the last intimation being sent (by telegram if necessary) so as to reach the Accountant General, Pakistan Revenues, on the 10th of July or on such later date as may be settled in consultation with him together with a certificate that no further transactions will be passed on through the Exchange Account for June.

NOTE 2.—*Deleted.*

129. The procedure for the adjustment of inward accounts received by Civil Account Officers from Burma should follow that prescribed in respect of Inward Settlement Accounts received by a Provincial Accountant General (*vide* Article 108). If any item in the inward account received by the Accountant General, Pakistan Revenues, is adjustable on the books of another Account Officer he should pass it on to the latter for adjustment through the Exchange Account.

130. *Deleted.*

Accounts with the Central Government of and Provincial Governments in India.

130A. The transactions on behalf of the Central Government of and Provincial Governments in India will be adjusted as shown below :—

(1) The transactions occurring in one dominion on behalf of the other (including the provinces in each dominion) will usually consist of specific receipts or payments authorised to be received or made by the appropriate Account Officer of the dominion to which the receipt or payment pertains or specific classes of transaction, such as through traffic transactions of the Posts, Telegraphs and Telephones, and the Railway Departments in regard to which there is or may be an agreement between the two Governments.

(2) All transactions occurring in Pakistan on behalf of the Central Government of India will be initially adjusted in the Central section of the accounts and all transactions on behalf of the Provincial Governments in India will be initially adjusted in the Provincial Section of the accounts. In other words, the classification of these transactions in Treasury accounts will follow generally the device adopted for adjustment of the transactions of the Central and Provincial Governments of Pakistan itself.

(3) After the Accounts of a month are closed, each Account Officer in Pakistan will send to the Account Officer in India at whose instance the payment has been made or the money received or in whose books the transactions are finally adjustable, a schedule supported by details of receipts and vouchers in support of payments. Similarly, a schedule will be sent by each Account Officer in India to the Account Officer concerned in Pakistan. On receipt of the schedule, the Account Officer of the receiving dominion will check the schedule and if it is found in order, he will communicate his acceptance to the other Account Officer. This acceptance should be communicated within one month of the receipt of the schedule but if any items in a schedule are not checked within the prescribed period, provisional acceptance should be given and adjustment effected between the two dominions. Readjustment will be permissible in the case of items accepted provisionally up to two calendar months after the expiry of the one month allowed for checking the schedule. After an Account Officer in Pakistan has received acceptance of the schedule sent by him and has also communicated his own acceptance of the schedule received by him, he should work out the account due by him to, or to him by each Account Officer in India. If the net figure of the transactions between two Account Officers in Pakistan and India shows that an amount is due to India by Pakistan, the Account Officer concerned in Pakistan will send a bank draft to the Account Officer concerned in India in settlement of the Accounts. Similar action will be taken by the Accounts Officer in India in cases where India is a debtor.

(4) So far as Central Civil Transactions are concerned on the Indian side the Deputy Accountant General, R. I. & S., will in addition to the Accountant General, Central Revenues, settle accounts direct with the Accountant General, Pakistan Revenues. In the case of Central transactions arising in the central section of the books of the Provincial Accountants General, the monetary settlement will be effected between the Accountant General, Pakistan Revenues and the Accountant General, Central Revenues. Under this arrangement the Provincial Accountants General in Pakistan will pass on the transactions to the Accountant General, Pakistan Revenues, through Exchange Account, who will take action to effect the monetary settlement.

(5) In the case of transactions between the Defence Services, Account Officers in the two dominions, the Accountant General, Military, in Pakistan and the Military Accountant General, in India, will settle the accounts. Under this arrangement, each Military Account Officer in Pakistan will prepare a summary of the accepted inward and outward schedules exchanged by him with the Military Account Officers in India and send that summary to the Controller of Military Accounts, Rawalpindi, who will prepare a consolidated statement for all the Defence Services Account Officers in Pakistan. If this statement discloses that Pakistan is debtor to India, a bank draft will be purchased for the amount by the Controller of Military Accounts, Rawalpindi, in favour of the Military Accountant General, India, and the consolidated statement together with the bank draft will be forwarded by him to the Military Accountant General, India. But, if the statement in question discloses that an amount is due from India, then the Controller of Military Accounts, Rawalpindi, should watch that bank draft for that amount is received by him promptly from the Military Accountant General, India.

As regards the transactions between the Railway Account Officers in the two dominions, the settlement will be effected in the case of transactions arising in Western Pakistan between the Financial Advisor and Chief Accounts Officer P. W. Railway, on this side and the Secretary, Railway Board (Accounts), New Delhi on the other. Similarly in the case of transactions of Indian Railways arising in Eastern Pakistan the settlement will be effected between the Financial Advisor and Chief Accounts Officer, P. E. Railway and the Secretary, Railway Board (Accounts), New Delhi. Thus two separate drafts one for P. W. Railway transactions and the other for P. E. Railway transactions will be issued by the Secretary, Railway Board, New Delhi in settlement. Similarly two separate drafts will be issued by the Financial Advisor and Chief Accounts Officer P. W. and P. E. Railways, in settlement of their accounts with the Indian Railways, the drafts being issued in favour of the Secretary, Railway Board, New Delhi.

(6) So far as Posts, Telegraphs and Telephones transactions are concerned the procedure similar to that prescribed for the Railways will be followed. In other words, as in the case of Railways, there will be two drafts, one for Eastern Pakistan and one for Western Pakistan the settlement on this side being effected by the Accountant General, West Pakistan, in the case of Western Pakistan and the Accountant General, East Pakistan, in the case of Eastern Pakistan. On the Indian side, the Accountant General, Posts and Telegraphs, Simla, will be responsible for the clearance of the accounts, which will be initially checked by his Deputy Accountant General, and for the issue of the bank drafts.

(7) The adjustment between the Military, Railway and Posts, Telegraphs and Telephones Audit Officers will be strictly confined to transactions relating to those respective department and all miscellaneous payments will be adjusted through the Accountant General, Pakistan Revenues and the Accountant General, Central Revenues.

(8) A manuscript register should be maintained which should show by each Account Officer in India the particulars of outward and inward schedules together with their amounts to watch acceptance of outward schedules and to record the acceptance of inward schedules.

(9) The method of settlement of Inter-dominion accounts laid down above does not in any way affect any special arrangements that have been made or may be made between the two Governments for financing any payment or class of payments.

ANNEXURE

(See Article 111)

List showing the names of Foreign Governments (other than the Governments of India and Burma) and Pakistan States, etc., and of the Account and Departmental Officers through whom the transactions relating to these Governments and States should be settled.

Name of Account Officer through whom the transactions should be settled	Name of Departmental Agency or officer through whom the accounts are settled	Names of Governments, States, Chiefships and Estates.
Accountant General, Pakistan Revenues		Government of Ceylon.
		His Majesty's Colonial Government Straits Settlements.
		Her Majesty's Colonial Government, Hongkong.
		Her Majesty's Colonial Government, Mauritius.
		Her Majesty's Colonial Government, of Aden.
		Federated Malaya States.
		Kedah States.]
		Johore.
		Aden. Sarawak.
		Iraq.
		Holland.
		Kenya.
		Fiji.
		North Borneo, Rhodesia. Kashmir, Poonch.
Accountant General, West Pakistan.		
Comptroller, Northern Area, Political Agent, Dir, Chitral, Dir, Swat, West Pakistan.		
		Deputy Commissioner, Amb. Hazara.

CHAPTER 10.—FORM AND TREATMENT OF EXCHANGE ACCOUNTS.

Introductory	131
Form of Account	132
Disposal of Account	136
Exchange Account Abstract	140
Objections	142
Advances and Suspense Items	143
Progress Register	144
List of special items adjustable on the books of certain Civil Accountants General	147

and Annexure

Introductory.

131. The instructions in this Chapter relate primarily to the procedure to be observed in Civil Account Offices in respect of accounts exchanged with other Civil Account Offices ; they shall apply also generally to the treatment of Exchange Accounts in all other Account Offices.

Form of Account

132. An Exchange Account will contain two kinds of items, namely :—

- (1) transactions of which the Account Officer receiving the account obtains information through another part of his accounts also, *e.g.*, remittances of money into, and cheques drawn by officers of the Central Government (Civil) on, treasuries subordinate to another Account Officer ; remittances into and cheques drawn on Civil treasuries by officers of the Posts, Telegraphs and Telephones and Defence Departments ;
- (2) transactions of which the Account Officer receiving the account gets no information, except through it, and which he has therefore to deal with when he receives it, *e.g.*, payments and receipts by one Account Officer on account of another, which the latter must, on receipt of the Exchange Accounts, bring within his own accounts.

133. Except as otherwise provided, every Exchange Account should be prepared in Form 15 and classified under four heads. Taking, by way of example, the account between Pakistan Revenues and West Pakistan the four heads shall be as follows :—

- I. Remittances to Pakistan Revenues from Accountant General, West Pakistan.
- II. Remittances to West Pakistan from Pakistan Revenues.
- III. Items adjustable by Pakistan Revenues.
- IV. Items adjustable by West Pakistan.

The classification of an Exchange Account under four heads is intended only as a convenient working arrangement and should not be understood as implying any division of responsibility. See Article 136.

In the case of Exchange Account between Civil and Civil the operation on heads I and II would be confined practically to cheques drawn on treasuries by Public Works and Forest Officers of the Central Government in account with another Accountant General and payments into treasuries by such officers.

134. There should be four schedules attached to each Exchange Account, namely :—

- A.—a schedule, in Form 16, giving details of debits under head I or II (as the case may be), *viz.*, remittances to the Account Officer receiving the account ;
- B.—a schedule, in Form 16, of credits under head I or II ;
- C.—a schedule, in Form 17, of debits under head III or IV (as the case may be), *viz.*, items adjustable by the Account Officer receiving the account ;
- D.—a schedule, in Form 17, of credits under head III or IV.

1. In respect of remittances into treasuries by Public Works Officers of the Central Government who are in account with another Accountant General, both the remitting and receiving account circles are required to prepare schedules under this Article. It is open, however, to Accountants General, by mutual agreements, to dispense with the schedules of debits required to be prepared by the remitting account circle, provided that the Account Office of that circle intimates promptly to the other Account Office all discrepancies that the examination of the schedule of credits received from the latter may bring to light.

2. In respect of responding adjustments communicated through the outward account there is no necessity for detailing the items in the schedules.

NOTE.—Writes-back of debits, or credits made in a former month under head III or IV should be made under the head under which the debits or credits originally appeared.

135. All original transactions should be detailed in the schedules accompanying the Exchange Accounts, but in the case of cheques and remittances of Public Works Officers adjusted through Exchange Accounts it is sufficient to state, in Schedule A or B, as the case may be, the amount paid or received at each treasury on account of each Public Works division. Treasury Consolidated receipts should accompany the schedule, but it is not necessary to forward paid cheques.

Public Works outward items which represent charges for work done should be supported by certificates in the form prescribed by the Comptroller and Auditor General except in the case of works of Central Departments which are executed by the Provincial Public Works Department as a standing arrangement and in respect of which the Provincial Accountant General acts as a Sub-Account Officer of the Account Officer of the department concerned. Items of the latter class should be shown as a single entry in the schedule supported by a subsidiary schedule giving such details as may be required by the Account Officer concerned.

Public Works outward items which represent receipts realised as a standing arrangement on behalf of the Central Departments referred to in the preceding sub-paragraph should also be shown as a single entry in the schedule supported by a subsidiary schedule giving such details as may be required by the Account Officer concerned.

NOTE.—Before despatch, the exchange account should be examined so that it may be verified that the figures agree with those in the Detail Books, that all necessary explanations are given, and that all documents are attached or their absence explained and the necessary action taken.

Disposal of Account.

136. The Account Officer who sends out the account must, in the case of items falling under heads I and III, if his account is the second side, or in the case of those under heads II and IV, if it is the first side, not only state the items correctly and be prepared to give any information required regarding them but must also keep a careful watch over all outstandings and press the other party for their speedy adjustment. The receiving Account Officer, on the other hand, is directly responsible for the speedy adjustment of all items passed on to him, and if he finds any item which in the case of head I or II he cannot trace, or in the case of head III or IV which he is not prepared to accept and respond to, he must induce the other party to write back the original credit or debit. If the matter cannot be settled by correspondence, a reference should be made to the Comptroller and Auditor General; but until the item is adjusted by the receiving officer or written back by the originating officer, both parties shall remain equally responsible for the outstanding.

1. Items shown under "Remittances to" and "Items adjustable by" other account circles should not be written back without the previous consent of the account circle concerned. Errors committed in crediting or debiting amounts to heads I to IV should be rectified by addition or deduction, as the case may be, and not by a transfer entry and the fact intimated to the other party to the account in Form 18.

2. In respect of remittances into treasuries made by Public Works Officers of the Central Government who are in account with another Accountant General, the rule in this Article is subject to the qualification that, as in respect of cheques of such officers, the primary responsibility for watching the clearance of transactions shall devolve upon the Accountant General who keeps the accounts of the Public Works Officers concerned.

137. In the case of items under head I or II, the credits will usually be known before the debits appear in the Exchange Account. To facilitate the scrutiny of the adjustment of transactions under these heads other than transactions of Public Works and Forest Officers, the credit in each outward account and the corresponding entries from the inward accounts should be posted in a register in Form 19. If any differences are noticed, necessary action should be taken.

NOTE.—The detailed procedure for watching the adjustment of Public Works and Forest transactions passed through head I or II of the Exchange Account will be such as may be prescribed by the Comptroller and Auditor General.

138. Immediately on receipt of the inward account, the transactions shown under head III or IV, as the case may be, should be posted individually in consecutive order in columns 1 to 3 of the Adjustment Registers (Form 20) for credits and debits respectively. These transactions should then be dealt with as follows:—

In respect of items which are adjustable under heads which have been opened in departmental abstracts, suspense slips should be prepared in the form prescribed by the Comptroller and Auditor General. All suspense slips should be entered in a list of suspense slips which together with the suspense slips themselves and the supporting vouchers or other documents should then be sent to the Departmental auditor concerned for necessary adjustment. At the same time, the sections concerned are required to classify such of the other charges and credits as are not adjustable in the Departmental Abstracts. As soon as this has been done and the lists of suspense slips have been returned with the prescribed certificate of adjustment, columns 4 to 8 of the Inward Adjustment Register (Form 20) should be posted. The items which are adjusted in the Central section of the accounts should be classified in the Adjustment Register, under the relevant Departmental Adjusting Account head, or under the appropriate debt or remittance head, as

the case may be, while items which are adjusted in the Provincial section are classified under the Head "Adjusting Account between Central and Provincial Governments". Items which are susceptible of adjustment but cannot be treated as finally settled should be placed under objection and entered in columns 4 and 5 as well as in column 8 of the Register. The Adjustment Register should be closed after the total of the "adjusted" and "omitted" column has been agreed with the total of the inward account.

For transactions in the inward Exchange Accounts which are adjustable in the Provincial section of the accounts separate adjustment registers should be maintained. The transactions should be classified in these registers under the "Departmental Adjusting Account" or other heads concerned by *per contra* credit or debit to the head "Adjusting Account between Central and Provincial Governments". The Provincial register should be closed after the total credit or debit under the latter head has been agreed with the corresponding debit or credit adjusted under the same head in the Central Adjustment Register.

NOTE 1.—When in respect of a net debit received through the Exchange Account, the gross debit is adjustable in the Provincial section and the deductions are adjustable in the Central section, the amount of the gross debit should be posted in column 5 of the Adjustment Register under the head "Adjusting Account between Central and Provincial Governments and the deductions should be posted in red ink in the same column under the appropriate suspense or other head concerned.

NOTE 2.—Items passed through the Inward Exchange Accounts which are adjustable in the Public Works Divisional accounts should be taken by the Accountant General or the Director, Audit and Accounts, works as the case may be under the head "Public Works Remittances—III.—Other Remittances—(b) Items adjustable by Public Works" and should be communicated to the Divisional Officer concerned, who will then become responsible for clearing them. Any items which are adjustable in the accounts of other divisions should be passed on by the Divisional Officer to the divisions concerned for adjustment, while items of a doubtful nature should be accepted provisionally and referred to the Accountant General or the Director, Audit and Accounts, Works as the case may be separately for re-adjustment. This procedure should apply *mutatis mutandis* to items passed through Inward Exchange Accounts which are adjustable in the account of the Forest Department.

139. An arrear adjustment, that is an adjustment of an item rejected, or outstanding from a previous account, should be entered in the Inward Adjustment Register in continuation of and below the total of the current month's adjustments, the name of the month in which it originally appeared being noted in the first column.

Exchange Account Abstract

140. When the grand total of the Adjustment Register has been made the amounts entered in the column "adjusted" should be posted into the Exchange Account Abstract (Form 21) by each adjuster. The Abstract for Central transactions should be kept separate from that for Provincial transactions. In the Central Abstract, the grand total of the column "adjusted" in the Central Register should be shown under the relevant Exchange Account head as a responding entry. When there is more than one amount under the same detailed head the figures should at first be posted at foot of the abstract, for which purpose sufficient space is left at the foot of each page. Care must be taken that the Abstract is posted only from the Adjustment Registers, and not from the Exchange Account itself or any other document.

141. When all the Exchange Account adjustments of the month have been posted in it, the Exchange Account Abstract should be totalled, examined, and submitted to the Gazetted Officer for approval. It should then be made over to the

Objections.

142. Every item which is not finally settled should be entered in an Objection Statement and in the Objection Book (Forms 22 and 23). The serial numbers of items of previous months still outstanding should be entered at the beginning of each Objection Statement and the Objection Book. The debit items should be entered first and then the credit items.

• The procedure for the upkeep of the Objection Book and for watching the adjustment of the items entered in it will be such as may be prescribed by the Comptroller and Auditor General.

Advances and Suspense Items.

143. No "Advances Repayable" or other "Suspense" item should be left outstanding under the Exchange Accounts, pending recovery. It should be adjusted to the appropriate debt head and must be entered in the proper Objection Book.

Progress Register.

144. The progress of the adjustment of each Exchange Account should be watched by means of a register in Form 24 in which the totals of the prescribed heads should be entered monthly separately for the inward and the outward account. The outward figures should be entered first for the twelve months and for June final and supplementary, and the inward figures should be entered similarly below them. Annual totals should be made of all the eight columns separately for the inward and the outward account and grand totals of the two made with opening and closing balances.

145. (a) The progress of adjustment under all heads should be watched closely, that under heads III and IV being tested in detail month by month.

(b) The unadjusted balance under heads I and II should ordinarily be small as most of the items are cleared during the same month. The balances should, however, be tested from time to time. See also Article 137.

146. After the June final accounts have been despatched, the balances outstanding under heads I and III or II and IV, as the case may be, should be communicated to the other party to the account. As soon after the close of June supplementary adjustments as possible but not later than the 15th November, an Annual Consolidated Abstract of the Progress Register prescribed in Article 144 should be sent to the Comptroller and Auditor General and to the other party to the account, in Form 25 with detailed explanations, on the reverse of that form or in Form 26 of the balance outstanding under heads I and III or II and IV, as the case may be.

List of special items adjustable on the books of certain Civil Accountants General.

147. A list showing certain special items and the Accountants General in whose books they should be adjusted is given in the Annexure to this Chapter. Certain items which should be adjusted in the books of the Accountant General, Pakistan Revenues, are mentioned in the Annexure to the succeeding Chapter.

ANNEXURE

(See ARTICLE 147)

The transactions connected with the following items should be adjusted by the Accountant-General noted against each :—

Items							Accountant General/Comptroller
Mint (Lahore) ..	..	..	..	..	..	..	West Pakistan.
Opium ..	..	..	..	..	..	..	Do. •
General Family Pension Fund ..	..	..	..	..	..	..	East Pakistan
Hindu Family Annuity Fund ..	..	..	..	..	..	..	Do.
Bengal Christian Family Pension Fund ..	..	..	..	..	..	..	Do.
Bengal Uncovenanted Service Family Pension Fund ..	..	..	..	..	..	..	Do.
Bengal and Madras Service Family Pension Fund ..	..	..	..	..	..	..	Do.

CHAPTER 11.—EXCHANGE ACCOUNTS WITH THE ACCOUNTANT GENERAL, PAKISTAN REVENUES, AND AUDIT OFFICER, INDUSTRIES, SUPPLIES AND FOOD.

Introductory	148	Repayments of debt by Provincial Governments to Central Government ..	154
Transactions of Central Departments adjusted by the Accountant General Pakistan Revenues	149	Exchange Account with the Industries, Supplies and Food	155
The Indian Civil Service and the Superior Services (India) Family Pension Funds ..	152	List of items, transactions connected with which should be adjusted on the books of the Accountant General, Pakistan Revenues	Annexure. A
Transactions under "Adjusting Account between Central and Provincial Governments" passed on to the Accountant General, Pakistan Revenues	153	List of transactions which should be adjusted on the books of the Industries, Supplies and Food	Annex.

Introductory.

148. The Exchange Account with the Accountant General, Pakistan Revenues, is peculiar in this respect that several kinds of service and debt head items are adjusted through it, instead of directly against the appropriate heads in the Central section of the books of Provincial Accountants General or in the books of non-Civil Account Officers. A list of these items will be found in Annexure 'A' to this Chapter.

As it is of great advantage that these items should be adjusted in the Pakistan Revenues accounts of the month to which they pertain, the outward account with Pakistan Revenues should be sent out as soon as possible and in advance of the other accounts—*vide* Article 82.

Transactions of Central Departments adjusted by the Accountant General, Pakistan Revenues

149. The following procedure should be followed in respect of the receipts and charges of the department mentioned below which should be finally brought to account by the Accountant General, Pakistan Revenues :—

Archæology.

Intelligence Bureau, Ministry of Home Affairs.

Separate schedules of any receipts pertaining to these departments reported by treasuries should be despatched by Civil Account Officers to the Accountant General, Pakistan Revenues, in anticipation of the Exchange Account in which the receipts are credited, but in the case of receipts received by non-Civil Departments the schedules may be sent with the Exchange Accounts.

The charges of these departments should be reported by treasuries to the Accountants General, bi-monthly in schedules showing the voucher number and then amount of each voucher, a separate schedule being used for each department. As soon as these schedules are received they should be checked with the supporting vouchers, the total of each schedule also being checked with the list of payments. A covering list should then be prepared in Form 27 separately for each department and despatched to the Accountant General, Pakistan Revenues, with schedules supported by vouchers, excluding paid cheques, in anticipation of the Exchange Accounts in which the charges are debited.

**151—153] EXCHANGE ACCOUNTS WITH THE ACCOUNTANT GENERAL, [CHAP. 11.
PAKISTAN REVENUES, AND THE AUDIT OFFICER, INDUSTRIES,
SUPPLIES AND FOOD INDUSTRIES,**

The vouchers, excluding paid cheques, for expenditure incurred by non-Civil Departments will be forwarded with the Exchange Accounts.

150. Deleted.

151. The Central Government's obligation to maintain ancient monuments springs from Section 11 of the Ancient Monuments Preservation Act, 1904 in the case only of protected monuments in respect of which Government have acquired rights under Section 4 of the aforesaid Act, or which they have acquired under Section 10 of the Act. The receipts and charges pertaining to such monuments should be passed on to the Accountant General, Pakistan Revenues, for adjustment. The totals only of such receipts or charges need be shown in the schedules, any particulars required by the Accountant General, Pakistan Revenues, being given in separate statements.

The Indian Civil Service and the Superior Services (India) Family Pension Funds.

152. Transactions relating to the Indian Civil Service Family Pension Fund and the Superior Services (India) Family Pension Fund arising in other account circles should be passed on to the Accountant General, Pakistan Revenues, monthly through the Exchange Accounts.

The monthly transactions in respect of the transferred and untransferred sections of the Indian Civil Service Family Pension Fund and those in respect of transferred Section of the Superior Services (India) Family Pension Fund and the Superior Services (India) Family Pensions (Un-transferred) should be shown separately in the Schedules, the details of the recoveries relating to each category being furnished in separate certified lists in Forms 28 and 29 as the case may be. These lists should be sent to the Accountant General, Pakistan Revenues by the 25th of the month following that to which the recoveries relate. In the case of the Superior Services (India) Family Pension Fund (Transferred), advance intimations of transfers from the General Provident Fund should, in addition, be given to the Accountant General, Pakistan Revenues, by telegram, as soon as the transfers are made. The net balances of the transactions relating to the I. C. S. Family Pension Funds (Transferred) and (Untransferred) and the Superior Services (India) Family Pension Fund (Transferred) should be passed on by the Accountant General, Pakistan Revenues, half-yearly, to the Secretary, Commonwealth Relations Department through the London Accounts. In the case of the transactions connected with the Superior Services (India) Family Pensions (Untransferred), the receipt and payments should be adjusted on the books of the Accountant General, Pakistan Revenues.

In the case of transactions under the Indian Civil Service (Non-European Members) Family Pension Rules, the charges only should be passed on to the Accountant General, Pakistan Revenues, for final adjustment in his books, the receipts being brought finally to account in the Central section of the Civil Accountant General's books under the appropriate head.

**Transactions under "Adjusting Account between Central and Provincial Governments" passed on to the Accountant General
Pakistan Revenues.**

153. As the balances of the Central Government are worked out on the books of the Accountant General, Pakistan Revenues, all adjustments affecting the balances

**CHAP. 11.] EXCHANGE ACCOUNTS WITH THE ACCOUNTANT GENERAL,
PAKISTAN REVENUES, AND THE AUDIT OFFICER, INDUSTRIES,
SUPPLIES AND FOOD. [154-155**

of the Central Government initiated by an Accountant General should be intimated to the Accountant General, Pakistan Revenues in bulk so that he may agree them with the adjustments against Central balances communicated to him by the Central Accounts Section of the Bank. When, therefore, an Accountant General receives intimation from the Bank that adjustments between Central and Provincial balances have been carried out as instructed by him, he should clear the outstandings under the head "Adjusting Account between Central and Provincial Governments" in the Central section of his accounts by debit or credit to the Exchange Accounts with Accountant General, Pakistan Revenues. On receipt of a copy of the same intimation from the Bank the Accountant General, Pakistan Revenues, should afford the necessary credit or debit in his accounts to the head "State Bank Deposits—Central Accounts Office, State Bank" by *per contra* debit or credit to the appropriate Exchange Account head concerned.

153-A. Deleted.

Repayments of debt by Provincial Governments to the Central Government.

154. The repayments of debt by Provincial Governments to the Central Government which are adjusted finally on the books of the Accountant General, Pakistan Revenues, should not be passed on to that officer through the Exchange Accounts, but should be adjusted in accordance with the procedure described below.

The Provincial Accountant General should, when sending the advice of adjustment to the Bank in respect of Debt repayments, adjust the transaction in the Provincial section of his accounts under the head "Central Accounts Office—State Bank Suspense" by debit to the appropriate head, the credit under the former head being cleared by transfer to the head "State Bank Deposits—Central Accounts Office, State Bank" on receipt of clearance memorandum from the Bank. The Provincial Accountant General should at the same time send a special intimation to the Accountant General, Pakistan Revenues, regarding the particular advice in which repayment of debt has been communicated to the Bank for adjustment so that the latter may watch the credit to be afforded by the Bank. On receipt of advice of adjustment from the Bank, the Accountant General, Pakistan Revenues, should make necessary adjustment in his books crediting "Q—Loans and Advances by the Central Government" by debit to "State Bank Deposits—Central Accounts Office, State Bank."

The procedure prescribed above shall apply *mutatis mutandis* to payments of interest by Provincial Governments to the Central Government.

Exchange Account with the Audit Officer, Industries, Supplies and Food.

155. The receipts and payments in respect of the transactions enumerated in Annexure B to this Chapter should be passed on to the Audit Officer, Industries, Supplies and Food, through the Exchange Accounts supported by the necessary schedules and vouchers. Paid cheques should, however, be retained.

156. Deleted.

ANNEXURE 'A'

(See Article 148)

The transactions connected with the following items should be adjusted on the books of the Accountant General, Pakistan Revenues.

1. Expenses of the President, etc., on tour.
2. *Deleted.*
3. Haulage charges of carriages of Members of the Cabinet.
4. Railway charges for distinguished visitors to Pakistan incurred under special orders of the Central Government.
5. *Deleted.*
6. Expenditure against grants at the disposal of the Ministry of Home Affairs and the Department of Education, Health and Lands of the Central Government.
7. Payments on account of the Bureau of Central Intelligence.
8. Transactions pertaining to Chief Commissioners' provinces.
9. Pay, leave salaries and compensatory allowances (other than travelling allowances) of gazetted officers attached to the offices of the Civil Accountants General or to the Office of the Comptroller and Auditor General.
10. Pay and allowances of the Office of the Asstt. Accounts Officer (Inspections) attached to the Office of the Comptroller and Auditor General.
11. *Deleted.*
12. Capital expenditure of the Lighthouses Department.
13. *Deleted.*
14. Consular and Diplomatic Services.
15. Archaeological Department.
 exception Transactions arising in East Pakistan should be adjusted in the Books of Accountant General, East Pakistan.
16. *Deleted.*
17. *Deleted.*
18. *Deleted.*
19. *Deleted.*
20. *Deleted.*
21. *Deleted.*
22. *Deleted.*
23. *Deleted.*
24. *Deleted.*
25. Charges for loss on withdrawal of Bronze (Copper) and Nickel coins.
26. *Deleted.*
27. *Deleted.*
28. *Deleted.*
29. Transactions on account of payments of commuted value of pensions debitable to the Central Government excepting those pertaining to the Railway, Posts, Telegraphs and Telephones and Defence Departments.

30. Central Loans (with the exception of National Prize Bonds).
31. Indian Civil Service Family Pension Fund.
32. Superior Services (India) Family Pension Fund.
33. Payments under Indian Civil Service (Non-European Members) Family Pension Rules.
34. Transactions connected with Provident Funds the accounts of which are maintained by the Accountant General, Pakistan Revenues.
35. Deleted.
36. Transactions with certain Foreign Governments and Pakistan States which are adjusted through the Accountant General, Pakistan Revenues, under the rules in Chapter 9.
37. Advances made by the Central Government to the Provincial Governments and repayments in respect of such advances (including pre-autonomy debt). See Article 154.

ANNEXURE 'B'

(See Art 155)

The transactions in connection with the following items should be adjusted on the books of the Audit Officer, Industries, Supplies and Food.

1. Payment of contractors bills for stores supplied or services rendered against orders placed by :—
 - a. Director General, Supply and Development, Karachi.
 - b. Textile Commissioner, Karachi.
 - c. Coal Commissioner, Karachi.
 - d. Iron and Steel Controller, Karachi.
 - e. Controller, Printing and Stationery (Central Purchases only).
 - f. Director of Food and Agriculture (Food Division), Karachi.
 - g. Director of Procurement and Enforcement, Ministry of Food and Agriculture (Food Division), Karachi.
 - h. Director of Supplies, Lahore.
 - i. Director General, Disposals, Karachi.
 - j. Director of Disposals, Lahore.
2. Deposits of Ministry of Food and Agriculture (Food Division).
3. Deposits of the Purchase Organizations under the Ministry of Industries.
4. State Trading Schemes under the capital Major Head " 87-Capital Outlay " pertaining to :—
 - a. Purchases of Foodstuffs by the Ministry of Food, Karachi.
 - b. Purchases of Textiles by the Textile Commissioner, Karachi.
 - c. Purchases of Coal by the Coal Commissioner, Karachi.
 - d. Purchase of Reserve stores by the Department of Supply and Development.
5. A portion of the transactions relating to the Major Head XXXV. Supply and Development, XXXVI. Miscellaneous Departments and XLVI Misc-Fees realised on account of :—
 - (i) Purchase of stores through officers stated at (i) above.
 - (ii) Inspection of stores purchased through officers stated at (i) above.
 - (iii) Inspection of stores and purchases through the Director General Supply and Development and,
 - (iv) Testing fees recovered by the Govt. Test House.
6. Transactions arising out of recoveries from Disposal of surplus and obsolete stores sale proceeds from the disposal of American surplus stores and disposal of surplus foodstuff.
7. A portion of transactions under the Major Head XLVII-Defence Services- Effective-I-Fighting Services (c) R. P. A. S. O. Supply Miscellaneous (Code Head 188/30.).

**157-158] EXCHANGE ACCOUNTS BETWEEN CIVIL (INCLUDING POSTS, [CHAP. 12.
TELEGRAPHS AND TELEPHONES AND DEFENCE SERVICES.**

CHAPTER 12.—EXCHANGE ACCOUNTS BETWEEN CIVIL (INCLUDING POSTS, TELEGRAPHS AND TELEPHONE) AND DEFENCE SERVICES.

Introductory	157	Grants of land and jagirs	169
Schedules of Receipts and Payments	158	Leave salaries and pensionary charges	170
Form of Exchange Account	162		
Account for June	165		
Lapse of Cheques	167	Charges on account of printing work done for and stationery supplied to the De- fence Department	171
Indian Military Service Family Pension Fund and Indian Military Widows' and Orphans' Fund	168	Deceased Soldiers, and Deserters' Estates	172

Introductory.

157. Transactions pertaining to the Defence Services taking place at a Central or a Provincial treasury as well as any transactions arising in the Central or Provincial section of a Civil Accountant General's books which are adjustable in the accounts of the Defence Services should be adjusted through the Exchange Accounts between Civil and Defence Services, the money settlement between the Central and Provincial Governments in respect of such transactions, where necessary, being effected separately by the Civil Accountant General concerned in the manner indicated in Article 13 of Volume I of this Code. Similarly, all transactions arising in the accounts of the Defence Department which are adjustable in the books of a Civil Accountant General should be passed on by the Defence Account Officer concerned to the former through the Exchange Accounts, any adjustment between the Central and Provincial Government in respect of such transactions being left to be effected by the Civil Accountant General concerned, *vide* Article 16 (2) of Volume I of this Code.

Schedules of Receipts and Payments

158. The original schedules of Miscellaneous Defence Services Receipts (Form T. A. 15 of Volume II of this Code) submitted by Treasury Officers with their monthly accounts should be collected together by the Civil Accountant General and forwarded to the Defence Account Officer concerned under cover of a list in Form 30 which should be despatched not later than the 10th of the month following that to which it relates. The schedules of Defence Services Remittances (Form T. A. 14 of Volume II of this Code) with the duplicate copies of Receivable Orders received with the treasury accounts should, however, be retained in the Accountant General's office. The latter schedules should be pasted in a register in original in Form 31 and the corresponding debits intimated through the inward Defence Services Exchange Accounts should be posted against the items concerned in the appropriate column. At the end of each quarter, the items remaining unadjusted should be carried into the "Balance" column for that quarter and a list of the unadjusted items supported by the connected duplicate copies of the Receivable Orders should be transmitted to the Defence Account Officer concerned.

The procedure prescribed in this Article shall apply *mutatis mutandis* to Defence Services receipts received by the Bank at places where the Bank renders accounts direct to the Accountant General.

159. The periodical schedules of Defence Services Payments (Forms T. A. 16 and 17 of Volume II of this Code) transmitted by Treasury Officers and the Bank should on receipt be collected together and listed separately in Form 32. The schedules relating to payments of cheques (Form T. A. 16 of Volume II of this Code) together with the paid cheques themselves should be forwarded to the Defence Account Officer concerned through the Deputy Assistant Military Accountants General in charge, Hollerith Section, Rawalpindi. The schedules relating to other payments (Form T. A. 17 of Volume II of this Code with all vouchers should be forwarded direct to the Defence Account Officer concerned. These schedules should be sent to the Defence Account Officers in one batch, on the 10th of the month following that to which they relate. It should be ensured by a preliminary scrutiny of the accounts, that the schedules and vouchers sent to Hollerith section are complete in all respects.

Cheques issued on sub-treasuries should be detailed in the schedule of payments separately from those paid by the head treasury.

1. The due dates prescribed in this and the preceding Article must be strictly observed, and if all the schedules have not been received from treasuries or the Bank on the due dates those which have been received should be forwarded, and supplementary lists should be sent as early as possible after the receipt of the late schedules.

160. The Civil Accountant General should preserve for record a copy of the covering lists and also a copy of the schedule of receipts and of the entries in the "Miscellaneous Payments" column of the schedule of payments.

161. The credits relating to the Defence Services Officer's Provident Fund should be communicated to the Controller of Military Account, (Pension), Lahore, in advance of the monthly exchange account. Schedules containing particulars of these credits should be prepared in the Accountant General's office in Form 17 and sent on the dates mentioned below, copies being retained for record :—

- (i) deductions from bills paid up to the 10th of a month—by the 25th of the month ;
- (ii) deductions from bills paid up during the remainder of the month and subscriptions paid in cash during the month--on the 10th of the following month.

Form of Exchange Account

162. The outward Exchange Account should be prepared in Form 33, and the inward in Form 34. The mutual adjustment and clearing of items shall be regulated in accordance with the rules laid down in Chapter 10. Each Defence Account Officer shall furnish to the Comptroller and Auditor General and the Accountant General concerned annually a statement compiled in the manner prescribed in Article 146.

NOTE.—Separate annual Consolidated Abstracts of Progress Registers, as prescribed in Article 146, should be submitted to the Comptroller and Auditor General by Civil Accountants General acting as sub-Account Officers on behalf of the Military Accounts Department in respect of works transactions pertaining to the Military Engineer Services and the Pakistan Air Force executed in the Public Works Department. Similarly, Defence Account Officers acting as Sub-Account Officers of a Civil Accountant General in respect of transactions relating to Public Works under the control of the Military Engineer Services should submit separate Abstracts of Progress Registers for such transactions.

**163-164] EXCHANGE ACCOUNTS BETWEEN CIVIL (INCLUDING POSTS, [CHAP. 12
TELEGRAPHS AND TELPHONES) AND DEFENCE SERVICES.**

163. The transactions which are passed through heads I to IV of the Exchange Account are of the kind specified below :—

HEAD I.—Remittances to Civil from Defence Services.

This head is intended for (i) cash remitted by the officers of the Defence Department into a Civil treasury, (ii) Remittances into Civil treasuries by Pakistan states on account of cost of Military stores supplied to them, and (iii) Transfer receipts drawn by Civil treasuries, and cheques drawn by the Civil Department, on Military treasure chests.

HEAD II.—Remittances to Defence Services from Civil.

These remittances comprise payments upon cheques issued by the officers of the Defence Department, and also—when such are specially ordered—specific remittances from Civil treasuries to Military treasure chests, Registration fees, Stamp, Abkari and Salt collections, etc., paid into Military treasure chests should appear under this head.

HEAD III.—Items adjustable by Civil

This head is intended for moneys received or charges incurred on account of the Civil Department by officers of the Defence Department, and credited or debited by them to the Civil Department for adjustment in the accounts of Civil Account Officers. Under this head should be included sums paid into Military treasure chests on account of Cantonment Funds, contributions for foreign service, examination fees and subscriptions to Service Funds. Consequently the original items under this head should appear always in the account rendered by the Defence Account Officers to Civil, and the responding entries in the account rendered by Civil to the Defence Account Officers.

HEAD IV.—Items adjustable by Defence Services

This is intended for receipts received otherwise than on Receivable orders and for payments on account of the Defence Department made otherwise than on cheques issued by officers of the Defence Department, and also for the value of stores supplied by and returned to Civil Departments. These transactions should be debited or credited to the Defence Account Officers in the account rendered to them by Civil. The only entries under this head in the account rendered to Civil by the Defence Account Officer should be the responses given by them in adjustment of these debits and credits.

164. The Civil Accountant General need give no particulars in his outward Exchange Account of the items credited and debited under heads I and III, and in the same way the Defence Account Officer need give no particulars of the items credited and debited under heads II and IV of his outward Exchange Account. These particulars should be given in separate schedules on the plan described in Articles 134 and 135. The Accountant General in giving particulars of credits under head IV, should also enter in the relevant schedules the full designation of the party paying the amount into the treasury. Receipts and expenditure pertaining to Military Engineer Services or Pakistan Air Force Works executed in the Public Works Department as a standing arrangement, in respect of which the Civil Account Officer acts as a sub-Account Officer on behalf of the Military Accounts Department, should not be included in the main Exchange Account sent to the Civil Department but should be booked under a separate head "Exchange

**CHAP. 12] EXCHANGE ACCOUNTS BETWEEN CIVIL (INCLUDING POSTS, [165—168
TELEGRAPHS AND TELEPHONES) AND DEFENCE SERVICES.**

Account between Civil and Defence Services—sub-Account Officer, M. E. S. or sub-Account Officer, P. A. F.” as the case may be. A similar procedure should be followed in cases in which a Defence Account Officer acts as a sub-Account Officer of a Civil Accountant General in respect of public works under the control of the Military Engineer services.

NOTE.—A copy of the outward Exchange Account with entries of debits and credits under head II only should be sent by the Civil Accountant General to the Hollerith Section concerned as prescribed in Article 159 relating to the transmission of schedules of payments of cheques, simultaneously with the despatch of the Account to the Defence Account Officer concerned.

Account for June

165. All original transactions relating to Defence Services which are likely to appear in the Exchange Accounts for June (Final)—under head “IV.—Items adjustable by Defence services” according to the latest available information, should be communicated by each Accountant General to the Defence Account Officer concerned by batches in the form of advance schedules, the last batch being sent in time to reach them before the 25th August.

Any such transactions coming to light after the despatch of the last batch of advance schedules, which may be adjusted by the Accountant General in his June Final account, should be communicated to the Defence Account Officers, as they are noticed, for adjustment in their June Supplementary accounts, in time to reach them before the 25th September, all communications after the 2nd September being made by telegram.

166. In order that transactions affecting Provincial balances which originate in the accounts of the Defence Account Officers may be adjusted as far as possible in the accounts of the year to which they relate, these officers should send advance schedules in respect of such transactions for the months of May and June so as to reach Civil Accountants General by 25th June and 10th July respectively, and corrections to the May Schedules also being advised so as to reach the Civil Accountant General not later than the 10th July. The vouchers and other documents relating to the transactions need not, however, accompany the schedules but should be sent with the regular Exchange Accounts.

Lapse of Cheques

167. Military cheques lapse at the end of the third month after the month of issue and should be adjusted in the books of the Defence Department and not in those of the Civil Department.

Indian Military Service Family Pension Fund and Indian Military Widows' and Orphans' Fund

168. Transactions pertaining to the Indian Service Family Pension Fund and the Indian Military Widows' and Orphans' Fund should be passed on by the Civil Account Officer concerned monthly through the Exchange Account to the Controller of Military Accounts (Pensions), Lahore, pending eventual transfer of the net transactions to the Secretary, Commonwealth Relations Department through the London Accounts. The transactions relating to the transferred and un-transferred sections of each of these Funds should be shown separately in the schedules, the credits under category being supported by a list showing in detail the amounts

recovered from each subscriber. The lists relating to the Indian Military Service Family Pension Fund will be furnished in Form 35 which with necessary modifications may also be used for transactions of the Indian Military widows' and Orphans Fund.

Grants of lands and jagirs

169. The amount payable to Provincial Governments on account of grants of Land and jagirs sanctioned by the Defence Department (*vide* Section IX in Appendix 3 to Volume I of this Code) should be adjusted in the accounts in the following manner :—

- (a) in the case of the grants of a plot of land, the Civil Accountant General concerned should debit the amount representing the value of the plot as assessed by Government to the nearest Defence Account Officer ;
- (b) in the case of assignments of land revenue payable in cash, the Defence authorities will arrange for payment through their own Account Officer, and the amount paid will be debited direct against the Defence Services Estimates ;
- (c) in the case of an assignment of land revenue paid by land owners direct to the grantee or of remission of land revenue if the grantee is a land holder, the amount of the grant should be debited annually by the Civil Accountant General to the nearest Defence Account Officer.

NOTE.—The term “nearest Defence Account Officer” means the Controller of Military Accounts whose office is nearest to Civil Account Officer concerned.

Leave Salaries and Pensionary Charges

170. The charges for leave salaries paid by the Civil or the Posts Telegraphs and Telephones Department, in respect of leave earned by service in the Defence Department should be debited by the Civil or the Posts, Telegraphs and Telephones Account Officers, as the case may be, to the Controller of Military Accounts whose office is nearest to his own office, irrespective of the Military Division or District to which the payments actually relate. Debits for pensionary charges should, however, be passed on to the Controller of Military Accounts, Pensions, Lahore. The debits in each case should be supported by a certificate to the effect that the leave or pension for which the charges are debited was earned in respect of service rendered in the Defence Department and that the amounts charged are correct according to rule.

When, however, the debits on account of charges for leave salary are raised by an officer who is not responsible for their audit, they should be supported by a copy of a certificate in the following form, which should be furnished to that officer by the Account Officer responsible for such audit at the time of issuing the leave salary certificate :—

“I certify that the sum of Rs. _____ per month for the period
from _____ to _____ is debitable to the Defence Services
estimates on account of the leave salary of _____ for leave earned in
respect of services rendered in the Defence Department and the amount has been
correctly calculated according to rule”.

Charges on account of printing work done for and stationery supplied to the Defence Department.

171. Charges for the cost of printing work done in the presses of the Central and Provincial Governments on behalf of the various branches of the Defence Department (including the Military Accounts Department) and of stationery supplied by the Printing and Stationery Department to those branches should be passed on for adjustment to the Defence Account Officers as shown below :—

Charges pertaining to	Name of the Account Officer adjusting the charges
(1) Pakistan Air Force	Controller of Accounts, Air Force, Lahore.
(2) Pakistan Navy	Controller of Naval Accounts, Karachi.
(3) Ordnance Factories	Controller of Military Accounts, Rawalpindi.
(4) Other Defence Services	Controller of Military Accounts, Lahore.

NOTE.—Deleted.

Deceased Soldiers' and Deserters' Estates.

172. Under Rule 44 of the Fundamental Rules Part II, the receipts in respect of the surplus of Estates of deceased, insane and missing persons and of the property of deserters should be credited by the Standing Committee of Adjustments or the officer Commanding in the treasury in favour of the Controller Military Accounts concerned. The amount will be held in deposit by the accounting authorities of the Defence Department pending disposal on receipt of instructions from the Ministry of Defence.

Exchange Account — An exchange account purports to be an extract from the books of the Account officer who despatches it & by which the amount he has passed on to the debit or credit of the other party to the account with any necessary explanation of the credit & with documents supporting the debit. It contains two kinds of items namely :—

- (i) Transactions of which the account officer receiving the account obtains information through any part of his account also.*
- (ii) Transactions of which the account officer receiving the account gets no information except through it & which he has to deal with when he receives it.*

CHAPTER 13—SETTLEMENT WITH RAILWAYS

Introductory	173
Railway Transactions arising at Branches of the National Bank of Pakistan and the State Bank. ..	175
Transactions between Railways and Central/Provincial Government Departments and Pakistan Foreign Mission.	176—176 (A)
Settlement of Transactions in Cash between Central and Provincial Government and the Railways.	177—177 (A)
Railway Transactions with Foreign Mission etc.	177—B
Adjustment of Transactions at the close of the year	177—C
Adjustment of Transactions relating to Provident Fund, Loans and Advances by the Central Government and Deposits and Advances etc.	177—D, 177—E

INTRODUCTORY

173 (a) As a result of provincialization of Railways, the Railway fund formed on proforma basis on the books of the State Bank of Pakistan under the Central Consolidated Fund became inoperative with effect from 1st July, 1962. Two separate proforma Railway Funds, viz, Pakistan Western Railway Fund and Pakistan Eastern Railway Fund have been created on the books of the State Bank of Pakistan under Provincial Consolidated Fund. These funds will accommodate all earnings and receipts and will bear all the expenditure of the respective Railways. The Pakistan Western Railway Fund and the Pakistan Eastern Railway Fund will be operated upon by the Financial Adviser and Chief Accounts Officer of the respective Railways.

(b) The cash balances of the Railways will be considered as a part of the West Pakistan Consolidated Fund and the East Pakistan Governments Consolidated Funds respectively. The responsibility for verification of the balances on the books of the State Bank and their agreement with the balances on the books of the Railway will be that of the Financial Adviser and Chief Accounts Officer of the Railway concerned. He will also be required to confirm the net total of the Fund transactions intimated monthly by the State Bank of Pakistan direct to the Accountant General for adjustment under the head 'State Banks Deposits—Railways by *per contra* debit or credit to the head, 'V.—Cash Balance in the Provincial Section of Accounts'.

(c) On the creation of the Consolidated Funds the Railways will discontinue depositing their earnings at and drawing cheques, on the Central and Provincial Treasuries. Such transactions will arise only at the offices of State Bank and the branches of the National Bank of Pakistan and will be taken by them direct against the Fund. All Railway earnings and other receipts will be paid into this fund and all the expenditure chargeable to Railways will be met therefrom. The fund will be operated upon by the Pakistan Western Railway and Pakistan Eastern Railways. The responsibility for verification of the balances of the Fund as on the books of the State Bank and for their agreement with the balances on the books of the Railways, will be that of the Railway Board. It will also be the duty of the Railway Board to confirm the net total of the Fund transactions intimated monthly by the State Bank direct to the Chief Accounts Officer of the Railway concerned for adjustment under the head "State Bank Deposits Railways" by *per contra* debit or credit to the head "Cash Balance".

173-A. Deleted.

174 Deleted.

Railway Transactions arising at Branches of the National Bank of Pakistan and State Bank.

175. The Transactions on behalf of Railways, taking place at the State Bank and the branches of the National Bank shall not pass through the Treasury Accounts or consequently through the accounts of the Civil Accountants General but shall be brought to account direct against the Railway fund in the books of the State Bank *vide* notes under Article 10 and 11 of the Account Code Vol. I.

Transactions between Railways and the Central/Provincial Government Departments and Pakistan Foreign Missions.

176. The transactions between the Railways and the Central/Provincial Government Departments will continue to be settled in Cash or by Cheques as far as possible. In the exceptional cases noted in the succeeding paragraphs the monetary settlement would be effected through the State Bank of Pakistan on the authority of the advice issued by the Railways or the Central and Provincial Accounts Officer, according as the services have been rendered by/to Railways. In the case of the transactions, which are adjustable in the Central Section of the accounts of a Provincial Accountant General and in the books of the Defence and Posts, Telegraphs and Telephones, Account Officers, Separate Advices shall be prepared by the Railway Accounts Officer for the amount relating to each Civil Defence and Posts, Telegraphs and Telephones, Account Officers and sent to the State Bank of Pakistan. The advices should give an indication that the transactions included in them are adjustable by the Accountant General, Pakistan Revenues, the name of the Accounts Officer being shown in brackets. A copy of the advice to the State Bank of Pakistan shall also be sent by the Railway Accounts Officer to the Accountant General, Pakistan Revenues. The clearance memo will be sent to the Accountant General, Pakistan Revenues by the State Bank.

The Railway transactions, arising in the provincial books of the various Accountants General/Comptrollers will be settled by them direct with the Railway through the State Bank of Pakistan. In case of Railway transaction, arising in the Central Section of the Accounts of the Provincial Accountants General and in the books of the Defence and Posts, Telegraphs and Telephones, Accounts Offices, they will be passed on through Exchange Accounts to the Accountant General, Pakistan Revenues and it shall be the responsibility of the latter to arrange for the necessary money settlement in respect of such transactions with the Railway Accounts Officers. The schedules, supported with vouchers shall be sent by the Civil Defence and Post, Telegraph and Telephone, Accounts Officers to the Railway Accounts Officers direct and copies of the schedules will be sent to the Accountant General, Pakistan Revenues in support of the entries in Exchange Accounts. As regards the Railway transactions, arising in Pakistan Foreign Missions (including the High Commission for Pakistan in the U. K.) the Accountant General, Pakistan Revenues will advise the State Bank to debit Railway fund concerned by *per contra* credit to Central Government cash balance. A copy of the advice issued to the State Bank in the above cases will be endorsed to the Railway Account Officer and in the case of transactions arising in Pakistan Foreign Mission the copy of the advice will be supported with the duplicate copies of the schedules with certificate to the effect that the statement of receipts and expenditure in respect of the Railway transactions have been forwarded with vouchers and receipts to the Financial Adviser and Chief Accounts Officer, Pakistan Western/Pakistan Eastern Railways.

176-A. In case of purchase of Rolling stock, coal etc. made by Railway from foreign countries by opening of letters of credit on the authorised banks debits on account of such transactions will be adjusted by the State Bank of Pakistan by debit to Railway Fund concerned on receipts of advice from the Audit Office, Industries, Supply and Food and a copy of the advice, duly supported by requisite documents will simultaneously be sent to the respective Financial Adviser and Chief Accounts Officers.

The transactions in which cash settlement will be necessary between the Railways and other Departments and the manner in which it will be done are indicated below :—

(a) In case of purchase made by the Director General, Supply and Development on behalf of Railways and paid for by the Audit Officer, Industries, Supply and Food the latter will send to the Railway Accounts Officer concerned monthly bills duly supported by paid vouchers. These bills will be checked by the Railway Accounts Officers concerned within seven days of their receipt and re-imbursement will be arranged to the Audit Officer, Industries, Supply and Food through crossed cheques.

Settlement of Transactions in cash between Central and Provincial Governments and the Railways.

177. The Central and Provincial Government Department will issue credit notes as here to fore in favour of the Railways in payment of fares and freight, etc. The system of payment by credit notes will be extended to other cases also which were not so far covered by them. In such cases the department concerned will receive a bill from the Railways containing full particulars of the payments, demanded and issue a credit note in settlement thereof.

The Railway Account Officer will work out the payments receivable from other Departments on the basis of these credit notes and periodically issue advices to the State Bank for crediting the Railway Fund with the amounts thereof by *per contra* debit to the cash balances of the Government concerned. They will simultaneously endorse copies of such advices duly supported by the credit notes to the Account Officers on whose books the payments in question are adjustable.

177-A. In the case of work executed by P. W. D. on behalf of the Railways prior deposits be credited by cheques by the Railways under the head "P. W. Deposits". Further procedure laid down in Art. 409—412 of the C. P. W. A. Code or the corresponding provision in the Provincial codes will be followed in this case and the refunds of unspent balances of deposit will be made by cheques by debit to the above head. In case of the expenditure incurred in excess of the amount deposited by Railways the excess expenditure will be transferred to the Head "Misc. P. W. Advances" in the books of the Director of Audit and Account (Works), Lahore or the Accountant General, East Pakistan, Dacca as the case may be and action will be taken by them for recovery of the amount from the Railways concerned. The Divisional Officer of the P. W. D. will render periodical account of the expenditure from the deposit account to the Financial Adviser and Chief Accounts Officer concerned. The re-imbursement will be made in full by the Financial Adviser and Chief Accounts Officer of the Railways and the Civil Accounts Officer. Subsequent re-imbursement, if any, will, however, be made with the consent of the other party.

Railway Transactions with Foreign Missions, etc.

177-B The suspense heads "P. W. R. Suspense," "P. E. R. Suspense" already opened by the Accountant General, Pakistan Revenues and other Accounts Officers in Part IV—Suspense—Suspense Accounts—Suspense Account" will

continue to be operated by the Foreign Mission (including the High Commission for Pakistan in U.K.) and other department to accommodate the expenditure incurred and receipts realised on behalf of the Railways.

An adjustment register and a broadsheet will be maintained in form A. O. 11 of this Code after introducing therein the heads "P. W. R. Suspense" and "P. E. R. Suspense" by the Accountant General, Pakistan Revenues and other Account Officers concerned to maintain a watch over the clearance of the transactions adjustable with Railways. This register will also indicate clearly the number and date of the memoranda of clearance, received from the State Bank. It will be closed monthly. In case of the stores purchased by the Railways by opening of letter of credit the procedure now being followed by the Audit Officer, Industries, Supply and Food for accounting of letter of credit transaction is as under :—

The detailed head "L. C. Suspense" account dates payments made in foreign countries on production of shipping documents or Railway receipt, etc. The State Bank re-imburse such payments as soon as an advice of the payment, having been made abroad together with a copy of the shipping document, is presented to it. In turn the State Bank informs the Audit Officer, Industries, Supply and Food of the payment having been made by it and also sends a copy of the shipping document. On receipt of the shipping documents and the advice of payment the Audit Officer Industries, supply and Food carries out the following adjustment :—

Dr. P. W. R. Suspense or P. E. R. Suspense.

Cr. L. O. S. Suspense.

When the clearance memo. issued by the State Bank is received by the Accountant General, Pakistan Revenues he will carry out the following adjustment :—

Dr. State Bank Deposits.

Cr. Exchange Account between Accountant General, Pakistan Revenues and the Audit Officer, Industries, Supply and Food.

On receipt of the Exchange Account from the A. G. P. R. the A. O. I. S. and Food will carry out the following adjustment :—

Dr. Exchange Account between Accountant General, Pakistan Revenues and Audit Officer, Industries, Supply and Food.

Dr. Deduct Debit L. C. Suspense.

The Audit Officer, Industries, Supply and Food will then advise the State Bank to make adjustments of the amount against the balances of the respective Railway Fund and clear the amount adjusted previously under Pakistan Western Railway/Pakistan Eastern Railway suspense.

English transactions pertaining to Railway appear in the Account of receipts and disbursements of the High Commissioner for Pakistan in U. K. and an extract of the High Commissions account together with schedules relating to the transactions adjustable under "Remittance Misc. Account between England and Pakistan" is forwarded by the Accountant General, Pakistan Revenues to the Financial Adviser and Chief Accounts Officers of Railway concerned.

In consequence of the Provincialisation of Railways while the English transactions will continue to be exhibited in the Accounts of Receipts and Disbursements of the High Commission, the extracts of the Accounts will no longer require to be forwarded to the Financial Adviser and Chief Accounts Officer of Pakistan Western or Pakistan Eastern Railway. All that would be required in this case will be that the Accountant General, Pakistan Revenues will advise the State Bank of Pakistan to make necessary adjustment against the Railway Account Officer. On receipt of Memoranda of clearance from the State Bank, the Accountant General, Pakistan Revenues will carry out the following adjustment :—

Dr./Cr. State Bank Deposits.

Cr./Dr. Remittance Account between England and Pakistan.

The adjustment made against the Railway Fund will be communicated to the Financial Adviser and Chief Accounts Officer concerned by the Central Accounts under the final heads will be made by the Railway Account Officer.

Adjustment of Transactions at the close of the year.

177-C. Return on Government investments in the Railways will be payable by the respective Railway to the Provincial Government in equal monthly instalments. The Provincial Government will in its turn arrange adjustment of the return payable to the Central Government. The amounts of contribution payable by Railway will be subject to audit and the Chief Auditor of the Railway will have to furnish audit certificate. The Provincial Accountants General on receipt of audit certificate will effect necessary adjustment through the State Bank of Pakistan. Thereafter adjustment for the return payable to the Central Government will be arranged by them. The contribution so received from the Railways will be accounted for under the Minor head 'Railway Contribution to General Revenues' under the Major head 'XX—Interest'.

The existing capital Major head '57—Construction of State Railways' in Section BB Railway Capital Account outside Revenue has been split up in the following three parts with effect from the 1st July, 1962 :—

- (i) 67—A Construction of State Railways—Capital outlay by Government of Pakistan.
- (ii) 67—B Construction of State Railway—Capital outlay by Government of East Pakistan.
- (iii) 67—C Construction of State Railway—Capital outlay by Government of West Pakistan.

The capital expenditure under the existing Major head "67—Construction of State Railway", on 30th June 1962 will be transferred to the head "67—A Construction of State Railways—Capital outlay by Government of Pakistan" without financial adjustment in the books of the Railway. After 1st July, 1962 the Capital expenditure on the Railways will be booked partly under the head "67—B" or "67—C" for rupee portion of the expenditure and partly under the head "67—A" for foreign exchange components finance by the Central Government from Loans.

N.B.—The balances under Depreciation Reserve Fund, Railway Reserve Fund and Staff Benefit Fund as on 30th June, 1962 will immediately be transferred from the Central Section of Accounts to the Provincial accounts without financial adjustment. The actual transfer of cash balances from the Central to the Provincial consolidated Fund will be arranged by the

Finance Department of the Provincial Government in consultation with the Government of Pakistan, Ministry of Finance.

N.B. 1. The State Bank will issue a memoranda of clearance in form 13 of this Code.

N.B. 2. In cases where it is detected that any excess or erroneous payment has been made the paying department will, subsequently, claim re-imbursement treating it as a fresh transaction and deal with as such. The advices to be issued to the State Bank for making monetary adjustments between the Railway Fund and the Central and Provincial Governments cash balance will be sent by Railways and other Account Officers.

N.B. 3. The Provincial/Central Government Departments may make payments to the Railways in cash or through cheques instead of issuing credit notes, when the amounts to be involved are small or when this method of settlement is found to be inconvenient.

N.B.4. Notwithstanding the abolition of exchange accounts between the Railways and other departments the receipts and expenditure under the major heads (a) IV-Taxes and Income other than Corporation Tax (b) XII-A—Taxes and Duties earned in connection with Rehabilitation of Displaced persons, (c) XX—Interest and (d) 22—Interest on Debt and other obligations which are not Railway transaction but are at present adjusted finally in the Railway Departments will continue to be adjusted as such.

N.B. 5 (i) The payments made to Railways by means of cheques and the recoveries affected from them will be debited and credited respectively to the final service and Receipt heads concerned in the books of the Accountant General, East Pakistan or West Pakistan as the case may be.

(ii) For obtaining service postage stamps from the treasuries a cheque for the amount involved should invariably be issued as here to fore by the Railways.

N.B. 6. In the case of payments of fare, freight, etc., charges referred to in Article 177 above, the Accountant General, Pakistan Revenues and the Provincial Accountant General will, on receipt of Memoranda of Clearance from the State Bank, carry out the following adjustment :—

Dr. State Bank Suspense.

Cr. State Bank Deposits.

On receipt of advice (duly supported with vouchers) from the Railway Account Officer, the following adjustment will be carried out by the Accounts Officer concerned :—

Dr. Final head concerned.

Cr. Deduct Debits.

State Bank Suspense.

In the case of the transactions, adjustable finally in the Central Section of the accounts of a Provincial Accountant General and in the books of the Defence and the Posts, Telegraphs and Telephones, Account Officers, the Accountant General, Pakistan Revenues will carry out the adjustment in the manner, indicated above, except that the debit adjustable by the other Accounts Officers will be classified by the Accountant General, Pakistan Revenues under the Exchange Account head concerned.

In respect of the amounts adjustable with the Railways, the Provincial Accountants General and the Accountant General, Pakistan Revenues will carry out the following adjustment :—

On receipt of Memoranda of Clearance from the Bank the Provincial Accountants General, who initiated the adjustment, will clear the outstanding in his account under the head "P.W.R., Suspense" or "P.E.R. Suspense" by deduct entries *per contra* debit credit to the head "State Bank

Deposits". A similar procedure will be adopted by the Accountant General, Pakistan Revenues for settlement of the transactions arising in Pakistan Foreign Missions.

As regards the settlement of the Railway transactions arising in Central Section of the Books of the Civil Accountants General, Defence and Posts, Telegraphs and Telephones, Account Officer, the following procedure will be followed :—

On receipt of Exchange Account from the Civil Defence and Posts, Telegraphs and Telephones, Account Officers, the Accountant General, Pakistan Revenues will carry out the following adjustment :—

Cr./Dr. Exchange Account and head concerned.

Dr./Cr. P.W.R. Suspense or P.E.R. Suspense.

The Accountant General, Pakistan Revenues will then advise the State Bank of Pakistan to make adjustment against the balances of the Railway Fund.

On receipt of Memoranda of Clearance from the Bank, the Accountant General, Pakistan Revenues will carry out the following adjustment :—

Dr./Cr. State Bank Deposits.

Cr./Dr. Deduct Debit/Deduct Credit.

P.W.R. Suspense or P.E.R. Suspense.

N. B. 7 The consolidated monthly accounts relating to the transaction appearing in Central Section of Accounts in Railways books will continue to be submitted to the Central Government direct by the respective Provincial Railway Board as required under Art. 15 (j) of the Account Code Vol. I. The material for Central Finance Accounts and Combined Finance and Revenue Accounts will continue to be submitted by the Railways to the Accountant General, Pakistan Revenues and this office respectively as usual. In addition to this, the Financial Adviser and Chief Accounts Officers will also have to supply certain material to the Accountant General, West Pakistan and Accountant General, East Pakistan for incorporation in the Provincial Governments Finance Accounts.

N.B. 8. The Railway transactions e.g., leave salary, payments of pension Provident Fund deductions of Railway employees temporarily working in other departments, etc., shall be adjusted with the Railway through the medium of the P.W.R. Suspense and P.E.R. Suspense in the Provincial Section of accounts.

These Account Officers will also simultaneously furnish the Railway Account Officers with copies of their advices showing particulars of such transaction. The recoveries on account of Provident Fund adjustable in the books of a Non-Railway Account Officer shall, however, be paid by crossed cheques each month so as to enable the Account Officer concerned to credit the amount to the accounts of the depositors. The foreign services contributions payable to the Central/Provincial Government departments shall be paid immediately on receipt of bills from the former.

Adjustment of Transactions relating to Provident Funds, Q-Loans and Advances by the Central Govt., and Deposits and Advances etc.

177-D. The subscribers on 30-6-1962 to Defence saving State Railway General and Contributory Provident Funds shall continue to contribute to the Funds on the same basis as existed before 1-7-1962 and their contribution shall be credited to the General balances of the Central Government. The liability in respect of the payment of the above fund Balances to the employees shall also be that of the Central Government. The accounts of these funds will be kept in the Central Section of the account in the Railways books. All the documents relating to these provident Fund accounts i.e. ledgers, P.F. Journals, Check Sheets, etc., will be distinctly marked "Central Accounts". The credits and debits to these accounts will initially take place in the Provincial Railway Accounts" and thereafter necessary transfer to the "Central Accounts" would be carried out every month, through the medium of the major head "Adjusting Account" between Central and Provincial Governments. However, a Provincial Provident Fund will be constituted in the books of the Railways with effect from 1-7-1962. The accounts of the subscribers to this Fund will be kept separate from Central Accounts.

177-E. The account of the loans and advances made upto 30-6-1962 will be maintained in the Central Section of account in the Railways books and all Journal slips prepared for the same will be distinctly marked as such. The recoveries of the advances will however initially be booked in the Provincial Section of account and at the end of month it would be necessary to adjust these recoveries between the Railway Fund and the Central consolidated Fund through the State Bank of Pakistan in order to bring them under Central section of accounts. The interest charges recovered in respect of these loans will be credited to "XX-Interest" in the Central Section of accounts and adjustments carried out through the State Bank of Pakistan as in the case of principal recovered. As a result of Provincialization of Railways with effect from 1-7-1962 all loans and advances to the Railway-Employees granted on or after 1-7-1962 will be accounted for under "R—Loans and Advances by the Provincial Government", in the books of the Railways. The repayment of these advances will be credited to the same head. The interest charges recovered in respect of these loans will be credited to "XX-Interest" in the Provincial Section of Accounts. The balances on 30-6-1962 in the various heads of account operated in the Railway books under the Section P. Deposit and Advances (Advances not bearing Interest) will be transferred to the Provincial Section of accounts without financial adjustment on 1-7-1962.

Adjustment of Pensionary Charges.

The Provincial Governments have become responsible for the pensionary charges after 30-6-1962 in respect of the staff transferred to the Provincial Governments in terms of Art. 9-(1) (b) of the Presidential order No. 33 dated 9-8-1962. The same principle will held good from determining the incidence of special contribution and gratuity paid to the staff.

CHAPTER 14.—EXCHANGE ACCOUNTS BETWEEN CIVIL AND POSTS,
TELEGRAPHS AND TELEPHONES

Introductory	180	Responsibility for Adjustment ..	186
Adjustment of transactions between Provinces and the Posts, Telegraphs and Telephones Department.	182	Adjustment of Provincial transactions in accounts for May and June.	187
Exchange Accounts	183		
Due date	184	List of Account Officers who are in	
Account Jurisdiction	185	account with each Accountant General, Posts, Telegraphs and Telephones Branch. ..	Annexure

Introductory

180. The two Deputy Comptrollers, Posts, Telegraphs and Telephones Branch, Lahore and Dacca shall be treated as independent Account Officers of the Posts, Telegraphs and Telephones Department for purposes of Exchange Accounts. The list of Account Officers in account with the Deputy Comptrollers, Posts, Telegraphs and Telephones shall be as given in the Annexure to this Chapter.

181. The general rules of procedure laid down in Chapter 10 shall apply *mutatis mutandis* to the Exchange Accounts with the Deputy Comptrollers, Posts, Telegraphs and Telephones Branch. The rules applicable prescribe *inter alia*—

- (a) the classification of the Exchange Accounts under the four main heads prescribed in Article 133 ;
- (b) the preparation of the Exchange Accounts, both outward and inward, in the form prescribed in Article 133, Forms 16 and 17 being used as accompanying schedules containing details of transactions including in the Exchange Accounts ;
- (c) the maintenance of Remittance Registers, to watch the adjustment of remittance transactions passing through heads I and II ; and
- (d) the maintenance of separate Progress Registers, Inward Adjustment Registers and Objection Books.

Adjustment of transactions between Provinces and the Posts, Telegraphs and Telephones Department

182. The rule in Article 157 shall apply *mutatis mutandis* to the adjustment of transactions between a Provincial Government and the Posts, Telegraphs and Telephones Department.

Exchange Accounts

183. A single Exchange Account should be prepared for all transactions relating to the Posts, Telegraphs and Telephones Department including Postal Telegraphs, Tele-phone and Wireless branches. An Account Officer who is in account with one of the Deputy Comptroller, Posts, Telegraphs and Telephone Branch only, should include all items pertaining to other Deputy Comptrollers in the same account.

NOTE 1.—The details of the remittance transactions pertaining to the different branches should be shown separately by treasuries in Form 16 accompanying the Exchange Accounts.

NOTE 2.—In advance of the monthly Exchange Accounts, a preliminary statement showing the sale of ordinary (including air mail), service and defence saving stamps should be forwarded to the Deputy Comptroller, Posts, Telegraphs and Telephones concerned so as to reach his office on the 4th day of the month following the month of account in the case of transactions for October, January, March and April, and on the 6th of the following month in other cases. Should the statement be too late for the post, the figures should be communicated by telegraph or telephone and this followed by confirmation by post. If it is necessary to make any modification involving a large amount in the statement, it should similarly be communicated by telegraph or telephone by the 12th of that month.

Due Date

184. The due date for the despatch of the Exchange Accounts between Civil and Posts, Telegraphs and Telephones have been prescribed in Article 82.

Account Jurisdiction

185. The account jurisdiction of the two Deputy Comptrollers, Posts, Telegraphs and Telephones Branch shall be as shown below :—

Posts, Telegraphs and Telephones Circles

Deputy Comptroller, Posts, Telegraphs and Telephones Branch, West Pakistan, Lahore.

Deputy Comptroller, Posts, Telegraphs and Telephones Branch, East Pakistan, Dacca.

NOTE 1.—Transactions pertaining to Telegraph Store Depots should be adjusted by the Deputy Comptroller, Posts, Telegraphs and Telephones Branch, Lahore.

NOTE 2.—Transactions of the Engineers in charge Eastern and Western wireless regions and the Radio Offices under their control should be adjusted by the Deputy Comptrollers, Posts, Telegraphs and Telephones Branch, Lahore and Dacca, respectively.

NOTE 3.—*Cost of Printing and Stationery*—

(i) The charges debitable to the Posts, Telegraphs and Telephones Department for work done and supplies made by the Central Government Presses and the Central Stationery Offices should be passed on by the Accountant General, Pakistan Revenues to the Deputy Comptroller, Posts, Telegraphs and Telephones Branch, Lahore, with the exception of charges relating to the supply of sealing wax which should be passed on to the respective Deputy Comptroller Posts Telegraphs and Telephones Branch.

(ii) Charges debitable to the Posts Telegraphs and Telephones Department for the cost of stationery supplied and printing work done by Provincial Stationary Depots and Provincial Government Presses should be passed on to the Deputy Comptroller, Posts, Telegraph, and Telephones Branch, with whom the Civil Account Officer concerned is in account,

NOTE 4.—*Postal Insurance premia and Telephones*.—These should be credited to the Deputy Comptroller, Posts, Telegraphs and Telephones Branch, Lahore with whom each Civil Accounts Officer exchanges Accounts. The certified lists of premia should, however, be sent to the Director, Postal life Insurance, Karachi, direct).

Responsibility for adjustment

186. The Civil Account Officers shall be responsible for prompt adjustment of items appearing in the inward Exchange Accounts under Heads I and III and for the clearance of items passed on by them in the outward Exchange Accounts under Heads II and IV which have been rejected by the Deputy Comptrollers, Posts Telegraphs and Telephones Branch. Similarly, the Deputy Comptroller Posts Telegraphs and Telephones Branch, shall be responsible for the prompt adjustment of items appearing in the inward Exchange Accounts under Heads II and IV and for the clearance of rejected items under Heads I and III of the outward Exchange Accounts. See also Article 136.

NOTE.—Debits raised under Head I by Deputy Comptroller, Posts Telegraphs and Telephones Branch for remittances into treasuries by Post Offices should be supported by consolidated receipts prepared by postmasters and checked and verified by treasuries. In respect of drawings from treasuries by Post Offices, the consolidated receipts received by the Civil Accountants General in duplicate through treasuries should be checked in totals and agreed with the debits raised under Head II of the Exchange Account. One copy of the consolidated receipt should be sent to the Deputy Comptroller, Posts, Telegraphs and Telephones Branch concerned in support of the debit in the Exchange Accounts the other copy being retained in the office of the Civil Account Officer.

Adjustment of Provincial transactions in the accounts for May and June

187. The rule in Article 166 shall apply *mutatis mutandis* to transactions arising in the accounts of the Posts, Telegraphs and Telephones Department for May and June which are adjustable against balances of the Provincial Governments.

ANNEXURE

(See Article 180)

List of Account Officers who are in account with each Deputy Comptroller, Posts, Telegraphs and Telephones Branch

Name of Deputy Comptroller, Posts, Telegraphs and Telephones Branch.	Name of Civil Account Officers	Name of Defence Account Officers
Deputy Comptroller, Posts, Telegraphs and Telephones Branch, Lahore.	(1) Accountant General, Pakistan Revenues, Karachi.	(1) Command Controller of Military Accounts, Rawalpindi.
	(2) Audit Officer, Industries, Supplies and Food.	(2) Controller of Military Accounts, Rawalpindi.
	(3) Accountant General, West Pakistan, Lahore.	(3) Controller of Ordnance Factory Accounts, Wah Cantt.
	(4) Comptroller, Northern Area, Peshawar.	(4) Controller of Military Accounts, Lahore Cantt.
		(5) Controller of Accounts, Air Force, Lahore Cantt.
		(6) Controller of Military Accounts & Pensions, Lahore.
		(7) Controller of Military Accounts, Karachi.
		(8) Controller of Naval Accounts, Karachi.
		(9) Field Controller of Military Accounts, Lahore Cantt.
		(10) Controller of Military Accounts, Dacca.
The Deputy Comptroller, Posts, Telegraphs and Telephones Branch, Dacca.	(1) Accountant General, Pakistan Revenues, Karachi.	Do.
	(2) Audit Officer, Industries, Supply and Food.	
	(3) Accountant General, West Pakistan, Lahore.	
	(4) Accountant General, East Pakistan, Dacca.	

CHAPTER 15

CENTRAL ADJUSTIST ACCOUNT—Deleted

CHAPTER 16.—ACCOUNTS CURRENT BETWEEN ENGLAND AND PAKISTAN.

Scope of the Accounts Current ..	198	<i>Pre-Payment of the cost of Stores supplied to Pakistan States</i> ..	214
Inward and Outward Accounts ..	200		
Inward Accounts	—	<i>Direct Purchase of stores in the United Kingdom</i> ..	215
Classification of items in the Inward Accounts	201	<i>Outward Account? — Form of Outward Account</i> ..	216
Money settlement with Provincial Governments	204	Special items in Outward Accounts—	
Settlement of Railway transactions ..	204A	<i>Light dues payable to Board of Trade</i> ..	221
Treatment in the office of the Accountant General, Pakistan Revenues ..	205	<i>Deceased, distressed and discharged Seamen</i> ..	222
Adjustments in Pakistan Accounts ..	206		
Dates of Despatch	209	<i>Navy Bills</i> ..	223
European Stores —		<i>Emigration and other Bills</i> ..	224
Stores for the Public Works Department		<i>Sterling Family Pension Funds (Civil)</i> ..	225
Government Commercial Undertakings, Local Funds, Pakistan State etc.,	210	<i>Outstandings</i> ..	226
Register of Invoices	211	List of sub-heads for use in the Accounts Current between England and Pakistan under the minor head	
Recovery of cost of European Stores from Local Funds and Pakistan States ..	213	"Remittance, Miscellaneous Accounts between England and Pakistan ..	Anne- xure.

Scope of the Accounts Current.

198. All transactions in the United Kingdom of the Central Government of Pakistan and its Provincial Governments and all remittances effected through the agency of Government on behalf of third parties (e.g., recoverable expenditure in Pakistan on behalf of Her Majesty's Government and expenditure incurred in England on behalf of Local Funds Pakistan States, etc.) should be included in the Remittance Accounts between England and Pakistan. Transactions of the Central and Provincial Governments which are passed on to Pakistan through this Account shall eventually be incorporated by Account Officers concerned in the accounts kept in Pakistan under appropriate heads of account, *vide* clause (6) under Article 16 in Volume I of this Code.

199. Leave salaries and pensions of Government servants paid in Colonies which have no direct Accounts Current with Pakistan will be passed on to Pakistan through the Accounts Current between England and Pakistan for adjustment in the Pakistan books. In order to enable the Director of Audit and Accounts, High Commission for Pakistan in U. K. to deal with such items, the Account Officers in Pakistan should submit to him quarterly returns in Form 39 showing the warrants issued by them for the payment of leave salaries and pensions in those Colonies Cases in which Government servants to whom such warrants were issued did not draw any part of their leave salary on the warrant should be reported to the Director of Audit and Accounts, High Commission for Pakistan in the United Kingdom.

Inward and Outward Accounts

200. The Accounts Current sent from England to Pakistan shall be termed—“Inward” accounts, the accounts sent from Pakistan to England being styled “Outward” accounts.

1. For facility of reference, the accounts mentioned in this Article are described in this and other Chapters of this Code as London Accounts.

Inward Accounts

Classification of items in the Inward Accounts

201. Monthly totals of transactions passed on to Pakistan for adjustment should be exhibited in the Accounts Current under the following heads :—

Remittance : Miscellaneous Accounts between England and Pakistan sub-divided under—

1. Civil Accountant General Pakistan Revenues.
2. Audit Officer, Industries, Supplies and Food.
3. Posts, Telegraphs and Telephones.
4. Defence Services.
5. Net disbursements on behalf of Railways.
6. Net disbursements on behalf of Provincial Governments.
7. Remittances Miscellaneous Accounts between England and Pakistan.

The details of the revenue and capital transactions of the Central Government under appropriate heads of account should be given in subsidiary monthly statements of receipts and disbursements working up to the totals in the Accounts Current. These statements should be transmitted by the Director, Audit and Accounts, High Commissioner for Pakistan in U. K. direct to the Account Officers concerned in Pakistan, separate statements being sent to the Deputy Comptroller, Post, Telegraphs and Telephones, Lahore and the Deputy Comptroller, Post, Telegraphs and Telephones, Dacca in respect of Posts, Telegraphs and Telephones transactions adjustable in their books and to the Financial Adviser and Chief Accounts Officer, P. W. Railway and Financial Adviser and Chief Accounts Officer, East Pakistan Railway in respect of Railway transactions adjustable in their books. Similarly, statement of receipts and disbursements relating to each Province classed under prescribed heads of account and working up to the net amounts shown in the Accounts Current should be transmitted monthly to each Provincial Government and Provincial Accountant General direct by the Director, Audit and Accounts, High Commissioner for Pakistan in U. K. The entries in these statements of Provincial and Railway transactions relating to concession passages, publications supplied to Pakistan, provident funds, motor car and other advances, etc., should be supported by detailed statements containing full particulars of the transactions. The transactions under "Remittance : Miscellaneous Accounts between England and Pakistan" should be advised in detail through separate schedules which for Civil transactions including Posts, Telegraphs and Telephones should be sent to the Accountant General, Pakistan Revenues, while those for Defence Services should be sent to the Military Accountant General who will deal with them according to the rules laid down in the Military Account Code.

NOTE.—In order to enable the Director, Audit and Accounts, High Commissioner for Pakistan in the United Kingdom to classify the transactions under proper heads in their monthly statements all authorities for payment in the United Kingdom including leave salary certificates, pension payment orders and indents for stores should furnish the following particulars :—

- (1) the major and minor heads of account ;
- (2) the particular Government to which the payment is debitable ; in the case of charges debitable to the Central Government, whether debitable to the Civil (including Posts Telegraphs and Telephones and Railways) estimates or Defence Services estimates ;
- (3) whether the expenditure is "charged" (non-voted) or "voted" ;
- (4) full classification of any deduction to be made from the payment.

202. The transactions accounted for under "Net disbursements on behalf of Provincial Governments" shall include not only transactions under Revenue, Service and Capital heads but also those relating to Provincial Debt and Deposit heads. No items of receipts or disbursements on behalf of Provincial Governments should be passed through the head "Remittance : Miscellaneous Accounts between England and Pakistan" except credits for passage rebates recovered in England which should be passed on to Pakistan through the sub-head "Passage Rebates".

203. The Inward Accounts Current transactions relating to the head "Remittance : Miscellaneous Account between England and Pakistan" supported by schedules should be sent to the Accountant General, Pakistan Revenues, and the Military Accountant General. These accounts shall contain only original items (i.e., items adjustable in Pakistan). No general rule of classification of an item as "original" or "responding" can be laid down, but the principle to be observed, where possible, should be that items should be treated as original in the country in which the first cash transaction takes place.

A list of the sub-heads appearing in the Inward Accounts is given in the Annexure to this Chapter under the heading "Adjustable in Pakistan". No new sub-head shall be added to the list without the approval of the Comptroller and Auditor General.

Money settlement with Provincial Governments and Railways

204. Provincial transactions in England shall be taken in the first instance against the balances of the Central Pakistan Government. In order to enable adjustments to be made in Pakistan against the balances of Provincial Governments as early as possible, the net disbursements made by the High Commissioner for Pakistan on behalf of each Provincial Government will be intimated by the Director, Audit and Accounts to the High Commissioner for Pakistan in the United Kingdom to the Accountant General, Pakistan Revenues by the first air mail after the 10th of June being intimated by telegram so as to reach the Accountant General, Pakistan Revenues, before the 15th of July. Any items affecting Provincial revenues coming to light after the despatch of June figures should be adjusted in the accounts of the following year. On receipt of the intimations from London the Accountant General, Pakistan Revenues, should immediately arrange with the Central Accounts Section of the State Bank at Karachi to have the necessary adjustments made against the balances of the Provincial Government concerned by corresponding credit to the account of the Central Government. For the purpose of these adjustments the rupee cost of the sterling payments should be computed at the average rate of exchange for the month to which the payments relate (*vide* Art. 230).

The monetary settlement in respect of Railway transactions passed through inward London Accounts made in the manner prescribed in Article. 177D of this code.

Note :—If any Provincial transactions are erroneously passed on by the Director, Audit and Accounts to the High Commissioner for Pakistan in the United Kingdom, through his subsidiary account current of Miscellaneous remittance transactions (Civil) instead of through the monthly statements of Provincial receipts and disbursements, the Accountant General, Pakistan Revenues should initiate the necessary adjustment against the Provincial balances in respect of such transactions and communicate the items to the Provincial Accountant General concerned through his outward "Settlement Account". In the converse case of any central transactions being erroneously included in the monthly statements of provincial receipts and disbursements, the Provincial Accountant General concerned should rectify the error and initiate necessary adjustments between Central and Provincial balances. In the case of credits for passage rebates recovered in England which are passed on through the subsidiary Account Current of Miscellaneous remittance transactions the Accountant General, Pakistan Revenues, should communicate to each Provincial Ac-

Accountant General, the share adjustable in his accounts by credit to Central and Provincial heads. It shall be the duty of the Provincial Accountant General to initiate the necessary adjustment between Central and Provincial balances in respect of the passage rebates adjusted in the Provincial section of his accounts.

Treatment in the office of the Accountant General, Pakistan Revenues

205. On receipt of the Inward Accounts Current (including the subsidiary accounts current of miscellaneous remittance transactions) from London, extracts of items which are adjustable on the books of other Account Officers should be sent by the Accountant General, Pakistan Revenues, to those officers for necessary adjustment.

NOTE 1.—Extracts relating to Revenue and Capital transactions of the Commercial Department and undertakings of the Central Government mentioned in the Annexure to Chapter 4 of Volume I of this Code should be sent by the Accountant General, Pakistan Revenues, to the Account Officers of those Departments and undertakings.

NOTE 2.—If any item in the extracts from the Inward Account received from the Accountant General, Pakistan Revenues, is found to be adjustable in the accounts of the Defence Department it should be passed on for adjustment to the Defence Account Officer concerned direct through the Exchange Accounts, an intimation being sent to the Accountant General, Pakistan Revenues.

Adjustment in Pakistan Accounts

206. The adjustments in respect of sterling transactions of Provincial Governments should be effected by Provincial Accountants General in three stages, viz.,

- (i) on receipt of the intimation of adjustment against the balance of the Province from the Central Accounts Section of the State Bank ;
- (ii) on receipt of the monthly statements of receipts and disbursements from the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom : and
- (iii) on receipt of extracts of the Inward Accounts in which the net disbursements on behalf of each Province will be shown in lump totals.

The adjustments at these stages should be made as follows :—

1. Stage	
Provincial Books	Central Books
Dr. Suspense Accounts.	
Central Accounts Office—State Bank Suspense ..	Nil.
State Bank Deposit—Central Accounts Office—State Bank ..	Cr.

In the accounts of the Accountant General, Pakistan Revenues, to whom the Central Accounts Section of the State Bank will likewise communicate the adjustments made in favour of the balance of the Central Government, the following adjustment should be made :—

Dr. State Bank Deposit—	
Central Accounts Office—State Bank,	
Exchange Account with Provincial Accountants General concerned.	Cr.

The credits in the Accounts Current will be set off against the debits raised by Provincial Accountants General under III below.

II Stage

Provincial Books	Central Books.
Dr. Departmental Adjusting Account or other heads concerned ..	<i>Nil</i>
Suspense Account—Central Accounts Office—State Bank ..	
Suspense (Minus Debit)	Cr.

(See also Rule below Article 90 and last sentence of Article 108.)

III. Stage.

Provincial Books.	Central Books
<i>Nil.</i> ..	Dr. Exchange Account with the Accountant General, Pakistan Revenues
	Dr./Cr. Exchange on Remittance Accounts. Accounts with the High Commissioner. ..
	Cr.

(See also Rule below Article 90 and last sentence of Article 108.)

In effecting adjustments at the first two stages, the sterling transactions should be converted into rupees at the average rate of exchange for the month in which the transactions take place in England (*vide* Article 230). When the Departmental Suspense heads are cleared in the usual course, the credit or debit to the appropriate revenue or expenditure head should be made at the conventional rate of 1s. 6d. to the rupee (Article 227), the difference between the amounts so booked and the value of the transactions at the average rate being taken to the minor head "Loss or gain by exchange" under the respective major heads.

At the third stage, the response to the debits in the Inward Accounts should be given at the conventional rate of exchange while the corresponding debit to the Accountant General, Pakistan Revenues, should be raised at the average rate of exchange the difference being taken to the deposit head "Exchange on Remittance Accounts."

NOTE 1.—For the purpose of adjustment at all the three stages mentioned in this Article, the sterling transactions should be converted into the Pakistan currency to the nearest paise.

NOTE 2.—No adjustment on account of loss or gain by exchange in respect of sterling transactions relating to Provincial debt, deposit and remittance heads should be included under those heads. The difference between the rupee cost of such transactions at the average rate of exchange and the value of the booked transactions at the conventional rate of exchange should be adjusted under the head "XLVI.—Miscellaneous" "as net gain by exchange on Remittance transaction" If in any year the net result of the adjustments under this head is a loss it should be adjusted as a minus receipt to avoid unnecessary appropriation of funds.

NOTE 3.—No adjustment on account of exchange should be made under the minor head "Loss or gain by exchange" in respect of the cost of English stores purchased for the Public Works Department. The cost of such stores should be adjusted in the regular accounts as well as in the accounts of works or stock at the average rate of exchange for the month in which payments are made in England. This rule shall apply also in the case of other Departments or Commercial Services where the value of stores purchased in England has to be included in the accounts of works or stock.

207. Sterling transactions of the Central Government should be adjusted on Central Books under the proper heads at the conventional rate of exchange by debit or credit to account current with London, the difference between the rupee equivalent at the average rate and the conventional rate of exchange in respect of the Revenue and Capital transactions being taken to the minor head "Loss or gain by exchange" under the relevant major heads concerned by *per contra* credit or debit to the Deposit head "Exchange on Remittance Accounts".

NOTE.—The provisions of Notes 1 and 3 to Articles 206 shall apply *mutatis mutandis* to the adjustments made under this Article.

208. Formal response in bulk should be recorded in the Pakistan books to the Revenue and Capital transaction England of the Central Government and also to the net disbursements in England on behalf of Provincial Governments but should not be passed through the Outward Account. The only item in respect of which schedules of responding credits and debits should be furnished by Account Officers in Pakistan to the Accountant General, Pakistan Revenues, will be those which are passed through the head "Remittance: Miscellaneous Accounts between England and Pakistan." (See also Article 217).

Dates of Despatch

209. The Inward Account Current of the High Commissioner for Pakistan the monthly statements of receipts and disbursements and the subsidiary Account Current of the High Commission relating to miscellaneous remittance, transactions will be despatched to Pakistan by air mail not later than the 21st of the month following that to which the transactions relate. The statements and accounts for June Preliminary however, [will be sent by the Director Audit and Accounts High Commissioner for Pakistan in the United Kingdom a week later than the usual date. The final Accounts Current for June will be sent by him by last air mail in August.

European Stores

Stores for the Public Works Department, Government Commercial Undertakings Local Funds, Pakistan States, etc.

210. In the case of stores supplied for the Public Works Department, Government, Commercial Undertakings and Local Funds, and Pakistan States, the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom should forward statements of payments and invoices to the Account Officer concerned, and it shall be the duty of the latter officer to compare these statements with the invoices of the stores supplied in order to see that invoices of all stores shipped for departments in account with him have been received and distributed. This comparison will not be made in the case of stores supplied to Department other than Public Works or Commercial Undertakings of the Central and Provincial Governments in regard to which invoices only are received from England.

NOTE.—In the case of stores purchased in England for the Commercial undertakings of the Central Government for and works executed by the Central Public Works Department which are brought to account by Provincial Accountant General in the Central section of the books, the invoices and statements of payments will be received by those officers through the Accountant General, Pakistan Revenues, and not from the Director of Audit and, Accounts High Commission for Pakistan in the United Kingdom direct.

Register of Invoices

211. On receipt of the invoices from England they should be entered at once in a register in Form 40 which should contain separate pages for each department or officer obtaining stores from Europe. This Register should be used for comparison with the monthly statements received from England. The invoices of extracts therefrom should then be forwarded to the departmental officers concerned.

212. The Account Officers should satisfy themselves that the stores shown in this register are brought on the stores accounts of the proper departments; accordingly when all the invoices for the year (Article 211) have been received, annual Abstract Statements in Form 41 should be prepared for non-Public Works stores from the register and sent to each officer to whom stores have been consigned during

the year ; these officers are required to return the Abstract Statements in original and to certify in the prescribed column whether the stores invoiced have been received by them and brought on their stores accounts.

Recovery of cost of European stores from Local Funds and Pakistan States

213. As it is essential in the case of European stores supplied to Local Fund of Pakistan States that the London Accounts should receive credit at once for the whole amount charged, the amount communicated in the monthly statements should be adjusted immediately by credit to the London Accounts and *per contra* debit to the appropriate deposit or suspense head immediate steps being taken to make recoveries, where necessary. If the local fund concerned does not bank with the Government treasury and recovery has to be made from that body, or if, for want of sufficient information, it is difficult to determine the proper head of charge, the items should be placed under the suspense head "*English Stores Suspense Account*".

NOTE.—In case of petty differences between invoice and the Accounts Current debits charges paid for stores in England, the latter should be taken as correct and recovery made accordingly.

Pre-payment of the cost of stores supplied to Pakistan States

214. In the case of supplies to Pakistan States where the cost of stores supplied has been prepaid in cash, the rupee deposits received should be converted at the rate of 1s-6d per rupee and the cost in sterling of the stores supplied (including sea freight payable in England) together with the surcharge for departmental expenses and marine insurance added by the High Commissioner to the invoiced price should be adjusted month by month against the sterling deposit.

Direct purchase of stores in the United Kingdom

215. Payments for articles obtained by a direct order from private firms and individuals in the United Kingdom should be made by means of bank drafts purchased by Account Officers in Pakistan in favour of the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom, the payments being brought to account directly in the Pakistan books. In the case of stores obtained direct from firms abroad on f. o. b. basis subject to inspection by the High Commissioner's Store Department, London, the payment may, if the purchasing officers have so desired, be made directly by the Director, Audit and Accounts High Commission for Pakistan in the United Kingdom, on receipt of supplier's bills duly verified by the High Commissioner's Inspecting Officer. Such payments should be passed on to the Accounts Officers concerned in Pakistan for adjustment through the London Account supported by the supplier's bills duly certified by the High Commission Inspecting Officer.

Outward Accounts

Form of Outward Account

216. The monthly Outward Account will contain only the transactions relating to the head "*Remittance : Miscellaneous Accounts between England and Pakistan*". The sub-heads appearing in this account shall be as given in the Annexure to this Chapter. The instructions in Article 203 shall apply *mutatis mutandis* to this account also.

217. The Outward Account should be prepared in Form 42 showing both original and responding items and despatched to the Accountant General, Pakistan Revenues; schedules in Form 43 should accompany the account and also vouchers, where necessary, unless they have been sent in advance under Article 219. The responding items shall be left out by the Accountant General, Pakistan Revenue, when compiling the consolidated Outward Account for transmission to England.

The following example shows how entries are made in a schedule accompanying the Outward Account :—

Item No.	Particulars	Received or Paid in Pakistan in Pakistan Currency		Net amount credited or debited in the Accounts Current in British Currency			Rate of Exchange
		Rs.	Paisa	£.	s.	d.	
		480	00	35	17	6	15 1s.—5— 16d
	Total ..	480	00	35	17	6	..
	Exchange debited (—) or credited (+).		1.67			..	
	Net amount credited or debited in the Accounts Current in Pakistan Currency.	478	33	478	33		

The figures given are those appertaining to an item of £35,17s, 6d. the equivalent of which at 1s. 5-15/16d. per rupee (supposing this to be the rate of exchange at which such an item is required to be adjusted) is Rs. 480. The rupee amount to be debited or credited in the Outward Account is thus the equivalent of the sterling amount at 1s. 6d. the rupee, the difference between this amount and the amount actually received or paid treated as exchange and taken to "Exchange on Remittance Act counts" (see Article 3231).

NOTE 1. The rupee amounts shown in both the money columns of the schedule, against the entry "Net amount credited or debited in the Accounts Current in Pakistan Currency" of the table given above should represent the exact equivalent to the nearest paisa of the sterling total given in the second money column.

NOTE 2.—As the accounts of the High Commissioner are normally closed on the 7th of August, all original items to be included in the Outward London Accounts for May and June (Preliminary) should be reported to him direct in advance schedules so as to reach him before the 1st and 7th of August respectively. Adequate steps should be taken to ensure that no original items are left over for inclusion in the June Final or Supplementary Schedules. If any items are unavoidably left over, they should be included in the schedules for the following year.

218. A separate schedule should be prepared for each of the subheads shown in the Annexure to this Chapter and should be clearly marked "Adjustable in England" or "Adjusted in Pakistan", as the case may be (see Article 217). Each schedule should bear a distinguishing number and the vouchers should be numbered to correspond with the items in support of which they are forwarded.

1. When the several items in a schedule involve separate receipts or payments in England, fractions of a penny should not be shown, fractions of less than a half-penny being omitted and a half penny or more being shown as a penny: when the whole schedule involves only one receipt, or one payment in England, the fraction should be omitted only in the total of the schedule.

219. Except as otherwise provided in any particular case or class of cases, payments in Pakistan on account of Her Majesty's or other Government, which are to be recovered by the High Commissioner should be advised to the Accountant General, Pakistan Revenues, for communication to the High Commissioner as soon as possible, and in anticipation of the regular account; and all vouchers and documents necessary for the recovery should be sent with the advice. Vouchers for charges of an unusual nature should either be supported by orders of Government authorizing their recovery in England, or the circumstances under which the charge was incurred should be fully explained. Credits to Her Majesty's Government should be dealt with in a similar manner.

1.1 Payments of pensions in Pakistan on behalf of the Crown Agents for the Colonies, and petty recoverable amounts from Government Departments should not be advised to the Accountant General, Pakistan Revenues, or to the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom, in Advance of the Accounts Current, it being sufficient if necessary supporting vouchers are sent to the Accountant General, Pakistan Revenues, with the schedules of the Outward Accounts Current in which the appropriate debit is raised. In the case of amounts recoverable from individuals advance notifications should however, be sent to the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom through the Accountant General, Pakistan Revenues irrespective of the amount involved. Incidental charges, if any, such as Customs duty, etc., incurred by the Civil Department in connection with the issue of stores by the Defence Department to a Department of Her Majesty's Government, should be debited by the Civil Account Officers to the Defence Account Officer from whose circle the stores were issued, in order that he may consolidate all such charges and pass them on to the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom for adjustment.

2. When claims are made on account of telegrams despatched in Pakistan, copies of the telegrams, should be furnished with the claims. If the telegrams are of a secret nature information as to the dates of despatch and the department from which the telegrams issued, with any further particulars which may be necessary for their identification, should be addressed under cover to the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom.

220. To ensure the agreement of the figures in the Accounts Current with those shown in the Combined Finance and Revenue Accounts for the year, a comparison should be made in the third week of October in each year of the London Accounts for all the months of the year with the corresponding total in the final account for June, as modified by subsequent transfer entries submitted to the Comptroller and Auditor General for incorporation in the accounts of the year. In the event of any difference being discovered, a supplementary account current and schedule should be forwarded to the Accountant General Pakistan Revenues, and intimations sent to the Comptroller and Auditor General.

Special items in outward Accounts

Light Dues payable to the Board of Trade

221. The rules relating to the collection of these dues, the rules for the supply of forms to be used in such collection and the rules relating to forms to be observed by the officers who collect these dues in Pakistan will be such as may be prescribed by the Central Government. The accounts of these dues should be summarised in Form 44. The Accountants General of maritime provinces should submit these accounts for each quarter direct to the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom by the 15th of the first month following the quarter.

Deceased, distressed and discharged seamen

222. The rules for accounting for the receipts from estates of deceased and the expenditure on relief of distressed and discharged seamen will be such as may be prescribed by the Central Government. The following procedure should be followed by the Accountant General in connection with the disposal of the account sent to him.

On receipt of the account, the Accountant General should check in detail the transactions included in it and, having satisfied himself of their correctness, reports to the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom the amounts due to, or by the Board of Trade on account of the balances of Shipping Masters' accounts and seamen's money orders. The report should be in Form 45 and the balance of each Shipping Master's account should be separately entered in it, and should agree with the account rendered to the Board of Trade, and correspond with such adjusting entries as are made in the schedules of the London Accounts Current. The account should be filed in the office, and its contents compared with the entries in the London Accounts.

The adjustment of the account will rest with the Director, Audit and Accounts High Commission for Pakistan in the United Kingdom and the Board of Trade.

The receipts and charges on this account should be shown under the head "Balances of Pakistan Shipping Masters' Accounts"; only the net figures should, be shown in the London Accounts.

Navy Bills

223. For claims against Her Majesty's Navy (e.g., for stores supplied and work done for Her Majesty's ships or payments made to contractors on this behalf) Navy Bills in duplicate must be obtained which will be forwarded for realization through the London Accounts. All charges incurred by Civil Department for similar supplies should be passed on to the Controller of Naval Accounts, Karachi, for adjustment, and the Navy Bills in duplicate endorsed in favour of the Director, Audit and Accounts High Commission for Pakistan in the United Kingdom with supporting vouchers (e.g., receipts signed by the responsible officer of the ship in the case of stores supplied) should be forwarded to the Controller of Naval Accounts, Karachi, for transmission to the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom direct. In the case of cash supplied to Her Majesty's ships the charges should be included in the London Accounts of the Civil Account Officer concerned, and the Navy Bills in duplicate endorsed in favour of the Director, Audit and Accounts, to the High Commission for Pakistan in the United Kingdom, should be forwarded to the Accountant General, Pakistan Revenues. The transactions should be shown under the head "Bills of exchange drawn on the Admiralty" in the Accounts Current and Schedule.

Emigration and other Bills

224. Bills on the Crown Agents for sums advanced to the Emigration Agents and those in respect of expenditure incurred by the Commissioner of Police, Karachi, in connection with the repatriation of Pakistan nationals from South Africa should be debited to Accounts Current with London, the former appearing under the head "Bills drawn in Pakistan on account of African Protectorates and the Emigration of Coolies" and the latter under the head "Miscellaneous". These should be forwarded to the Director, Audit and Accounts, to the High Commission for Pakistan in the United Kingdom direct in advance of the Outward Remittance Accounts by the Accountant General, East Pakistan, or Pakistan Revenues according as they are drawn in Chittagong or Karachi.

Sterling Family Pension Funds (Civil)

225. The receipts and payments connected with both the transferred and untransferred sections of the I. C. S. Family Pension Fund, the transferred section of the Superior Services (India) Family Pension Fund and the Superior Services (India)

Family Pensions (Untransferred) should be passed on by all Account Officers in Pakistan to the Accountant General, Pakistan Revenues as prescribed in Article 152. These transactions should in the case of transferred sections of the I.C.S. Family Pension Fund and the Superior services (India) Family Pension Fund, be adjusted by the Accountant General, Pakistan Revenues, in Section P-Deposits and Advances-Part IV-Suspense-Suspense Accounts, and in the case of untransferred section of the I. C. S. Family Pension Fund and the Superior Services (India) Family Pensions (Untransferred) in Section 'O-Unfunded Debt' and under XLIV /55. Receipts in aid of Superannuation/Superannuation Allowances and Pensions, respectively. The net balances of the transactions relating to the I. C. S. Family Pension Funds (Transferred and Untransferred) and the Superior Services (India) Family Pension Fund (Transferred) should be passed on by that officer at the close of each half-year to the Secretary Commonwealth Relations Department through his Outward London Accounts for February and June (Supplementary) respectively. To, enable the Director Audit and Accounts to the High Commission for Pakistan in the United Kingdom to adjust these transactions in the accounts for the year to which they relate the Accountant General, Pakistan Revenues, should, immediately after the close of his June (Final) accounts and not later than the 23rd September in any case, also send him a telegraphic advice of the total receipts and disbursements in Pakistan for the year the figures relating to the transferred Section being distinguished from those relating to the untransferred Section of each Fund.

Outstandings

226. Each Accountant General shall be responsible for the expeditious adjustment of transactions in the Inward Accounts passed on to him. Similarly, in respect of transactions included in the Outward Accounts the responsibility for the clearance of those items shall devolve on the accounting authorities in England. To ensure the incorporation in the accounts of all items reported from England to Pakistan and *vice versa* and the reconciliation of the detailed balances with the total outstanding, the balances of the Outward Accounts (*i.e.*) items adjustable in England) should be worked out by the accounting authorities in England and those of the Inward Accounts (*i.e.*, items adjustable in Pakistan) by the Accountant General, Pakistan Revenues, and the Military Accountant General.

1. The Accountant General, Pakistan Revenues, should maintain a Progress Register to watch the progress of adjustment of the Inward Account transactions passed through the head "Remittances Miscellaneous Accounts between England and Pakistan" and at the end of each year should communicate to each Accountant General the amount outstanding in respect of his account circle.

ANNEXURE

(See Articles 203 and 216)

List of Sub-heads for use in the account Current between England and Pakistan under the minor head "Remittances Miscellaneous Accounts between England and Pakistan."

I.—ACCOUNT CURRENT WITH THE DIRECTOR, AUDIT AND ACCOUNT, HIGH COMMISSION FOR PAKISTAN IN THE UNITED KINGDOM.

Civil.

Items adjustable in Pakistan.

Publications supplied to Pakistan.

Concession passages.

Passage Rebates.

Stores charged to Local Funds and Pakistan States.

Pay and Pensions chargeable to Local Funds, etc.

General Provident Fund.

Indian Civil Service Provident Fund.

Indian Civil Service (Non-European Members) Provident Fund.

Superior Services (India) Family Pension Funds (Untransferred).

Sundry Provident Funds.

Passage Advances to Government Officers.

Advances for the purchase of Motor Cars and recoveries of such advances.

Honse Building Advances and recoveries of such advances.

Exchange Adjustments on Remittance Transactions.

Stores for Mint (Copper).

Stores for Mint (Nickel)

Stores for light-houses and Lightships Broadcasting Stores.

Miscellaneous

IV.—ACCOUNT CURRENT WITH THE DIRECTOR, AUDIT AND ACCOUNTS, HIGH COMMISSION FOR PAKISTAN IN THE UNITED KINGDOM

Defence Services

Items adjustable in England

Miscellaneous.

Items adjustable in Pakistan

Stores for Medical Stores Depots and Workshops.

Stores for Ordnance Factories.

Stores for Arsenals and Depots.

Stores for Pakistan Navy.

Stores for Grass Farms—Debitable to Renewals Reserve Fund.

Stores for Grass Farms—Debitable to Okara Farm profits

Stores for Dairy Farms—Debitable to Renewals Reserve Fund.

Stores for Dairy Farms—Debitable to Okara Farm profits.

Stores for Military Engineer Services.

Stores for Quetta Reconstruction.

Publications supplied to Pakistan.

Concession Passages.

General Provident Fund.

Sundry Provident Funds.

Passage Advances to Government Officers.

Advances for the purchase of Motor Cars and recoveries of such advances.

Miscellaneous.

Annuity for Pension received from Her Majesty's Government.

CHAPTER 17.—REMITTANCES FOR FINANCING LONDON TRANSACTIONS AND EXCHANGE.

Origin of Exchange	227	Uniform rate of Exchange	229
Remittances for financing London Transactions.	228	Average rate of Exchange	230
		Final adjustment of Exchange.	231

Origin of Exchange

227. The High Commissioner for Pakistan in the U.K. is placed in funds by means of direct or indirect remittances from Pakistan in order to enable him to make disbursements in England on behalf of the Central and Provincial Governments. These remittances are effected at varying rates of exchange differing from the conventional rate at which sterling transactions are represented in the accounts in terms of rupees. The difference between the latter rate and the actual rate realised on remittances between Pakistan and England causes a gain or loss by exchange which shall be brought to account in the first instance under the Central Deposit head "Exchange on Remittance Accounts", as stated in Article 231.

Note.—The conventional rate referred to in this Article as fixed by the President for converting sterling transactions into rupees and *vice versa* in Government accounts at present is £1 = Rs. 13·33 Paise

Remittances for financing London transactions

228. Direct remittances to England for financing the High Commissioner are made by the State Bank of Pakistan Karachi on the basis of advices received from England. Such remittances as well as remittances from England to Pakistan which are also made through the State Bank are effected at the market rate of the day for Telegraphic Transfers. If however, a large transfer has to be effected in connection with the floatation or repayment of a sterling loan or analogous operation, and it is considered by Government or the Bank that it would be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the parties. Such transactions shall not be included in the Accounts—Current between England and Pakistan, but shall be brought to account under Section "T—Transfer of Cash between England and Pakistan—Remittances through the State Bank". The credit or debit under this head in the Pakistan accounts shall be the rupee equivalent of the sterling amount of the remittance converted at the conventional rate the difference between this rupee equivalent and the rupee amount actually credited or debited by the Bank to the account of the Central Government being adjusted as loss or gain by exchange under the Central Deposit head "Exchange on Remittance Accounts".

Note.—Direct remittance of funds from Pakistan, to England may be avoided in certain cases as for example, when the Central Government takes over in London the proceeds of sterling loan raised by a Pakistan local body. Such indirect remittances also are effected at varying rates of exchange, thus giving rise to gain or loss by exchange.

Uniform rate of Exchange

229. Save as otherwise provided in any rules, the Central Government or a Provincial Government in respect of any particular transactions or classes of transactions, all remittances through Government on behalf of Pakistan States, Local Funds private bodies or individuals, etc., are adjustable at the uniform rate of 1 shilling 6 pence to the rupee.

NOTE 1.—The Treasury in England have agreed, until further notice to the adoption of the rate of *1s. 6d.* to the rupee for the adjustment of transactions between the Central Government and Her Majesty's Government. Transactions relating to Colonial Governments whose standard of currency is sterling are also adjusted at the same rate.

NOTE 2.—In the case of pensions fixed in rupees, but paid in sterling, which are chargeable either wholly or partly to Pakistan States or Local Funds, the equivalent of the actual cost of the pensions paid in sterling at the privileged Pakistan state rate of exchange is recovered from the Pakistan States or Local Funds at the rate of *1s. 6d.* to the rupee.

Average rate of Exchange

230. This is a monthly rate advised by the Ministry of Finance of the Central Government, the calculation being based on the average of the daily Karachi Telegraphic Transfer rates on London during the month. This rate shall be applied for the purpose of the adjustments prescribed in Articles 204, 206 and 207.

Final adjustment of Exchange

231. All exchange in respect of remittances between England and Pakistan shall be brought to account in the first instance under the Deposit head "Exchange on Remittance Accounts" in the accounts of the Central Government. The gain or loss by exchange on all Revenue and Capital transactions in the United Kingdom of the Central Government and on all transactions (including those relating to debt, deposit etc., heads) of Provincial Governments occurring in that country shall be eventually transferred from this head to the appropriate Revenue Service or Capital heads concerned in the accounts of the Central and Provincial Governments in the manner described in Articles 206 and 207. These adjustments shall be made monthly by the Account Officer concerned on the basis of the average rate of exchange (Article 230). The balance left under the Deposit head after making these adjustments shall be transferred at the end of each year to a separate minor head "Net gain/loss by exchange on Remittance transactions" under the major heads "XLVI-Miscellaneous" or "57-Miscellaneous" as the case may be, in the accounts of the Central Government. This final adjustment under the revenue or expenditure head shall be carried out by a closing transfer entry prepared in the office of the Comptroller and Auditor General of which a copy shall be sent to the Accountant General, Pakistan Revenues, for incorporation in his accounts.

CHAPTER 18.—CONSOLIDATION OF ACCOUNTS

Introductory	232	<i>Abstract of Major Head Totals</i> ..	241
Detail Book— <i>Form and Method of Posting</i>	233	Final accounts for June and June	
<i>Checking</i>	236	Supplementary Adjustments ..	243
Consolidated Abstract— <i>Form and Method of Posting</i>	238	Rectification of Errors	246

Introductory

232. The procedure for the compilation of revenue receipts and service payments in Civil Account Offices is laid down in Chapters 1 to 5. In this Chapter, Articles 233 to 240 deal exclusively with the compilation of the transactions under Debt, Deposit and Remittance heads, the remaining Articles being devoted to general procedure relating to consolidation of accounts in Civil Account Offices.

Detail Book

Form and Method of Posting

233. Particulars relating to Debt, Deposit and Remittance transactions appearing in the Treasury Cash Accounts and Lists of Payments and in the Departmental and other abstracts shall be collected for the whole circle of account under each head of account from month to month in a Detail Book. The Detail Book for Central transactions should be kept separate from that for Provincial transactions.

1. If the accounts for any month of a Treasury Officer, Public Works Divisional Officer or an other Departmental Officer be received so late that they cannot be included along with other transactions of the month in the Detail Book without greatly delaying the consolidation of the accounts they should be kept back for inclusion in the next month's accounts. A note of the omission should be recorded distinctly in red ink below the month's entries in the Statement of Disbursers' Accounts (Form 10). When they are posted in the Detail Book and the Statement of Disbursers' Accounts of the next month a note should be made against the entries giving reference to the month to which they relate. On no account should the figures of the two months be combined into a single set of entries.

234. The Detail Book (Form 46) shall be arranged in vertical columns, of which the first two columns on each folio or page shall show the period of account and the name of the district or of the departmental or other abstract, and the remaining columns the entries which appear in that abstract under each head of account. The Detail Book should be so arranged as to provide sufficient space under each heading for the consecutive entry of twelve months' transactions; that is the set or sets of heads of account should be repeated on consecutive pages as often as may be necessary to record the transactions of the whole year from July to June (Final), and any additions or deductions consequent on corrections made after the despatch of June (Final) accounts.

235. The Detail Book shall be in two parts, the first part being utilised for compiling the treasury transactions direct from the Cash Accounts and Lists of Payments, and the second part for consolidating the Debt, Deposit and Remittance figures appearing in the various Departmental and other abstracts. The totals of one part should be brought into the other in which the grand totals should be struck. When thus completed, the detail Book will present for the whole circle

of account the figures under the various detailed heads of Debt, Deposit and Remittance heads.

NOTE.—The Detail Book, if not bound before being brought into use, should be bound at all events at the end of the year; meanwhile sufficient sections containing the pages assigned for the whole year to one or more heads should be securely stitched in covers of stout paper and labelled clearly on the outside. The word "Receipts" or "Payments", as the case may be, should be written conspicuously at the top of each page.

Checking.

236. When the postings under each head have been completed, the detailed items should be cast independently across the page to the total column of the Detail Book, without reference to the total of the Cash Account, List of Payments, or the Departmental or other abstracts. The grand totals of receipts and disbursements in Part I of the Detail Book should then be agreed with the Statement of Disbursers Accounts.

237. The postings in the Detail Book should be checked independently with the entries in the Cash Account, List of Payments, or the Departmental or other abstracts, that is, both the postings of the detailed heads and the totals made for minor heads. The person who checks the postings shall be required to put his initials on the face of the Cash Account, List of Payments or Abstracts and if all the entries of a month on one page of the Detail Book are posted by one man, and checked by another, the poster and the checker severally should set their initials at foot of the page.

NOTE.—A separate progress register may be maintained in which may be recorded the initial of the poster and the checker if this system is found to be an improvement over the arrangement contemplated in this Article.

Consolidated Abstract

Form and Method of Posting

238. The next process is the preparation, in Form 47 of the Consolidated Abstract of Debt, Deposit and Remittance transactions. The Consolidated Abstract for Central transactions should be kept separate from that for Provincial transactions. Columns shall be provided in the Abstract for showing the progressive totals, month by month, under each major head and under such minor and detailed heads as may be found necessary. Every head of account for which a column is provided in the Detail Book must also appear in the Consolidated Abstract and against it should be entered the total of the month's entries as there recorded.

NOTE.—The classification of Exchange Account transactions under four heads as prescribed in Article 133 need not be shown in the Consolidated Abstract of Central transactions.

239. As the transfers of each month are posted in the Detail Books without reference to the amount of the month's transactions under the detailed heads concerned, the result may be a *minus* entry, which will pass in red ink into the Consolidated Abstract and reduce the total of the minor head.

It may sometimes happen that the *minus* entry under a detailed head is so large as to exceed the aggregate of the *plus* entries for the current month under the other detailed heads subordinate to the same minor head. In this case the net entry for the minor head also will be a *minus* one in red ink both in the Consolidated Abstract and in the Ledger. In exceptional cases *minus* entries under a major head may appear in any month.

240. After the Consolidated Abstract is closed the totals of the receipts and payments recorded in it should be checked against the totals in the Detailed Book.

Abstract of Major Head Totals

241. From the Consolidated Abstract when completed and the Departmental Consolidated Abstracts (*vide* Article 17) and Abstract of Major Head Totals shall be prepared separately for Central and Provincial transaction in the same form as the Consolidated Abstract, showing the receipts and disbursements by major heads during and to end of the month. The totals of the receipts and payments should then be checked against the Statement of Disbursers' Accounts (*see* Article 57), and the General Statement of Account should be drawn up on the back of the disbursement section of the Abstract of Major Head Totals as follows :

			Rs. Paisa	Rs. Paisa
Opening Balance—				
Cash in treasuries .. .. .	..	..	0-00	
Cash in transit .. .. .	..	..	0-00	
Deposit with the State Bank .. .. .	..	..	0-00	
				0-00
Receipts of the month as detailed within ..				0-00
Total ..				0-00
Disbursements of the month as detailed within..				0-00
Balance ..				0-00
Detail of Balance—				
Cash in treasuries .. .. .	..	..	0-00	
Cash in transit .. .. .	..	..	0-00	
Deposit with the State Bank .. .. .	..	..	0-00	
				0-00

The closing cash balance of Government as worked out in the General Statement of Account should then be reconciled with the balances shown in the Cash Account rendered by Treasury Officers and with the Statement of closing balances received from the Central Accounts Section of the State Bank.

NOTE—In the General Statement of Account which will be drawn up by Provincial Accountants General in the Central Abstract of Major Head Totals, there will be ordinarily only entry relating to the total receipts and disbursements of the month which should agree with each other.

1. Any difference between the account balance shown in the General Statement of Account and the grand total of the cash balance report should be explained in a note to be added to the former.

242. The accounts of each month must be completed, carefully checked and signed punctually on or before the 24th of the next month (last day of the next month in the case of the Accountant General, West Pakistan) the accounts of the Accountant General, Pakistan Revenues being however, closed on the 14th of the second month following to admit of the incorporation of the inward Exchange Accounts transactions in the accounts of the month to which they relate.

Final Accounts for June and June Supplementary Adjustments.

243. The accounts for June as first prepared are only preliminary records, as the books remain open for adjustments and transfers until the 15th October

(and in the case of the Accountant General, Pakistan Revenues until the 22nd October) when the Supplementary adjustments for June are completed. The progressive figures for June Final should be despatched to the Comptroller and Auditor General in special forms prescribed by him (i.e., Ar. G. Forms 6-11), so as to reach him by the 25th September. As the June Final accounts may be corrected by subsequent entries (Article 244), their despatch should not be delayed merely by reason of their not being absolutely complete, but every endeavour should be made to incorporate in them all adjustments and corrections that can possibly be made by the date of despatch.

NOTE.—The June Final accounts rendered to the Comptroller and Auditor General should ordinarily be prepared by major and minor heads and such detailed heads only as find a place in the Combined Finance and Revenue Accounts. Public Works receipts and expenditure of which separate detailed accounts are furnished in Public Works Finance Schedules and Administrative Accounts, should be shown only by major heads of accounts.

1. For the preliminary account for June, the Detail Book, the Departmental Classified Abstracts and the Departmental Consolidated Abstracts will be dealt with as if no later account will be submitted; an abstract of transfer entries will be prepared and the entries in the Detail Book, the Departmental Classified Abstracts and the Departmental Consolidated Abstracts completed in ink, but below the grand total will be ruled lines for the exhibition of the effect of later adjustment for the final account for June (to be taken from an abstract of the later transfers), and correct total for the month will be made below; subsequent entries should be posted as *plus* or *minus* in red ink.

244. Correcting or additional entries made after the despatch of the final June account together with an abstract in Form 49 should be communicated to the Comptroller and Auditor General by the 15th October and in the case of the Accountant General Pakistan Revenues, by the 22nd October, after which no entries will ordinarily be permitted. The reason why the adjustment was not effected before the closing of the final June accounts should be briefly stated against each entry. In the event of the corrections affecting an Exchange Account head, the officer must obtain the assent of the other officer, and certify in the copy of the correcting entry sent to the Comptroller and Auditor General that he has obtained it. All correcting or additional entries should be recorded by the despatching officer in a single statement, in which he should also include the entries made under instructions from the Comptroller and Auditor General.

A progressive account of the Provincial transactions incorporating the corrections made after the despatch of the final June account should also be furnished to the Provincial Government.

245. The accounts of each financial year shall be kept open by Accountant General till October of the following year, so that, as far as possible, all the transactions of the year may be entered in the accounts of the year, but it is not essential that transactions relating to earlier years should be booked in the accounts of the latest year which are still open. If it is impossible to have any expenditure booked in the accounts of the year to which it relates, owing to the fact that the actual incidence of the expenditure is under dispute, it ought to be debited to the accounts of the year in which the final decision is taken, though at the same time, all possible efforts should be made to expedite the decision as far as possible.

Inter-departmental or other account adjustments should not be made in the accounts of the past year when they involve debits against a department which could not reasonably have been anticipated in time for funds to be obtained from the proper authorities. In all cases, where the expenditure could have reasonably been anticipated, as for example, recurring payments from one department to another under the same Government, the Account Officer should automatically make the adjustment in the accounts before they are finally closed.

Rectification of Errors

(3) ✓
246. (a) No alteration should be made in the Detail Book, Departmental Classified Abstracts or Consolidated Abstracts of any month after they have been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one minor head to another under the same major head or from one major head to another, the necessary corrections should be made by a formal transfer entry (see Articles 20 to 22 and Chapter 19).

(b) If any error be detected after submission of the final account for June, it should be adjusted only by a formal transfer entry, a copy of which should be submitted to the Comptroller and Auditor General in the usual course for approval. ✓

Exception.—If the amount involved does not exceed ten rupees and affects only Revenue or expenditure heads affecting the same Government, no formal transfer is necessary and it should be sufficient simply to make a note of the error against the original entry.

NOTE.—Corrections between detailed heads under the same minor head should not be made by formal transfer entry, such corrections being made by *plus* and *minus* entries against the heads affected. These corrections, unless they affect the detailed heads which appear in the Combined Finance and Revenue Accounts (*vide* Note under Article 243), need not be communicated to the Comptroller and Auditor General. Any corrections between detailed heads which affect the Combined Finance and Revenue Accounts should be communicated to the Comptroller and Auditor General as soon as the error is detected.

CHAPTER 19.—TRANSFER ENTRIES.

Object of Transfer Entries	.. .. 247	Outline of Procedure	.. .. 262
General Rules	.. .. 248		
Correction of Accounts	.. .. 251	Closing of the Combined Transfer Ledger and Abstract	.. .. 258

Object of Transfer Entries

0) 247. Transfer entries, which are entries intended to transfer an item from one head of account to another, are necessary—

- in order to correct an error of classification in the original accounts ;
- in order to adjust, by debit or credit to its proper head, an item outstanding under a debt, deposit or remittance head ;
- in order to adjust inter-departmental and other transactions which do not involve the receipt or payment of cash.

Note:— Another type of case in which transfer entries are necessary occurs when it is found more convenient to classify items pertaining to more than one head of account under a single head of account in the first instance than to classify them under each head of account from the beginning; for example, when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to make the distribution upon the totals of the Departmental Abstract or the Detail Book. *

General Rules *—

248. Transfer entries should be prepared in Form 50. On one side of every transfer entry there should be only one major head to which there may be a debit by credit to *sundry* heads, or *vice versa* ; debit should not be taken against *sundry* heads by credit to *sundry* heads. *A fortiori*, the same entry should not contain independent corrections of two major heads ; it may not debit A by credit B, and again C by credit to D.

In a transfer entry all particulars explaining both the nature of the adjustment and (if it is a correcting transfer) the grounds of the correction must be clearly stated. *

249. A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made. These adjustments should as a rule, be made monthly. If this is found inconvenient and if the Accountant General considers that there are sufficient grounds for postponing and adjustments, they may be made quarterly. Unforeseen adjustments should, however, be made as soon as the necessity for them arises.

250. Save as may be authorised by the Comptroller and Auditor General or by Government in consultation with the Comptroller and Auditor General annual and half yearly transfers should, as a rule, be avoided. Cases in which such transfers are authorised will be found in the manuals of the Account Officer concerned.

Corrections of Accounts

251. (a) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head in the accounts of the same Government, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Article 246 ; but after

the accounts are closed, no correction is admissible, it being sufficient to make a suitable note of the error against the original entry. ✓ If, however, the error affects the receipts and disbursements of another Government, or the transactions of a Commercial Department it should be corrected by transfer in all cases as soon as the error is discovered. The procedure to be observed for the correction of error in the Accounts of works in the Public Works Department shall be as laid down in Articles 149 and 200 (a) of Volume III of this Code.

(5) (b) An error which affects a debt, deposit or remittance head must be corrected by transfer, however old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction should be made by the removal of the item from the head under which it was wrongly taken to that which it properly belongs. If the accounts of the year in which the error took place are closed, then the following procedure should be followed in the cases referred to :—

- (1) an item taken to one debt, deposit or remittance head instead of another, —the correction should be made by transfer from the one to the other;
- (2) an item credited to a debt, deposit or remittance head instead of to revenue head, or debited to a debt, deposit or remittance head instead of to an expenditure head,—the correction should be made by transfer to the head under which it should originally have appeared ;
- (3) an item credited to a revenue head instead of to a debt, deposit or remittance head,—correction should be made by debiting refunds and crediting the proper head ;
- (4) an item debited to an expenditure head instead of to a debt, deposit or remittance head,—correction should be made by debiting the proper head and crediting " Recoveries of Service Payments " (*vide* Article 22).

NOTE 1.—After the accounts of the year are closed, corrections or transfers affecting capital major heads, unless they affect the accounts of different Governments, should usually be effected without financial adjustment by alteration of progressive figures without passing the debit and credit entries through the accounts of the year's financial transactions. This would prevent unnecessary inflation of the current year's account and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current accounts would otherwise involve. ✓

NOTE 2.—Errors in the accounts of Divisional Officers of the Public Works Department shall be governed by the rule in Article 200 of Volume III of this Code. ✓

vide Art.

Outline of Procedure

252. A correction by a transfer entry may be proposed by any section of an Account Office ; it should be accepted by the other section concerned, if the entry has been drawn up according to rule and necessary particulars are furnished. Original vouchers and other documents in support of the entry should be recorded in the section which originally dealt with them and not sent to the other section concerned along with the transfer entry.

253. A Transfer Entry Number Book in Form 51 should be maintained in each audit or accounts section in which should be entered in brief but clear detail the particulars of each transfer originating in that section as well as that received from other sections. The Transfer Entry Number Book for Central transactions should be kept separate from that for Provincial transactions. The entries proposed by the several sections should be numbered serially by each, a distinctive letter being used by each section and these numbers entered in their respective Number Books. The number to be given to an entry received from another section

should be expressed as a fraction, the numerator of which will denote the number as given by the originating section and the denominator will show the number assigned to the entry in the Number Book of the receiving section.

254. (a) The addition or deduction which should be posted in Departmental Abstracts or the Detail Books on account of the transfer entries should be worked out from the separate transfer entries of all sections in accordance with the procedure described in the succeeding Articles. This procedure shall consist mainly of the preparation of an abstract known as the Combined Transfer Ledger and Abstract (Form 52) showing the debits and credits to be made under each detailed head affected by the entries of the month, the totals of the debits and credits of the month necessarily being equal. The Combined Transfer Ledger and Abstract for Central transactions should be kept separate from that for Provincial transactions.

(b) In the case of revenue and expenditure heads, it is the net outcome of the transfer entries against each, *i.e.*, the balance of the head in the Combined Transfer Ledger and Abstract (Form 52), which should appear as a debit or credit in the Abstract; but in the case of debt, deposit or remittance heads, the gross credit and the gross debit should both appear in the Abstract—the former in the receipt part and the latter in the disbursement part, as these heads have corresponding accounts on both sides.

1. When large transfers are made from one debt, deposit or remittance head to another, in order to correct the original classification in accounts the correction should, however possible be made by a *deduct* entry against the original debit or credit, so as to prevent exaggeration of the transactions in the accounts. The same principle shall apply also to transfer of balances from one account circle to another within the accounts of the Central Government.

When, however, such a transfer effects a debt, deposit or remittance head for which grants are obtained, it should be adjusted, irrespective of the amount involved, on the following principle:—

- (a) when the correction is in rectification of a misclassification of the same year,—by *deduct* entry against the original debit or credit, as the case may be;
- (b) when the correction is in rectification of a misclassification of the previous year—by *plus* credit or *minus* credit under the heads concerned, without affecting the debits for the year: provided that in either case, if the correction involves the transfer of balances from one account circle to another within the accounts of the Central Government, the adjustment in both circles must be made without any reservation within the same official year.

255. The transfer entries, after being noted in the Number Book, should be posted individually into the left hand columns of the Combined Transfer Ledger and Abstract, against the respective heads affected. The column for "Number" of the entry and that for the "District or Department" which provides for the name of the district or department in whose accounts the original error appeared, should be filled in at the same time.

256. From the right hand money columns of the Combined Transfer Ledger and Abstract, the figures should be posted under appropriate heads in the Departmental Abstract or the Detail Book, immediately under the total of cash transactions. The debits to a revenue head, and the credits to an expenditure head should appear in the "deduct" line, but all other entries (with the exception of the kind mentioned in Rule 1 to Article 254) are entries of addition and should appear in the "add" line.

257. A note of a correction affecting district figures relating to revenue and expenditure heads should be made against the original entry in the Departmental Abstract the month in which the error occurred. Where the Compilation Book

of revenue and service transactions takes the place of the Departmental Abstract a note should be made similarly in that Book. Transfers affecting a debt, deposit or remittance head should be made by new entries in the month of correction and need not be noted against the original entry. In the case of important transfers, however, a note should be made in red ink, across the original entry in the Detail Book, of the month of its reversal and across the correcting entry, of the month of the original one.

Note.—When detailed statement of revenue is communicated, month by month, to the revenue controlling authority, particulars of correcting transfers made in the month's account should be given at the foot.

Closing of the Combined Transfer Ledger and Abstract

258. The Combined Transfer Ledger and Abstract should be closed by totaling, under each head, the figures in the columns on the left, and carrying into the columns on the right the balance in the case of revenue and expenditure heads and the totals (except as stated in Rule 1 to Article 254) in the case of debt, deposit and remittance heads. The totals of the two money columns on the left need not be carried forward, but the amounts in the two money columns on the right hand side should be totalled and agreed. After the Combined Transfer Ledger and Abstract is thus proved by the agreement between the totals of these two columns, an abstract should be drawn up as indicated in Article 55. The Departmental Abstracts or the Detail Book should then be posted from the columns on the right, the poster ticking off each entry as he posts it. At the end of the year, the monthly volumes of the Combined Transfer Ledger and Abstract should be arranged in order of the months and bound into convenient volumes.

CHAPTER 20.—JOURNAL AND LEDGER

Forms	259	Closing the Books	267
Heads	262	Journal Totals	270
Opening the Books	263	Trial Balance Sheet	271
Monthly Entries	264		

Forms

259. Provincial Accountants General should maintain separate journals and Ledgers for Central and Provincial transactions. See also Article 20 of Volume 1 of this Code.

260. The Journal should be kept in Form 53. The first two or three pages should be set apart for the opening entries as the closing balances of the preceding year's accounts are brought upon the books of the year (*see* Article 263), the next few pages should be used for the monthly entries (*see* Article 264); these will provide columns for the twelve months of the year with the headings printed on the left-hand page and lastly a sufficient number of pages should be provided for the closing entries of the year.

261. The Ledger should be maintained in Forms 54 and 55, the former for Debt and Remittance heads which are closed to balance and the latter for Revenue, Expenditure, Capital, Debt and Remittance heads which are closed to Government (*see* Articles 268 and 269).

Heads

262. The accounts to be opened on the Ledger should be classified as follows:—

- (1) Opening and closing heads, *viz.*, Government Balance.
- (2) Revenue Receipt
- (3) Service Expenditure
- (4) Capital Expenditure outside the Revenue Account.
- (5) Debt and Remittance heads which are closed to Government (*see* Article 269).
- (6) Debt and Remittance heads which are closed to Balance (*see* Article 269).
- (7) Personal Accounts of Collectors who are in account with the Accountant General, including local remittances in transit and also the following special heads, *viz.* "Departmental Adjusting Accounts", "Departmental Accounts", "Exchange Account Abstracts", "Settlement Account Abstract" and "Transfers", under which the entries on both sides must always be the same.

Opening the Books

263. The books should be opened by transferring from Balance account to

the various debt and remittance heads personal accounts the debtor and creditor balances with which they closed in the preceding year's books.

NOTE 1.—The processes are here described as if they took place in their natural order. As a matter of fact, the opening entries described in this Article cannot be made until the books of the previous year are closed, which is not done until a part of the new year has passed and a part of its transactions duly posted in the Journal and Ledger. But immediately on closing the books of any year, the balances at credit or debit of the several balanced heads should be carried forward to the books of the following year.

NOTE 2.—As the opening entries of a year in the Journal are the exact replica of the closing entries of the previous year the former may be posted only by group heads, full details under each of these being available in the closing entries in the previous year's Journal.

Monthly Entries

264. The transactions of each month should be journalised by the following entries :—

- (1) Sundry Accountants Dr. to Revenue Receipts and Sundry Accounts for the revenue and receipts of the month.
- (2) Service Expenditure and Sundry Accounts Dr. to Sundry Accountant for the disbursements of the month.

1. The posting of the Journal should not be delayed till the opening entries can, under the Comptroller and Auditor General's orders, be brought on the new year's Books.

NOTE 1.—The entries to be journalised for the month of June should be based on the figures in the June Final account.

NOTE 2.—For adjustments made by transfer entries after the despatch of June Final accounts (see Article 244) an abstract should be prepared in detail of ledger heads to facilitate the postings of the Journal.

265. In the monthly entries, the figures against Sundry Accountants (that is, the personal accounts) should be taken from the Statement of Disbursers' Accounts those against the "Revenue Receipts and Sundry" and "Service Expenditure and Sundry" accounts, should be taken from the Abstract of Major Head Totals referred to in Article 241.

266. The Ledger should be posted monthly from the Abstract of Major Head Totals (see Article 241) for transactions under Revenue, Service and Capital heads and from the Consolidated Abstract (see Article 238) for transactions under Debt and Remittance heads. The object of the Ledger is to bring out the balances under the debt and remittance heads other than those which are closed to Government (see Article 269). The posting of Revenue, expenditure and capital heads is required only for the purpose of squaring the Ledger. The Revenue Receipts, Service Expenditure and Capital Expenditure outside the Revenue Account should, therefore, be posted by totals only, while such of the debt and remittance heads as are closed to Government (see Article 269) should be posted by major heads. The debt and remittance heads, which are closed to balance (see Article 269) should be posted in detail of ledger heads. [Note : Each prescribed minor head under debt and remittance heads which close to balance and each Collector's Account shall be a separate ledger head). The inner columns in the ledger should be used for detailed heads subordinate to the prescribed minor heads.]

1. In the debt and personal classes of accounts, the inner columns, if not required for the record of the detailed head figures can be conveniently used for independent headings, so that several accounts can be introduced in the same folio ; this arrangement will facilitate their being grouped in classes.

Closing the Books

267. The books should not be closed formally until orders are received from the Comptroller and Auditor General.

268. (The heads "Revenue Receipts", "Service Expenditure", "Capital Expenditure outside the Revenue Account" in the Central and Provincial Ledgers shall be closed to "Government".

269. The debt and remittance heads and personal accounts shall be closed separately to balance, except that the heads under "State Bank Deposits", "Exchange on Remittance Accounts", "Appropriation for Reduction or Avoidance of Debt—Other Appropriations", "Remittances adjusted on the Central Books", "Accounts between Civil and Civil", "Accounts between Civil and other Departments", and "Accounts between England and Pakistan" shall be closed to "Government".

1. The books of each Account Office show only one side of each Exchange account and the correct balance under each Exchange Account head can be shown only on the central books of the Comptroller and Auditor General where both sides are brought together. This is the reason why Exchange Account heads are closed to Government on the books of Accountants General.

Journal Totals

270. The totals in the amount columns of the Journals should not be closed at the end of the month, but carried forward continuously till the end of the year. They should be noted in pencil only, until the orders of the Comptroller and Auditor General permit the opening entries to be posted (Article 263, Note 2).

1. The Journal totals, after the completion of each Journal entry, should, of course, be equal.

Trial Balance Sheet

271. The accuracy of the ledger posting should be tested annually after the closing of the accounts for June Final (including Supplementary adjustments) by the preparation of a Trial Balance Sheet in Form 56 and a certificate to the effect, that this has been done should be forwarded to the Comptroller and Auditor General.

"Journal" & Ledger. — The accounts of govt. are based in the main on the single entry system & the double entry system is applied only in regard to the main balance of a set of technical accounts called the Journal & Ledger. The main purpose of the Journal & Ledger is to bring out by a scientific method the balances of accounts in regard to which government acts as a banker or remitter or borrower or lender. Though such balances are worked out in the regular govt. accounts, their accuracy can be guaranteed only by a periodical verification with the balances brought out in the double entry accounts.

CHAPTER 21.—MONTHLY AND ANNUAL ACCOUNTS OF THE CENTRAL
AND PROVINCIAL GOVERNMENTS

Monthly Accounts of the Central and Provincial Governments ..	272	<i>Proforma</i> Accounts	281
The Annual Accounts of the Central and Provincial Governments ..	274	Subsidiary Returns required in connection with the preparation of the Combined Finance and Revenue accounts	Annexure
The Combined Finance and Revenue Accounts of the Central and Provincial Governments in Pakistan ..	277		

Monthly Accounts of the Central and Provincial Governments

272. (a) Each Provincial Accountant General should, as soon as the accounts of a month are closed, submit to the Provincial Government a monthly account of its transactions in Form 57 which may, however, be modified, if necessary, in consultation with Government to suit local requirements. The figures for this account should be taken from the Consolidated Abstracts. A certificate should be furnished by the Accountant General on each account to the effect that the balance shown under the head "Cash Balance—Deposits with the State Bank" has been checked and reconciled with the balance of Government on the books of the Bank as shown in the statement of balances rendered by the latter. Any difference between the cash balance in treasuries and the balance shown in the Cash Balance Report should be worked out and explained on the face of the Account.

1. Progressive accounts incorporating adjustments made in the accounts for June Final and any Supplementary adjustments made after the close of those accounts should also be submitted to Provincial Governments.

(b) An account of all Central transactions brought to account by him and by other Civil Account Officers should be compiled by the Accountant General, Pakistan Revenues, in Form 58 and submitted monthly to the Central Government. For this purpose, each Civil Account Officer should furnish to the Accountant General, Pakistan Revenues, details of Central transactions brought to account by him in such form and detail as the Accountant General, Pakistan Revenues, may require. The form of this monthly account may be modified by the Accountant General, Pakistan Revenues, to suit the requirements of the Central Government.

NOTE.—See also Article 15 (j) of Volume I of this Code.

1. A progressive account incorporating the adjustments made in the accounts for June Final should also be submitted to the Central Government.

273. Deleted.

The Annual Accounts of the Central and Provincial Governments

274. The Annual Accounts which the Comptroller and Auditor General is required to submit to the several Governments under paragraph 11 (4) of the Audit and Accounts Order shall be designated as the Finance Accounts. The form of the Appropriation Accounts which the Comptroller and Auditor General is required to submit under the aforesaid provisions of the Order shall be such as may be determined by him after consultation with the Government concerned. Detailed instructions relating to the preparation and submission of Appropriation Accounts are included in the Comptroller and Auditor General's Audit Manual. (See also Article 5 of Volume I of this Code).

275. The Finance Accounts submitted to each Government shall be an auditor's presentation of the general accounts of Government to the Legislature. These Accounts with the Reports on them, which will form a single document, shall be divided into two sections as shown below, the Report preceding the Accounts in each section :—

Section A—General Finance Accounts—

Report.

Accounts.

Section B—Debt, Deposit and Remittance Accounts—

Report.

Accounts.

The accounts shall commence with an audit certificate which will present and authenticate the Comptroller and Auditor General's reports and accounts.

The Finance Accounts of the Provincial Government should be prepared by the Provincial Accountant General in the form given in Appendix 1 while those of the Central Government which shall comprise transactions of the Central Government (Civil), Defence Services, and Posts, Telegraphs and Telephones Departments as well as Central transactions brought to account initially in the books of the accounting authorities in England should be compiled by the Accountant General, Pakistan Revenues, in the form prescribed in the same Appendix.

276. Copies of the Provincial Finance Accounts should be submitted to the Comptroller and Auditor General in clean proof so as to reach him on or before the 15th December, the final printed copies reaching him on or before the 31st of January. The proof and final printed copies of the Finance Accounts of the Central Government should be submitted to the Comptroller and Auditor General by the Accountant General, Pakistan Revenues, in the first week of April and the first week of May respectively.

The Combined Finance and Revenue Accounts of the Central and Provincial Governments in Pakistan.

277. Under paragraph 12 of the Audit and Accounts Order, the Comptroller and Auditor General is required to prepare annually, in such form as he, with the concurrence of the President, may determine, and to submit to the President a General Financial Statement incorporating a summary of the accounts of the Federation and of all the Provinces for the last preceding financial year and particulars of their balances and outstanding liabilities and containing such other information as to their financial position as the President may direct to be included in the Statement. This General Financial Statement shall otherwise be known as the Combined Finance and Revenue Accounts of the Central and Provincial Governments in Pakistan. These accounts which shall be so designed as to present the accounts of all the Governments in Pakistan on a common and comparable basis shall be made up of (1) the General accounts and (2) the Subsidiary accounts and shall be prefaced by an introductory note in which a brief and general description of the structure of the Government accounts shall be given in addition to a brief historical survey of the stages leading up to the existing financial and accounting system.

278. The General accounts shall contain a general summary of the receipts and disbursements of the Central Government and of each of the Provincial Governments showing all receipts on one side and all disbursements on the other, the receipts as well as the disbursements against the several heads being exhibited in parallel columns for each Government. To this shall be added accounts presenting the receipts and disbursements of the Central Government by major heads, and similar accounts for Provincial transactions, the receipts as well as disbursements in the latter accounts being shown in parallel columns for each Government.

279. The Subsidiary accounts shall give the details generally by minor heads of the figures shown in the General accounts. They shall also exhibit the balances at the commencement and close of the year under debt, deposit, etc., heads. The distribution of expenditure between "charged" (or "non-voted") and "voted" should be shown in lump at the end of each relevant Subsidiary account except that in regard to debt, etc., heads such distribution should be shown in a separate statement. An explanatory note shall, where necessary, be appended to each Subsidiary account explaining the account itself and containing a brief description of the nature of the transactions and any important entries dealt with in it.

NOTE.—The receipts and expenditure of the Central Government under heads I to V/1 to 5 of the List of Major and Minor Heads of Account should also be shown by geographical areas *i.e.*, according to provinces of origin of the revenue or expenditure.

280. The Combined Finance and Revenue Accounts shall be prepared mainly from the following accounts :—

Name of account	From whom received
(1) Accounts of Provincial Governments and of the Central Government (Civil).	Each Civil Account Officer.
(2) Accounts of the Posts, Telegraphs and Telephones Department.	Deputy Comptroller, Posts, Telegraphs, and Telephone
(3) Railway Capital and Revenue Accounts	Financial Commissioner Railways.
(4) Accounts of the defence Services	Military Accountant General.
(5) Accounts of sterling transactions of the Central Government finally brought to account in the books of the Accounting Officers in United Kingdom.	Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom.

Vide details given in the Annexure to this Chapter.

The Combined Finance and Revenue Accounts should be printed and submitted to the President in May of every year.

Proforma Accounts

281. The rules relating to the proforma accounts of the Public Works Department which Accountants General may be required to prepare are given in Appendices 2 and 3.

ANNEXURE

Statements required in connection with the preparation of the Combined Finance and Revenue Accounts.

No.	Name of Statement	From whom due	Latest date of despatch	Remarks
1	Statement of Rupee Debt of the Government of Pakistan.	Accountant General, Pakistan Revenues.	15th August.	
2	<i>Deleted.</i>	<i>Deleted.</i>	<i>Deleted.</i>	
3	Final Accounts of the High Commissioner.	Director, Audit and Accounts, High Commission for Pakistan in United Kingdom.	Last air mail in August.	
4	Posts, Telegraphs and Telephones June Final Accounts.	Deputy Comptroller, Posts Telegraphs and Telephones.	15th September.	
5	June Final Accounts	All Civil Accountants General, Comptrollers and Audit officer, Industries, Supplies and Food.	So as to reach Comptroller and Auditor General by 25th September.	
6	Public Works Finance Schedules.	All Civil Accountants General and Director, Audit and Accounts, Works, West Pakistan.	(i) Accountant General, Pakistan Revenues, 2nd October. (ii) Director, Audit and Accounts, Works, 10th October. (iii) Others, 30th September.	
7	Statement of Customs Revenue during the year.	All Accountants General and Comptrollers.	1st October	The statement should show gross-receipt, the refunds and drawbacks and the net receipts under each minor and detailed head prescribed in the List of Major and Minor Heads of Account.

Statements required in connection with the preparation of the Combined Finance and Revenue Accounts—contd.

No.	Name of Statement	From whom due	Latest date of despatch	Remarks
8	Statement of Stationery supplied from Central Stores to Provincial Government.	Accountant General, Pakistan Revenues.	1st October.	
9	Statement showing the transactions adjusted during the year under the head "Bronze (and Copper) Coinage Account" classified under the prescribed detailed heads.	Accountants General, Pakistan Revenues and West Pakistan.	4th October.	
10	Statement showing the transactions adjusted during the year under the head "Nickel Coinage Account" classified under the prescribed detailed heads.	Ditto	4th October.	
11	Journal Entries	All Civil Accountants General, Comptroller s, Audit officer, Industries, Supplies and Food and Deputy Comptroller, Posts, Telegraphs and Telephones.	15th October and 22nd October for Accountant General, Pakistan Revenues.	
12	Statement of miscellaneous adjustments between Central and Provincial Governments.	All Provincial Accountants General and Comptrollers.	20th October.	
13	Statement of Salt Revenue and of charges for collection of Salt Revenue, including manufacturing charges, cost of salt and other revenue expenditure of the Central Excise and Salt Department, and Statement of Capital Outlay in the Central Excise and Salt Department.	Accountant General, West Pakistan.	1st November.	
14	Account of Relief Fund ..	All Provincial Accountants General and Comptrollers.	20th October.	
15	Statement showing the adjustments made on account of gain or loss by exchange on sterling transactions.	All Account Officers.	20th October and for Accountant General, Pakistan Revenues, 27th October.	

Statements required in connection with the preparation of the Combined Finance and Revenue Accounts—contd.

No.	Name of Statement	From whom due	Latest date of despatch	Remarks
16	Corrections to the Public Works Finance Schedules.	Accountant General, Pakistan Revenues, Director of Audit and Accounts, Works and Accountant General, East Pakistan.	(i) Accountant General, Pakistan Revenues, 27th October. (ii) Others, 20th October.	
16-A	Statement showing the analysis of loan transactions of the Central Government (including transfers from or to other loans) under Section N. Public Debt.	Accountant General, Pakistan Revenues.	25th October.	
17	State Railway Revenue and Capital Accounts.	Financial Commissioner, Railways.	31st October.	
18	Administrative Accounts of irrigation, etc., Works.	Director, Audit and Accounts, Works, Accountant General, Pakistan Revenues. Accountant General, East Pakistan.	(i) Accountant General, Pakistan Revenues, 2nd November. (ii) Others, 25th October.	
19	<i>Deleted.</i>	<i>Deleted</i>	<i>Deleted</i>	
20	Consolidated balance account of Defence receipts and charges including (Military Works and Pakistan Navy).	Military Accountant General.	5th November.	
21	<i>Deleted.</i>	<i>Deleted</i>	<i>Deleted</i>	
22	Defence Services portion of the Combined Finance and Revenue Accounts.	Military Accountant General.	20th November.	
23	Statement of balances of Branch Line Companies.	Financial Commissioner, Railways.	25th November.	
24	Railway portion of the Combined Finance and Revenue Accounts.	Ditto.	25th November.	

Statements required in connection with the preparation of the Combined Finance and Revenue Accounts—concl'd.

No.	Name of Statement	From whom due	Latest date of despatch	Remarks
25	Statement showing the distribution between "Voted" and "Non-voted" of expenditure (inclusive of working expenses) of Central and Provincial Governments under each major head.	All Civil Accountants General, Comptrollers, Audit Officer, Industries, Supplies and Food, Deputy Comptrollers, Posts and Telegraphs and Financial Commissioner, Railways.	1st December.	
26	<i>Deleted.</i>	<i>Deleted</i>	<i>Deleted</i>	
27	Review of Balances ..	All Account Officers.	15th January.	
28	Statement showing expenditure on various schemes or Departments under the major head "82—Capital Account of other Provl. works outside the Revenue Accounts."	All Provincial Accountants General and Comptrollers.	25th September.	
29	Statement showing the amounts of 'work' expenditure on Civil Aviation incurred in the various zones in Pakistan distributed over the following sub heads. (a) Works. (b) Maintenance of Aerodromes etc. (c) Other charges.	Accountant General, Pakistan Revenues.	22nd October.	

Note.—All these statements should invariably be prepared in the forms prescribed by the Comptroller and Auditor General, and in all matters relating to the Combined Finance and Revenue Accounts, the Comptroller and Auditor General' instructions should be strictly followed as it is essential that there should be uniformity in the accounts of the several Account Offices.

APPENDIX I

(See Article 275)

FORM OF THE FINANCE ACCOUNTS

Finance Accounts of Provincial Governments

A.—General Finance Accounts

Note.—The heads in the statements in this Appendix are liable to modification from time to time. The statement should therefore be prepared according to the Sections and Heads given in Appendix 2 to the Account Code, Vol. 1—List of Major and Minor Heads of Account.

No. 1.- GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts	Actuals for 19 -19	Disbursements	Actuals for 19 -19
1	2	3	4
	Rs.		Rs.
A.—Provincial Consolidated Fund (Receipts)		A.—Provincial Consolidated Fund (Payments)	
Ordinary Revenue Receipts ..		Revenue Expenditure	
Grant-in aid from Central Government		Capital expenditure within the Revenue Account	
Extraordinary receipts ..			
A.—Total Provincial Consolidated Fund Receipts		A.—Total Provincial Consolidated Fund Payments	
B.—Public Account of the Province		B.—Public Account of the Province	
Other transactions		Capital expenditure outside the Revenue Account	
(i) Public debt incurred ..		(i) Public debt discharged ..	
(ii) Loans and Advances by Provincial Governments ..		(ii) Loans and advances by Provincial Governments ..	
Total other transactions ..		Total other transactions ..	
Total receipts under provincial Consolidated Fund (A. & C.)		Total Payments chargeable to Provincial Consolidated Fund (A. & C.)	
Part II Public Account ..		Part II Public Account ..	
Unfunded debt incurred ..		Unfunded debt discharged ..	
Deposits and Advances ..		Deposits and Advances ..	
Remittances		Remittances	
Total B.—Public Account of the Province		Total B.—Public Account of the Province	
Total Public Account, Debt Deposits heads etc.		Total Public Account Debt, Deposits Heads etc.	
Public Debt incurred		Public debt discharged	
(B) (OPENING) CASH BALANCE ..		(B) (CLOSING) CASH BALANCE ..	
Grand Total ..		Grand Total ..	

(A) Revenue Surplus/Deficit during the year—Rs.....

Increase(+)

(B) ————— of cash balance during the year—Rs.....

Decrease(—)

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS

APPENDICES

115

[No. 1

Heads of Revenue 1	Actuals for 19 -19 2	Heads of Expenditure 3	Actuals for 19 -19		
			Charged 4	Voted 5	Total 6
	Rs.		Rs.	Rs.	Rs.
PROVINCIAL CONSOLIDATED FUND (RECEIPTS)—		PROVINCIAL CONSOLIDATED FUND (PAYMENTS)—			
A.—PRINCIPAL HEADS OF REVENUE—		A.—DIRECT DEMANDS ON THE REVENUE—			
I.—Customs	5.—Salt .. .. .	..	..	..
IV.—Taxes on Income other than Corporation Tax	..	6.—Opium .. .. .	..	..	..
V.—Salt	7.—Land Revenue .. .. .	..	..	..
VI.—Opium	8.—Provincial Excise .. .. .	..	..	..
VII.—Land Revenue	9.—Stamps .. .. .	..	..	..
VIII.—Provincial Excise	10.—Forests .. .. .	..	..	..
IX.—Stamps	11.—Registration .. .. .	..	..	..
X.—Forests	12.—Charges on account of Motor Vehicles Acts ..	..	..	..
XI.—Registration	13.—Other Taxes and Duties .. .. .	..	..	..
XII.—Receipts under Motor Vehicles Acts				
XII—A. Taxes and Duties levied in connection with Rehabilitation of displaced persons				
XIII.—Other Taxes and Duties				
Total	Total .. .. .	..	..	..

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue 1	Actuals for 19 -19 2	Heads of Expenditure 3	Actuals for 19 -19		
			Charged 4	Voted 5	Total 6
			Rs.	Rs.	Rs.
B.—RAILWAY REVENUE ACCOUNT—		B.—RAILWAY REVENUE ACCOUNT—			
XVI.—Subsidised Companies .. ..	..	15-A.—State Railways—Commercial Lines—			
		Interest on Debt			
		15-C.—Subsidised Companies			
		15-D.—Miscellaneous Railway Expenditure ..			
		Total ..			
	Total ..				
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept .. ..	..	17.—Interest on works for which Capital Accounts are kept			
Gross Receipts—					
Direct Receipts .. ..	..	18.—Other Revenue Expenditure financed from ordinary revenues.			
Portion of Land Revenue due to works ..	..	18(1).—Other Revenue Expenditure financed from Famine Relief Fund.			
Deduct—Working Expenses .. ..	..			
Net Receipts .. ..	..			

XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept

Direct Receipts

Portion of Land Revenue due to works

Total

E.—DEBT SERVICES—

XX.—Interest

Total

E.—DEBT SERVICES—

22.—Interest on Debt and other Obligations

Deduct—

(1) Interest transferred to Commercial Departments.

(2) Interest transferred to Forest Department ..

(3) Interest portion of equated payments on account of commuted value of pensions ..

(4) Interest met from subventions from Central Road Fund

Net amount met out of ordinary revenues

23.—Appropriation for Reduction or Avoidance of Debt.

Total

Total

F.—CIVIL ADMINISTRATION

XXI.—Administration of Justice

XXII.—Jails and Convict Settlements

XXIII.—Police

XXIV.—Ports and Pilotage

XXV.—A Frontier Regions

Carried over

F. CIVIL ADMINISTRATION

25.—General Administration

27.—Administration of Justice

28.—Jails and Convict Settlements

29.—Police

Carried over

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue 1	Actuals for 19 -19 2	Heads of Expenditure 3	Actuals for 19 -19			
			Charged	Voted	Total	Rs.
			4	5	6	
F.—CIVIL ADMINISTRATION— <i>contd.</i>	Rs.	F.—CIVIL ADMINISTRATION— <i>contd.</i>	Rs.	Rs.	Rs.	
Brought forward	Brought forward ..	..	..	..
XXVI.—Education	30.—Ports and Pilotage ..	..	..	..
XXVII.—Medical	36.—Scientific Departments ..	..	..	..
XXVIII.—A.—Health Services, West Pakistan	37.—Education ..	..	..	..
XXVIII.—Public Health	38.—Medical ..	..	..	..
XXIX.—Agriculture	38-A.—Health Services, West Pakistan ..	..	..	..
XXX.—Veterinary	39.—Public Health ..	..	..	..
XXXI.—Co-operation	40.—Agriculture ..	..	..	..
XXXII.—Industries	41.—Veterinary ..	..	..	..
XXXIII.—Aviation	42.—Co-operation ..	..	..	..
XXXIV.—Broadcasting	43.—Industries ..	..	..	..
XXXVI.—Miscellaneous Departments	44.—Aviation ..	..	..	..
		45.—Broadcasting ..	..	..	..
		47.—Miscellaneous Departments ..	..	..	..
Total	Total ..	..	..	..

H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—

XXIX.—Civil Works
 XLI.—Receipts from Electricity Schemes
 Gross Receipts
Deduct—Working Expenses
 Net receipts

Total

J.—MISCELLANEOUS—

XLIII.—Transfers from Famine Relief Funds
 XLIV.—Receipts-in-aid of Superannuation
 XLV.—Stationery and Printing
 XLVI.—Miscellaneous

Total

H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—

50.—Civil Works
 52.—Interest on Capital Outlay on Electricity Schemes
 52-A.—Other revenue expenditure connected with Electricity Schemes

Total

J.—MISCELLANEOUS—

54.—Famine—
 A.—Famine Relief
 B.—Transfers to Famine Relief Fund
 55.—Superannuation Allowances and Pensions
 56.—Stationery and Printing
 57.—Miscellaneous

Total

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

No. 1]

APPENDICES

Heads of Revenue 1	Actuals for 19 -19 2	Heads of Expenditure 3	Actuals for 19 -19		
			Charged 4	Voted 5	Total 6
L.—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—					
XLIX.—Grants-in-aid from Central Government	Rs.		Rs.	Rs.	Rs.
L.—Miscellaneous Adjustments between Central and Provincial Governments ..		CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—			
		62.—Miscellaneous Adjustments between Central and Provincial Governments ..			
	Total ..				
M.—EXTRAORDINARY ITEMS—					
LI.—Extraordinary Receipts		M.—EXTRAORDINARY ITEMS—			
LIIB.—Civil Defence		63.—Extraordinary Charges			
		63-B.—Development			
		64-B.—Civil Defence			
	Total ..				
		Total ..			
		TOTAL REVENUE EXPENDITURE ..			
		CAPITAL EXPENDITURE WITHIN THE REVENUE ACCOUNT—			
		CC-19.—Construction of Irrigation, Navigation, Embankment and Drainage Works ..			
		FF-43-A.—Capital Outlay on Industrial Development ..			
		HH-50A.—Capital Outlay on Civil Works met out of Extraordinary Receipts ..			
		II-53.—Capital outlay on Electricity Schemes met out of Revenue.			

JJ-55-A.—Commutation of Pensions financed from ordinary revenues .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Heads of Revenue 1	Actuals for 19 -19 2	Heads of Expenditure 3	Actuals for 19 -19		
			Charged 4	Voted 5	Total 6
<i>Other transactions</i>					
N.—PUBLIC DEBT INCURRED—		N.—PUBLIC DEBT DISCHARGED—			
I.—Permanent Debt	I.—Permanent Debt .. ..	..	..	..
Total	Total .. ..	..	..	..
II.—Floating Debt	II.—Floating Debt .. ..	..	..	..
(i) Treasury Bills	(i) Treasury Bills .. ..	..	..	..
(ii) Other Floating Loans	(ii) Other Floating Loans .. ..	..	..	..
Total	Total .. ..	..	..	..
III.—Loans from the Central Government	III.—Loans from the Central Government .. ..	..	..	..
Total Public Debt incurred	Total Public Debt Discharged .. ..	..	..	..
R.—Loans and Advances by Provincial Governments	R.—Loans and Advances by Provincial Governments .. ..	..	..	..
Loans to Municipalities Port Fund etc.	Loans to Municipalities Port Fund etc. .. ..	..	..	..
Total	Total .. ..	..	..	..

Loans to Government Servants ..	..	Loans to Government Servants ..	..
Total ..	..	Total ..	..
Total other Transactions ..	..	Total R.—Loans and Advances by Provl. Govts. ..	..
Total Receipts under Provincial Consolidated Fund	..	Total other Transactions ..	..
		Total Payments charged to Provincial Consolidated Fund	

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

Particulars 1	Charged 2	Voted 3	Total 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)			
Expenditure outside the Revenue Account			
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b)			
Total ..			

(a) The figures have been arrived at as follows :—

	Charged Rs.	Voted Rs.
Total expenditure as in Account No. 2		
Add—Working Expenses of—		
Irrigation		
Electric Schemes		
Other concerns		
Total ..		

(b) The figures have been arrived at as follows :—

(i) Public Debt.

(ii) Loans and Advances by Provincial Governments.

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads		Actuals for 19-19	
		Rs.	
Part I.—Provincial Consolidated Fund (Receipts).			
A.—PRINCIPAL HEADS OF REVENUE—			
I.—CUSTOMS			
Share of net proceed of Export Duties assigned to Provinces	..		
Total	..		
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX—			
Share of net proceeds assigned to Provinces
Total	..		
V.—SALT—			
Share of net proceeds assigned to Provinces
Total	..		
VI.—OPIUM—			
Sale Proceeds of Excise opium
Sale Proceeds of Medical opium
VII.—LAND REVENUE—			
Ordinary revenue
Sale of Government estates
Sale proceeds of waste-lands and redemption of land tax
Recoveries on account of survey and settlement charges
Rents, etc., of fisheries
Recoveries of cost of maintenance of boundary pillars
Rates and cesses on lands
Recoveries of overpayments
Collection of payments for services rendered
Miscellaneous
Deduct—Portion of Land Revenue due to Irrigation
Receipts in England
Loss or gain by exchange
Deduct—Refunds
Total	..		

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads	Actuals for 19 -19
Rs.	
Part I.—Provincial Consolidated Fund (Receipts).— <i>contd.</i>	
A.—PRINCIPAL HEADS OF REVENUE— <i>contd.</i>	
VIII.—PROVINCIAL EXCISE—	
Country spirits	
Country fermented liquor	
Malt liquors	
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	
Receipts from commercial spirits including denatured spirits and medicated wines	
Opium	
Duties on medical and toilet preparations containing alcohol, opium, etc.	
Hemp and other drugs	
Receipts from Distilleries	
Fines, confiscations and miscellaneous	
Recoveries of over-payments	
Collection of payments for services rendered	
Receipts in England	
Loss or gain by exchange	
<i>Deduct</i> —Refunds	
Total ..	
* * * * *	* * *
* * * * *	* * *
(SIMILAR DETAILS FOR OTHER MAJOR HEADS)	
Total Revenue Receipts	

**No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS —contd.**

Heads	Actuals for 19 -19
	Rs.
A.—PROVINCIAL CONSOLIDATED— FUND (RECEIPTS)—contd.	
<i>Other Transaction..</i>	
N—Public Debt incurred	
I.— PERMANENT DEBT—	
(i) Loans bearing Interest—Rate of Interest Amount subscribed ..	
1. Punjab Bonds, 1956	
2. Sind Loan, 1958	
(SIMILAR DETAILS FOR OTHER LOANS)	
(ii) Loans not bearing Interest (Expired Loans)	
1. Punjab Bonds, 1933	
2. Punjab Bonds, 1937	
Total ..	
(SIMILAR DETAILS FOR OTHER LOANS)	
II.—FLOATING DEBT—	
(i) Treasury Bills	
(ii) Other Floating Loans	
(iii) Loans from the Central Government	
Total A—Public Debt incurred	

**No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS.—(concl'd).**

Heads						Actuals for 19 -19	
A.—Provincial Consolidated Fund (Receipts)—concl'd.							
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—							
I.—LOANS TO MUNICIPALITIES PORT FUND ETC.—							
(a) Loans to Municipalities		
Total						..	
(b) Loans to Districts and other Local Fund Committees					
Total						..	
(c) Advances to Cultivators		
Total						..	
(d) Miscellaneous Loans and Advances		
Total						..	
2.—LOANS TO GOVERNMENT SERVANTS—							
(i) House Building Advances		
(ii) Advances for the purchase of Motor Conveyances					
(iii) Advances for the purchase of other Conveyances					
(iv) Passage Advances		
(v) Other Advances		
Total						..	
Total R.—Loans and Advances by Provincial Governments						..	
Total other Transactions						..	
Total Receipts under Provincial consolidated Fund						..	

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads 1	Expenditure for 19 -19		Total 4
	Charged 2	Voted 3	
	Rs.	Rs.	Rs.
Part I.—PROVINCIAL CONSOLIDATED FUND (PAYMENTS)			
A.—DIRECT DEMANDS ON THE REVENUE—			
6.—OPIUM—			
7.—LAND REVENUE—			
Charges of administration			
Management of Government estates			
Charges on account of land revenue collections ..			
Charges on account of fishery collections			
Survey, Settlement and Record Operations			
Land Records			
Charges on account of encumbered estates			
Allowances to District and Village Officers			
Assignments and Compensations			
Charges in England			
Total			
8.—PROVINCIAL EXCISE—			
Superintendence			
District Executive Establishment			
Distilleries			
Departmental and Commission shops			
Cost of opium supplied to Provincial Excise Department			
Purchase of Ganja and other drugs			
Compensations			
Excise Bureau			
Charges in England			
Total			
* * * * *	*	*	*
* * * * *	*	*	*
(SIMILAR DETAILS FOR OTHER MAJOR HEADS)			
Total expenditure on Revenue Account			

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HTADS.

Heads 1	Expenditure for 19 -19		Total 4
	Charged 2	Voted 3	
PART I.—PROVINCIAL CONSOLIDATED FUND (PAYMENTS)			
<i>Other Transactions :</i>			
N.—PUBLIC DEBT DISCHARGED—			
I.—PERMANENT DEBT BALANCE ON 14TH AUGUST 1957—			
1. Punjab Bonds, 1956
2. Sind Loans, 1958
(SIMILAR DETAILS IN CASE OF OTHER LOANS)			
(ii) Loans not bearing Interest (Expired Loans)
1. Punjab Bonds, 1933
2. Punjab Bonds, 1937
(SIMILAR DETAILS IN CASE OF OTHER LOANS)			
Total
II.—FLOATING DEBT—			
(i) Treasury Bills
(ii) Other Floating Loans
Total
III.—LOANS FROM THE CENTRAL GOVERNMENT—			
Total
Total N.—Public Debt Discharged
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—			
1.—LOANS TO MUNICIPALITIES PORT FUNDS ETC.			
(a) Loans to Municipalities
Total
(b) Loans to Districts and other Local Funds Committees
Total

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—

Heads 1	Expenditure for 19 -19		Total 4
	Charged 2	Voted 3	
PART I.—PROVINCIAL CONSOLIDATED FUND (PAYMENTS)			
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS			
(c) Advances to Cultivators 			
Total ..			
(d) Miscellaneous Loans and Advances 			
Total ..			
Total Loans to Municipalities			
2.—LOANS TO GOVERNMENT SERVANTS—			
(i) House Building Advances 			
(ii) Advances for the purchase of Motor Conveyances ..			
(iii) Advances for the purchase of other Conveyances ..			
(iv) Passage Advances 			
(v) Other Advances 			
Total ..			
Total Capital Expenditure outside the Revenue Account ..			
Total R.—Loans and Advances by Provincial Governments			
Total other Transactions			
Total Payments Chargeable to Provincial Consolidated Fund			

No. 1]

**No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE
REVENUE ACCOUNT DURING AND TO END OF THE YEAR.**

Nature of Expenditure	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS;		
(Details by Canals and Projects).		
Total Irrigation, etc., Works ..		
<i>Deduct</i> —Amount met out of Revenue		
Net amount outside the Revenue Account		
70.—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH ..		
(Details by schemes, etc.)		
Total Improvement of Public Health		
(SIMILAR DETAILS FOR OTHER CAPITAL MAJOR HEADS)		

**No. 7.—STATEMENT SHOWING DETAILS AS ON 30TH JUNE, 19 OF
LOANS TAKEN FROM THE CENTRAL GOVERNMENT**

[illegible]

NOTE.—Column 8 is only necessary in the case of the preparation of the Finance Account of the West Pakistan Government.

No. 1—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts 1	Actuals for 19 -19 2	Heads of Disbursements 3	Actuals for 19 -19 4
	Rs.		Rs.
Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
Special Loans .. .. .	..	Special Loans .. .. .	..
Treasury Notes .. .. .	..	Treasury Notes .. .. .	..
State Provident Funds .. .. .	..	State Provident Funds .. .. .	..
Other Accounts .. .. .	..	Other Accounts .. .. .	..
Total	Total ..	Total	Total ..
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits bearing interest—</i>		<i>Deposits bearing interest—</i>	
Depreciation Reserve Fund—Irrigation .. .. .	..	Depreciation Reserve Fund—Irrigation .. .. .	..
Deposits of Depreciation Reserve of Government Commercial Concerns .. .. .	..	Deposits of Depreciation Reserve of Government Commercial Concerns .. .. .	..
Carried over	Carried over	Carried over	Carried over

No. 1—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Heads of Receipts 1	Actuals for 19 -19 2	Heads of Disbursements 3	Actuals for 19 -19 4
P.—Deposits and Advances—concl.	Rs.	P.—Deposits and Advances—concl.	Rs.
Brought forward ..		Brought forward ..	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt—		Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds	Sinking Funds ..	..
Other Appropriations	Sinking Fund Investment Account ..	..
Sinking Funds for Loans granted to Local Bodies	Famine Relief Fund ..	..
Sinking Fund Investment Account	Provincial Road Fund ..	..
Famine Relief Fund	General Police Fund ..	..
Provincial Road Fund	Pension Equalisation Fund ..	..
General Police Fund	Deposit Account of the Fund for restoration of Earth- quake Damage transferred from Central Government ..	..
Pension Equalisation Fund	Special Development Fund (West Pakistan) ..	..
Deposit Account of the Fund for restoration of Earth- quake Damage transferred from Central Government	Scheduled Castes Education Fund (East Pakistan) ..	..
Special Development Fund (West Pakistan)	Industrial Research Fund (West Pakistan) ..	..
Scheduled Castes Education Fund (East Pakistan)	Depreciation Reserve Fund—Electricity ..	..
Industrial Research Fund (West Pakistan)	Special Reserve Fund—Electricity ..	..
Depreciation Reserve Fund—Electricity	Depreciation Reserve Fund—Government Presses ..	..
Special Reserve Fund—Electricity	Deposits of Depreciation Reserve of Commercial Concerns ..	..
Depreciation Reserve Fund—Government Presses	Deposits of Local Funds ..	..
Deposits of Depreciation Reserve of Commercial Concerns	Civil Deposits ..	..
Deposits of Local Funds	Transfers from Famine Relief Fund ..	..
Civil Deposits	Other Accounts ..	..
Transfers from Famine Relief Fund		
Other Accounts		

No. 1—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*contd.*

Head of Receipts 1	Actuals for 19-19 2	Head of Disbursements 3	Actuals for 19-19 4
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable .. .. .	..	Advances Repayable .. .. .	..
Permanent Advances .. .. .	..	Permanent Advances .. .. .	..
Accounts with Foreign Governments and Pakistan States .. .. .	..	Accounts with Foreign Governments and Pakistan States .. .. .	..
Accounts with the Government of Burma .. .. .	..	Accounts with the Government of Burma .. .. .	..
Accounts with the State Bank .. .. .	..	Accounts with the State Bank .. .. .	..
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts .. .. .	..	Suspense Accounts .. .. .	..
Cheques and Bills .. .. .	..	Cheques and Bills .. .. .	..
Departmental and similar Accounts .. .. .	..	Departmental and similar Accounts .. .. .	..
<i>Miscellaneous—</i>		<i>Miscellaneous—</i>	
Miscellaneous .. .. .	..	Miscellaneous .. .. .	..
Total	Total ..	Total	Total ..
<i>S.—Remittances—</i>		<i>S.—Remittances—</i>	
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller .. .. .	..	Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller .. .. .	..
State Bank of Pakistan Remittances .. .. .	..	State Bank of Pakistan Remittances .. .. .	..
Adjusting Account between Central and Provincial Governments .. .. .	..	Adjusting Account between Central and Provincial Governments .. .. .	..
Inter-Provincial Suspense Account .. .. .	..	Inter-Provincial Suspense Account .. .. .	..
Total	Total ..	Total	Total ..
Total Receipts under Debt, Deposit and Remittance heads		Total Disbursements under Debt, Deposit and Remittance heads	
Total Revenue as per Account No. 2 of Part A		Total Expenditure as per Account No. 2 of Part A	
TOTAL RECEIPTS	TOTAL RECEIPTS ..	TOTAL DISBURSEMENTS	TOTAL DISBURSEMENTS ..

APPENDICES

No. 1--SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS--*concl'd.*

Heads of Receipts 1	Actuals for 19 -19 2	Head of Disbursements 3	Actuals for 19 -19 4
V.--(Opening) Cash Balance--			
Cash in Treasuries	Cash in Treasuries ..	..
Deposits with the State Bank	Deposits with the State Bank ..	..
Remittances in transit	Remittances in transit ..	..
TOTAL ..		TOTAL ..	
GRAND TOTAL ..		GRAND TOTAL ..	
V.--(Closing) Cash Balance--			
		Cash in Treasuries ..	..
		Deposits with the State Bank ..	..
		Remittances in transit ..	..
		TOTAL ..	
		GRAND TOTAL ..	

No. 2. STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 19 -19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 30th June 19	On 30th June 19	Increase (+) Decrease (-) in the year ended 30th June 19
	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure			
Commercial Departments—			
Irrigation			
Electricity Schemes			
Other Commercial Departments and Undertakings ..			
Total Commercial Departments ..			
Other Departments—			
Agricultural Schemes			
Industrial Schemes			
Other Accounts			
Total Other Departments ..			
+ Total Capital Expenditure ..			
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.			
Loans to Government Servants			
Total Loans and Advances ..			
Total capital and other expenditure ..			
Deduct—Contribution from revenue for capital expenditure			
Net capital and other expenditure (outside the Revenue Account)			

No. 2. STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 19 -19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 30th June 19	On 30th June 19	Increase (+) Decrease (—) in the year ended 30th June 19
	2	3	4
	Rs.	Rs.	Rs.
PRINCIPAL SOURCES OF FUNDS			
Debt—			
Permanent debt—Nominal value			
Less—Unredeemed discount			
Floating debt			
Loans from the Central Government			
Unfunded Debt			
Total Outstanding Debt ..			
Sinking Funds and Reserve Funds			
Net balance under Deposits, Advances, etc., other than those shown separately			
Remittances			
Total Debt and other obligations ..			
Deduct.—Cash balance			
„ Investments			
Net Provision of Funds ..			

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO, AND DISCHARGES OF DEBT, ETC., DURING THE YEAR, AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of debt	Amount on 1st July 19	Additions during the year	Discharges during the year	Amount on 30th June 19
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
(a) Permanent Debt—				
(i) Loans bearing interest—				
(A separate head for each denomination of loan)				
(ii) Loans not bearing interest				
(A separate head for each denomination of loan)				
(b) Floating debt—				
Treasury Bills				
Other Floating Loans				
(c) LOANS FROM THE CENTRAL GOVERNMENT				
Total Public Debt ..				
II.—Unfunded Debt—				
Special Loans				
Treasury Notes				
State Provident Funds—				
(A separate head for each fund)				
Other Accounts				
Total Unfunded Debt				
Total Debt and other Interest-bearing Obligations				

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Sinking Fund for.....per cent. Loan.

	Rs.		Rs.
Balance on 30th June 19	000	Amount applied in paying off debt ..	000
Amount appropriated from revenue ..	000	Amount applied in purchase and cancellation of stock ..	000
Interest on Investments	000	Balance on 30th June, 19	000*
Total ..	000	Total ..	000

	Rs.
*Cash	000
Investment	000

II.—Sinking Fund for.....per cent. Loan.

(Details as under I above).

III.—Famine Relief Fund.

	Rs.		Rs.
Balance on 30th June 19	000	Transfers to the Revenue Account	000
Transfers from the Revenue Account ..	000	Transfers to General Balance for repayment of debt.	000
Interest receipts	000	Advances to Provincial Loan Account for loans to Cultivators, etc. ..	000
Recoveries of Famine expenditure ..	000	Transfers to General Balances for financing loans to Cultivators, etc. ..	000
Gain on realisation of securities ..	000	Writes-off of irrecoverable loans to Cultivators	000
Recoveries of advances to Provincial Loans Account for loans to Cultivators, etc.	000	Other advances	000
Recoveries of other advances ..	000	Loss on realisation of securities ..	000
Other items	000	Other payments	000
Total ..	000	Balance on 30th June, 19	000
		Total ..	000

	Rs.
*Cash	000
Investment	000

IV.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 30th June, 19	000	Amount expended to meet the cost of renewals and replacements ..	000
Amount appropriated from revenue ..	000	Balance on 30th June, 19	000
Total ..	000	Total ..	000

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

V.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 30th June, 19	000	Amount of expenditure during the year	000
Amount allotted from the Central Road Fund	000	Balance on 30th June, 19	000
Total ..	000	Total ..	000

VI.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas.

	Rs.		Rs.
Balance on 30th June, 19	000	Amount expended on various schemes	000
Amount contributed by the Central Government	000	Balance on 30th June, 19	000
Amount contributed by the Provincial Government	000	Total ..	000
Total ..	000		

(Similar accounts for other Deposit Accounts, if any).

5--STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Accounts		Balance on 1st July 19	Amount advanced during the year	Total	Amount repaid during the year	Balance on 30th June, 19	Interest received and credited to Revenue
	1	2	3	4	5	6	7
Loans to Municipalities, Port Funds etc.—		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Corporations, Port Trusts and other Port Funds	..						
Loans to Municipalities	..						
Loans to District and other Local Fund Committees	..						
Loans to Landholders and other Notabilities	..						
Advances to Cultivators	..						
Advances under Special Laws	..						
Loans to Local Boards for Railway construction	..						
Miscellaneous Loans and Advances	..						
Total	..						
Loans to Government Servants—							
House building advances	..						
Advances for purchase of motor cars	..						
Advances for purchase of other conveyances	..						
Passage advances	..						
Other advances	..						
Total	..						
GRAND TOTAL	..						

Finance Accounts of Central Government

A.—General Finance Accounts.

No. 1—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts 1	Actuals for 19 -19 2	Disbursements 3	Actuals for 19 -19 4
	Rs.		Rs.
Federal Consolidated Fund (Receipts)		Federal Consolidated Funds (Payments)	
Principal Heads of Revenue—		Direct Demands on the Revenue	
Customs		Railways : Interest and Miscellaneous Charges	
Central Excise Duties		Irrigation	
Corporation Tax		Posts, Telegraphs and Telephones	
Taxes on Income other than Corporation Tax		Debt Services	
Sales Tax			
Salt		Civil Administration	
Opium		Currency and Mint	
Other Heads		Civil Works and Miscellaneous Public Improvements	
Total Principal Heads		Miscellaneous	
Irrigation : Net Receipts		Defence Services	
Posts, Telegraphs and Telephones Net Receipts		Contributions and Miscellaneous Adjustments between Central and Provincial Governments	
Debt Services		Extraordinary Items	
Civil Administration		Capital expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2)	
Currency and Mint		Total expenditure within the Revenue Account (A)	
Civil Works and Miscellaneous Public Improvements		Capital outlay outside the Revenue Account (Details by Major Heads are given in Account No. 2)	
Miscellaneous			
Defence Services			
Contributions and Miscellaneous Adjustments between Central and Provincial Governments			
Extraordinary Items			
Total Revenue Receipts (A)			

APPENDICES

[No. 1

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS —concl'd.

Receipts 1	Actuals for 19 -19 2	Disbursements 3	Actuals for 19-19 4
	Rs.		Rs.
Public Debt incurred		Public Debt discharged ..	
Loans and Advances by the Central Government		Loans and Advances by the Central Government	
Unfunded Debt incurred		Unfunded Debt discharged ..	
Total Federal Consolidated Fund (Receipts)		Total Federal Consolidated Fund (Payments)	
Deposits and Advances		Deposits and Advances ..	
Remittances		Remittances	
Transfer of Cash between England and Pakistan		Transfer of Cash between England and Pakistan	
Total (B) Public Account of the Federation			
Total Receipts ..		Total (B) Public Account of the Federation	
(Opening) Cash Balance (B) ..		Total disbursements	
		(Closing) Cash Balance (B) ..	
Grand Total ..		Grand Total ..	

(A) Revenue Surplus/Deficit during the year—Rs.

(B) $\frac{\text{Increase}}{\text{Decrease}}$ of Cash balance during the year—Rs.

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue 1	Actuals for 19 -19 . 2	Heads of Expenditure 3	Actuals for 19 -19 .		
			Non- voted 4	Voted 5	Total 6
A.—Federal consolidated Fund (Receipts)					
Principal Heads of Revenue—					
I.—Customs	A.—Federal consolidated Fund (Payments)	Rs.	Rs.	Rs.
II.—Central Excise Duties	Direct Demands on the Revenue—			
III.—Corporation Tax	1.—Customs .. .. .	..	..	..
IV.—Taxes on Income other than Corporation Tax.	..	2.—Central Excise Duties .. ..	..	..	..
IV.A. Sales Tax	3.—Corporation Tax .. .. .	..	..	..
V.—Salt	4.—Taxes on Income other than Corporation Tax.	..	..	..
VI.—Opium	4-A—Sales Tax .. .. .	..	..	..
VII.—Land Revenue	5.—Salt .. .. .	..	..	..
VIII.—Provincial Excise	5-A. Capital Outlay on Salt Works. ..	..	..	..
IX.—Stamps	6.—Opium .. .. .	..	..	..
X.—Forest	7.—Land Revenue .. .. .	..	..	..
XI.—Registration	8.—Provincial Excise .. .. .	..	..	..
XII.—Receipts under Motor Vehicles Acts	..	9.—Stamps .. .. .	..	..	..
Total	10.—Forest .. .. .	..	..	..
		11.—Registration .. .. .	..	..	..
		12.—Charges on account of Motor Vehicles Acts	..	..	..
		Total .. .. .	..	..	..

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue	Actuals for 19 - 19 .	Heads of Expenditure	Actuals for 19 - 19 .		
			Non- Voted	Voted	Total
1	2	3	4	5	6
Irrigation, Navigation, Embankment and Drainage Works—		Revenue Account of Irrigation, Navigation, Embankment and Drainage works—			
VII.—Works for which Capital accounts are kept		17.—Interest on Works for which Capital accounts are kept...			
Gross Receipts		18.—Other Revenues Expenditure financed from Ordinary Revenue			
Deduct—Working Expenses		Total			
Net Receipts					
XVIII.—Works for which no Capital accounts are kept.					
Total		and so on for other major heads,			
and so on for other major heads,					

**No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN
NON-VOTED AND VOTED EXPENDITURE.**

1	Non-voted 2	Voted 3	Total 4
	Rs.	Rs.	Rs.
Expenditure within the Revenue Account (a)			
Expenditure outside the Revenue Account			
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b)			
Total ..			

(a) The figures have been arrived at as follows :—

	Non-Voted Rs.	Voted Rs.
Total expenditure as in Account No. 2		
<i>Add Working Expenses of—</i>		
Irrigation		
Posts, Telegraphs and Telephone		
Other concerns		
Total ..		

(b) The figures have been arrived at as follows :—

(i) Public Debt.

(ii) Loans and Advances by Central Government.

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads	Actuals for 19 -19 .						
A.—Federal consolidated Fund (Receipts)							
Principal Heads of Revenue—							Rs.
I.—Customs—							
Sea Customs—							
Imports
Exports
Imports from Burma
Miscellaneous
Land Customs
Warehouse and Wharf rents
Miscellaneous
Receipts in England
Deduct—							
Share of net proceeds of Export Duties assigned to Provinces ..							..
Refunds and Drawbacks .. .. .							..
							Total ..
II.—Central Excise Duties—							
Excise duty on motor spirit							
Excise duty on Kerosene							
Excise duty on Silver							
Excise duty on Sugar—							
Sugar other than Khandsari and Palmyra							
Khandsari Sugar							
Excise duty on Matches							
Excise duty on Iron and Steel							
Excise duty on Mechanical Lighters							
Receipts in England							
Deduct—							
Share of net proceeds assigned to Provinces ..							..
Refunds .. .. .							..
							Total ..

REFERENCES

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads 1	Actuals for 19 -19 .		Total 4
	Non-voted 2	Voted 3	
A.—Federal consolidated Fund (Payments)	Rs.	Rs.	
Direct demands on the Revenue —			
1.—customs—			
Sea Customs, charges at the Ports			
Land Customs, charges			
Assignments and Compensations			
Miscellaneous			
Charges in England			
Total ..			
2.—Central Excise Duties—			
Charges on collection of Excise Duty on Sugar			
Charges on collection of Excise Duty on Matches			
Charges on collection of Excise Duty on Mechanical Lighters			
Charges in England			
Total ..			
3.—Corporation Tax—			
Collection of Corporation Tax			
Charges in England			
Total ..			
* * * * * *			
* * * * * *			
(SIMILAR DETAILS FOR OTHER MAJOR HEADS.)			

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Heads	Expenditure during the year	Expenditure to end of the year
1	2	3
66.—Capital Outlay on the Security Printing Press ..	Rs.	Rs.
67-A.—Construction of State Railways—		
Capital outlay by Govt. of Pakistan—		
State Railways worked by the State		
(Details by Railways).		
Total		
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works		
(Details by Canals and Projects) ..		
Total Irrigation, etc., Works		
Deduct—Amount financed from ordinary Revenue ..		
Net expenditure outside the Revenue Account ..		
69.—Capital outlay on Posts, Telegraphs and Telephones ..		
71.—Capital outlay on schemes of Agricultural Improvement and Research		
(Details by schemes, etc.) ..		
Total ..		
(SIMILAR DETAILS FOR OTHER CAPITAL MAJOR HEADS.)		
GRAND TOTAL ..		

B.—Debt, Deposit and Remittance Accounts.

No. 1.—SUMMARY OF THE RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Hheads of Receipts	Actuals for 19 -19 .	Hheads of Disbursements	Actuals for 19 -19 .
1	2	3	4
A.—Federal Consolidated Fund (Receipts)	Rs.	A.—Federal Consolidated Fund (Payments)—	Rs.
N.—Public Debt incurred—		N.—Public Debt discharged—	
A.—Debt raised in Pakistan—		A.—Debt raised in Pakistan—	
Permanent Debt		Permanent Debt	
Floating Debt		Floating Debt	
B.—Debt raised Abroad—		B.—Debt raised Abroad—	
Permanent Debt		Permanent Debt	
Total		Total	
O.—Unfunded debt—		O.—Unfunded debt—	
Special Loans		Special Loans	
Deposits of Service Funds		Deposits of Service Funds ..	
Post Office Savings Bank Deposits		Post Office Savings Bank Deposits	
Post Office Cash Certificates State Provident Funds ..		Post Office Cash Certificates State Provident Funds ..	
ther Accounts		Other Accounts	
Total		Total	
and so on.		and so on.	

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 19 -19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 30th June 19 .	On 30th June 19 .	Increase (+) Decrease (—) in the year end- ed 30th June 19 .
	2	3	4
	Rs.	Rs.	Rs.
Capital and other Expenditure—			
1.—Capital Expenditure—			
Commercial Departments—			
Posts, Telegraphs and Telephones ..			
Irrigation			
Other Commercial Departments and Under- takings			
Total Commercial Departments ..			
Other Departments—			
New Capital at Karachi			
Other Accounts			
Total Other Departments ..			
Total Capital Expenditure ..			
2.—Loans and Advances—			
Advances to Provincial Governments ..			
Advances to Pakistan States, Local Bodies, etc. ..			
Total Loans and Advances ..			
Total Capital and other Expenditure			
3.—Deduct—Contribution from Revenue for Capital Expenditure			
Net Capital and other Expenditure outside the Revenue Account			

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 19 -19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl.*

	On 30th June 19 .	On 30th June 19 .	Increase (+) Decrease (—) in the year ended 30th June 19 .
1	2	3	4
	Rs.	Rs.	Rs.
Principal Sources of Funds—			
1.—Capital contributed by Pakistan States ..			
2.—Debt—			
Permanent Debt—			
In Pakistan—Nominal value			
<i>Less</i> —unredeemed discount			
Abroad—(Nominal value at conventional rate)			
<i>Less</i> —unredeemed discount			
Floating Debt			
Unfunded Debt—			
Post Office Savings Bank Deposits ..			
Post Office Cash Certificates			
State Provident Funds, etc.			
Total Debt			
3.—Sinking funds and Reserve Funds ..			
4.—Net balance under Deposits, Advances, etc., other than those shown separately ..			
5.—Remittances			
Total Debt and Other Obligations ..			
<i>Deduct</i> —Cash Balance			
<i>Deduct</i> —Investments			
Net Provision of Funds ..			

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO, AND DISCHARGES OF DEBT, ETC., DURING THE YEAR, AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of Debt 1	Amount on 1st July 19 . 2	Additions during the year 3	Discharges during the year 4	Amount on 30th June 19 . 5
A.—Federal Consolidated Fund—	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
A.—Debt raised in Pakistan—				
(a) Permanent Debt—				
(i) Loans bearing interest ..				
(A separate head for each denomination of loan.)				
(ii) Loans not bearing interest—				
(A separate head for each denomination of loan.)				
(b) Floating Debt—				
Treasury Bills ..				
Other Floating Loans ..				
B.—Debt raised Abroad—				
Permanent Debt—				
(i) Loans bearing interest—				
(A separate head for each denomination of loan.)				

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO, AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.—*concl'd.*

Description of Debt	Amount on 1st July, 19 . . . 2	Additions during the year 3	Discharges during the year 4	Amount on 30th June, 19 . . . 5
1	Rs.	Rs.	Rs.	Rs.
(ii) Loans not bearing interest.				
(A separate head for each deno- mination of loan.)				
Total Public Debt				
II.—Unfunded Debt—				
Special Loans				
Treasury Notes				
Deposits of Service Funds				
(A separate head for each fund.)				
Post Office Savings Bank Deposits				
Post Office Cash Certificates				
State Provident Funds				
(A separate head for each fund.)				
Other Accounts				
(A separate head for each account.)				
Total Unfunded Debt				
Total Debt and other Interest-bearing Obligations				

No. 4.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNT ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major heads and Minor heads	Balance on 1st July 19 .	Amount advanced during the year	Total	Amount repaid during the year	Balance on 30th June 19 .	Interest received and credited to Revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments						
(A separate head for each Provincial Government) ..						
Total						
Loans to Pakistan States ..						
Total						
Loans to Local Funds, etc.—						
Loans to Major Port Trusts						
Regimental and other Loans						
Advances to Cultivators ..						
Advances under Special Laws						
Miscellaneous Loans and Advances						
Total						
Loans to Government servants—						
House-building advances ..						
Advances for the purchase of motor cars						
Advances for the purchase of other conveyances ..						
Passage Advances ..						
Other Advances						
Total						
GRAND TOTAL ..						

APPENDIX 2.

(See Article 281.)

RULES RELATING TO THE PREPARATION OF CAPITAL AND REVENUE ACCOUNTS OF RESIDENTIAL BUILDINGS.

Introductory	1	Form of Accounts	8
Buildings	2	Buildings of the Central Government ..	12
Installations and other Services ..	7	Review	13

NOTE.—The rules in this Appendix may be adopted by each Government with such modifications as may be agreed upon between that Government and the Comptroller and Auditor General. *see also Article 19 of Volume I of this Code.*

INTRODUCTORY

1. An Accountant General or the Director, Audit and Accounts Works, Lahore should if so required by Government, prepare Capital and Revenue Accounts of residential building with the object of reviewing the financial results of the year and of determining whether the annual allowance fixed for maintenance and repairs is sufficient to protect Government against any losses arising from the operation of the rules made by it for recovery of rent for residential building. These accounts may be prepared and reviewed at such intervals as may be settled between the Government and the Accountant General or the Director, Audit and Accounts Works, Lahore.

BUILDINGS

2. Residences of any specified class may, if Government so direct, be omitted from the Capital and Revenue Accounts. All other residential buildings including buildings which are occupied partly as office buildings will be included whether they were acquired or constructed at Government expense or only leased for use as residences.

Ordinarily, residences falling under the following categories may be excluded from the Capital and Revenue Accounts :—

- (1) Residences for use of the President, the Governor of a Province or the head of a Local Administration ;
- (2) buildings which are situated within the precincts of jails, hospitals, police lines, tehsil educational institutions, provided that they are allotted rent-free under the order Government to Government servants who are required to occupy particular houses in order to ensure the proper performance of their duties ;
- (3) buildings which are not intended to be used as regular residences, *e.g.*, dak bungalows, rest houses, circuit houses, inspection houses and other buildings of a like nature ;
- (4) petty buildings the cost of which does not exceed Rs. 5,000 or any other limit which may be prescribed by Government.

3. The buildings for which Capital and Revenue Accounts are maintained may be grouped into two classes :—

Class I.—Buildings which will ordinarily be occupied by Government servants liable to pay the full standard rent subject to the limit of a prescribed maximum percentage of their emoluments.

Class II.—Buildings, which will ordinarily be occupied by Government servants who are entitled to accommodation rent-free or at reduced rents under the sanction of authority.

It is ordinarily be transferred from one class to the other unless there is a permanent change in the nature of the accommodation. The transfer should be made under the orders of the competent authority from the commencement of a financial year.

It is recovered for a season only such as those meant for the migratory staff of Government if they are allotted to Government servants liable to pay the full standard rent limited emoluments. Such buildings may, however, be exhibited under a separate sub-group

4. A building should be brought on to the Capital and Revenue Accounts in the official year following that in which any of the events enumerated below has taken place ; but if the event takes place on the 1st of July the building should be brought on to the accounts of the same year :—

- (a) its acquisition or construction was completed, or
- (b) it was leased, or
- (c) being a building already in existence it was first brought into use as a residence.

5. A residential building which has once been included in these accounts should not be excluded therefrom without the sanction of Government or of such other authority as Government may prescribe in this behalf.

6. If, under the rules of the Government concerned, a number of residences in a particular area or of a particular class or classes is grouped for the purpose of assessment of rent, the collective results of all such buildings should also be brought out in the accounts.

INSTALLATIONS AND OTHER SERVICES

7. Transactions relating to the capital cost and maintenance of sanitary, water supply and electric installations and fittings of a residence included in these accounts should be included in those for the building itself. Similar transactions relating to other services excepting furniture such as gardens, tennis courts, etc., for which additional rent is recovered under the rules, should be shown separately for each such service, below those relating to the building itself. The furniture provided for all such residences in each circle of superintendence or other unit for which a separate account is prepared (*vide* paragraph 11), is treated as an item by itself.

FORM OF ACCOUNTS

8. These accounts should be compiled in Form 59. For their preparation, the Executive officers concerned may be required to furnish the Accountant General or the Director, Audit and Accounts Works, Lahore with the necessary data in suitable form which the Accountant General or the Director Audit and Accounts Works, Lahore may prescribe according to local requirements. Any additional information which the Accountant General or the Director, Audit and Accounts Works, Lahore considers necessary for testing the accuracy of the standard rents fixed may, if required, be also obtained. These data should be scrutinised in the Account Office as far as possible or the Director of Audit and Accounts Works, Lahore.

9. Both in respect of capital outlay and maintenance charges, the actual charges only should be taken, no addition being made on account of establishment and tools and plant charges or on account of the cost of accounts and audit.

1. If a building is occupied partly as a residence and partly as an office, the best possible approximation should be made, in consultation with the Superintending Engineer or other officer prescribed by Government for the purpose of assessing the capital value of the portion used as a residence, the revenue charges being proportionately distributed for the purposes of the accounts.

2. In the case of non-residential buildings which are converted into residences, if the original cost cannot be ascertained from the records, the capital value should be based on the estimated value of the buildings, subject to any rule which Government may have prescribed.

10. Column 15 of the Accounts (Form 59) "Interest on capital outlay to end of year under report or rent payable by Government" should be filled in as indicated below :—

(i) *Leased buildings.*—Rent payable by Government to the lessor should be noted in this column. When charges for maintenance of and repairs to the building or municipal or other taxes relating thereto are also borne by Government, those charges should be noted in columns 12 to 14.

(ii) *Government buildings.*—As interest for the year is generally calculated at the rate which is in force as the standard of return from productive irrigation works at the time of acquisition or construction of the building, it is necessary to calculate interest separately on (1) capital outlay to end of previous year and (2) capital outlay during the year. The interest on (1) will be the figure entered in the last account or, if there was any capital outlay during the previous year it will be that figure *plus* interest on half the amount of that capital outlay. The interest on (2) will be calculated on half the amount of the capital outlay of the year at the rate of interest for the year. The total of (1) and (2) should be noted in column 15.

11. These accounts should be prepared in such detail as Government may desire, but in respect of buildings under the control of the Public Works Department usually it will be found sufficient to prepare a separate account for each circle of superintendence, so that copies of the accounts may be sent to Superintending Engineers to enable them to review the results of the are as in their respective charges, and to take such action as they may deem necessary to effect economies in working.

BUILDINGS OF THE CENTRAL GOVERNMENT

12. In Governor's provinces, Capital and Revenue Accounts of residential buildings of the Central Government should be prepared separately from the accounts of Provincial buildings. Both in Governors' provinces and elsewhere, the accounts of buildings belonging to the Defence Services should be kept separate from those of civil buildings of the Central Government.

REVIEW

13. The accounts, when completed, should be reviewed in the light of the rules made by Government governing the assessment and recovery of rent and the allotment of residences ; and the results of this collective review should be embodied in a concise report, with which the accounts should be submitted to Government by such date as may be fixed in consultation with the latter. If, in any particular cases, or generally, the standard rents need revision, or the maintenance charges are excessive or the realisations inadequate, these points should be mentioned in the report, with any suggestions regarding the working or suitability of the rules which the Accountant General or the Director, Audit and Accounts Works, Lahore as the case may wish to make. The true annual cost to the tax-payer on account of the residences included in these accounts should also be reviewed. For this purpose, a lump sum (which should be estimated by the Accountant General or the Director, Audit and Accounts Works, Lahore as the case may be, with due regard to the rules relating to allocation of these charges) representing charges for establishment and tools and plant should be added to the total capital cost, including value of site, of all buildings which form the subject of a single review. If the capital cost of any building does not include the value of site, the estimated value of this site should be ascertained and added to its capital cost for this purpose. A similar lump sum addition for departmental charges should also be made to the total average maintenance charges of all buildings forming the subject of a single review, and the interest charges should be calculated on the (gross) capital cost worked out in the manner indicated above. The total of the maintenance and interest charges thus worked out should be compared with the total realisation of rent. In all comments and observations, leased buildings should, as far as possible, be distinguished from those owned by Government, and each of the special services such as furniture which are exhibited separately in the accounts (see paragraph 7) should be dealt with separately.

1. The Accountant General or the Director, Audit and Accounts, Works, Lahore as the case may be should satisfy himself that sanction exists for (1) every building appearing in the accounts which is stated to be occupied rent free or at reduced rent and (2) residences completed during the previous year but omitted from the accounts under review, in terms of clause (2) of the second sub-paragraph 2.

2. In cases where Government have issued orders writing down the capital cost of any residence the calculation for the purpose of the review prescribed in this paragraph should be based on the reduced cost, but the extent of reduction made should be clearly indicated in the Capital and Revenue Accounts for the year in which those orders take effect.

APPENDIX 3

(See Article 281)

ADMINISTRATIVE ACCOUNTS OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS

Introductory 1	Part III.—Revenue Account 8
Classification 2	Part IV.—Interest Account 9
Part I.—General Abstract of Financial Results 3	Part V.—Account of Indirect Charges .. 11
Part II.—Detailed Account of Capital Expenditure 4	Part VI.—Statement comparing Capital Cost with Sanctioned Estimates .. 12
	Review 14

NOTE.—The rules in this Appendix may be applied in relation to the accounts of a Government with such modifications as may be decided by the Government after consultation with the Comptroller and Auditor General, *vide* Article 19 of Volume I of this Code.

INTRODUCTORY

1. The Accountant General or the Director, Audit and Accounts Works, Lahore may be required by Government to prepare annually *proforma* accounts (otherwise known as Administrative Accounts) of irrigation, navigation, embankment and drainage Projects for which capital and revenue accounts are kept. These accounts should be prepared in Form 60 which is divided into the following six parts :—

- Part I.—General Abstract of Financial Results.
- Part II.—Detailed Account of Capital Expenditure.
- Part III.—Revenue Account.
- Part IV.—Interest Account.
- Part V.—Account of Indirect Charges.
- Part VI.—Statement comparing Capital cost with Sanctioned Estimates.

Accounts of individual projects are kept in Parts II to VI for each, and the general results of all projects are abstracted in Part I.

CLASSIFICATION

2. The projects for which Administrative Accounts are prepared are classified thus :—

A.—Irrigation Works

- (1) Productive.
- (2) Unproductive.

B.—Navigation, Embankment and Drainage Works—

- (1) Productive.
- (2) Unproductive.

In Part I, projects should be grouped according to this classification, and on all separate Accounts of them the detailed classification of each project should be indicated prominently.

1. The classification of works into (1) productive and (2) unproductive is governed by such general principles as may be laid down in this behalf by the Government concerned in consultation with the Accountant General. See also Article 26 of Volume III of this Code.

PART I.—GENERAL ABSTRACT OF FINANCIAL RESULTS

3. Part I is a summary of the financial results of all projects in the province, excluding those for which no capital accounts are kept, the figures in respect of individual projects being taken from the detailed accounts as brought out in other parts.

NOTE.—Projects should be arranged serially in the order of the dates on which the construction estimates were closed. Projects whose construction estimates have not been closed should come next in the arrangement and they should be detailed in the order of the dates of sanction to the estimates. This arrangement should not, however, interfere with the classification of projects between Irrigation and Navigation, etc., and between productive and unproductive prescribed in the preceding paragraph.

PART II.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE

4. Part II, the Detailed Account of Capital Expenditure, is a statement of the total direct charges incurred to end of the year against all the sanctioned estimates of capital expenditure. The outlay should be detailed by such branches and sections of the project as are shown separately in the sanctioned project estimate, and under each it should be given in full detail of minor heads—including "Receipts and Recoveries on Capital Account") and detailed heads.

1. Charges under the minor heads "Establishment" and "Tools and Plant" should be detailed only if the entire expenditure of a circle of superintendence, or of any other prescribed unit of distribution of charge relates to a single project in other cases, the charges to be shown under each of these two heads will be the lump sums which may be debited to a project according to the rules of distribution of such charges made by Government in consultation with the Accountant General or the Director, Audit and Accounts Works, Lahore. See Article 42 of Volume III of this Code.

2. In the case of projects for which completion reports have been submitted, it is not necessary to show details of expenditure by detailed heads under the sub-divisions of minor heads.

3. In the case of projects in respect of which the construction estimates have been closed and the completion reports proved by Government and in respect of which no further capital expenditure is being incurred under open capital estimates, all details of capital expenditure should be omitted, references being given to the Administrative Accounts of the years in which the capital accounts were shown in detail.

4. The particulars of apportionment of the capital expenditure among the Irrigation Major heads need not be shown in the capital account.

5. Expenditure on surveys which was incurred before construction commenced should be brought on to the account by an entry in the column headed "To end of the year", qualified by a suitable explanation in the column for "Remarks".

6. For purposes of comparison with estimates, the form of Part II provides a column for "Cost of construction as now estimated". This column is written up thus:—

- | | |
|--|---|
| (i) if the construction estimate is still open ; | } the estimated cost. |
| (ii) if the construction estimate is closed | |
| | } the aggregate of (1) actual expenditure on the closed construction estimate, (2) actual expenditure on all closed estimate of open capital and (3) estimated cost of all open capital estimates the accounts of which are still open. |
| | |

In the case of projects the construction estimates of which have been closed, the difference between the figures in this column and column 4 of Part VI will indicate the amount of the open capital sanctions still operative, i.e., the further authorised liabilities of the project.

7. If the construction estimate has been closed, the date on which it was closed should be noted in the column for "Remarks".

PART III.—REVENUE ACCOUNT

8. Part III, the Revenue Account, is a statement making an up-to-date comparison of the gross (i.e., direct as well indirect) figures of the receipts and the working expenses of a project yielding revenue. The receipts should be detailed by minor heads, and the working expenses by both minor heads and sub-divisions of minor heads. The difference between the gross receipts and the gross charges will represent the net revenue or the deficit, as the case may be.

1. The Revenue Account should be opened for a project as soon as any section of it is completed and begins to yield revenue.

PART IV.—INTEREST ACCOUNT

9. Part IV, the Interest Account, is a simple debit and credit account showing on one side the charges for the interest and on the other the net revenue, or deficit, as worked out in Part III.

10. Interest is adjusted in the Administrative Accounts of Irrigation, etc., projects as stated below:—

- for capital outlay met out of specific loans raised by Government, at such rate of interest as may be prescribed by Government having regard to the rate of interest actually paid on such loans and the incidental charges incurred in raising and managing them ;
- for capital outlay provided otherwise, at such rate of interest as may be determined by Government in consultation with the Comptroller and Auditor General.

NOTE.—By specific loans are meant loans that are raised in the open market for one specific purpose which is clearly specified in the prospectus and in regard to which definite intimation is given at the time of the raising of the loans that for the purpose of accounts they are to be regarded as specific loans.

Interest is calculated on the total direct capital outlay to end of the previous year plus half the outlay of the year itself.

PART V.—ACCOUNT OF INDIRECT CHARGES

11. Part V, the Account of Indirect Charges, which is prepared in two separate sections—capital and revenue—is a simple statement of the indirect charges shown below :—

Capitalised abatement of land revenue.—At twenty times the annual amount of land revenue remitted.

NOTE.—This charge should not be made in cases when the capitalised value has been awarded in lieu of abatement and has been debited as a direct charge.

Audit and Accounts Establishment.—The actual expenditure, where it is readily ascertainable as in the case of separate Audit and Account offices constituted for specific projects; otherwise, 1 per cent. on works expenditure.

PART VI.—STATEMENT COMPARING CAPITAL COST WITH SANCTIONED ESTIMATES

12. Part VI compares both the direct and indirect charges incurred up to date on a project with the amount of sanctioned estimates.

13. If the construction estimate is still open, no entries should be made in columns 2 to 4 headed "Charges against closed sanctions", and in column 8 "Total charges to date against old and current sanctions". But, if it has been closed, all the columns of the form should be written up, columns 2 to 4 being used in respect of all working estimates (construction or open capital) which have been closed, and columns 5 to 7, headed "Current Sanctions", in respect of all working estimates of open capital, the accounts of which are still open. Particulars of the sanctioned estimates *e.g.*, the numbers and dates of the orders of Government issued from time to time, the amounts of estimates, etc., need not be entered in either case.

REVIEW

14. The Administrative Accounts should be submitted to Government in print as soon as possible after closing the final accounts for June. The Accountant General or the Director, Audit and Accounts Works as the case may be should review the accounts and send with them a report of the points which his review may suggest. In the report should be mentioned specially all points requiring attention, *e.g.* (1) cases in which, in the Accountant General's or the Director, Audit and Accounts Works opinion, a change of classification of projects from "productive" to "unproductive" or *vice versa* may be indicated, (2) cases in which an abnormal increase under "Working Expenses" is not accompanied by an adequate increase in the "Receipts" or (3) cases in which "Receipts" show a marked decline and there is no known reason for this.

1. For the purpose of the review the figures shown against the minor head "Recoveries of Expenditure" should be deducted both from "Gross Receipts" and from "Gross Working Expenses".

2. Any practical suggestions calculated to reduce the working expenses, to develop the gross receipts, or to effect economies otherwise which may occur to the Accountant General's or the Director, Audit and Accounts Works as the case may be should ordinarily be made separately, the report being confined to mentioning the salient features of the account in a manner intelligible to an outsider.

15. Two copies of the accounts (with Report) should also be submitted simultaneously to the Comptroller and Auditor General. If printed copies cannot be despatched so as to reach the Comptroller and Auditor General by the dates prescribed in Annexure to Chapter 21, the first copy should be sent on the due date in manuscript. A separate report should also be submitted at the same time reviewing the working of the various Irrigation projects with reference to the desirability of changing the existing classification of a particular work or works from "Productive" to "Unproductive" or *vice versa*, on the basis of the actual yield and the anticipated return from such works. This review may, however, if Government has no objection, be included in the report to Government which the Accountant General or the Director, Audit and Accounts Works, Lahore submit under paragraph 14 above.

LIST OF FORMS

No. of Form	Name of Form
A.O.	1† Departmental Classified Abstract.
"	2* Compilation Book.
"	3* Schedule of Amounts credited to Funds.
"	4* Memorandum of Pre-audit Payments.
"	5† Schedule of Pre-audit Payments.
"	6† Daily Cash Memorandum of Pre-audit Payments.
"	7† Debt Head Classified Abstract of Pre-audit Pay Department.
"	8* Register of State Bank Deposits.
"	9† Classified Abstract of Small Coin Depots.
"	10† Statement of Disbursers' Accounts.
"	11† Register of Adjustments with the State Bank.
11A*	Outward Settlement Accounts.
11B	Summary of Transactions passed on to, various Area Audit and Accounts Officers in West Pakistan through the head West Pakistan (Internal) Adjusting Account in the account for the month of.....
11C	Debits/Credits Abstract of Broadsheet of West Pakistan (Internal) Adjusting Account for the month of.....
11D	Broadsheet of West Pakistan (Internal) Adjusting Account Debits/Credits year..
11E	Summary of transactions passed on to the various Area Audit and Account Officers in West Pakistan through the head "Works Audit Suspense", in the Accounts for the month of.....
11F	Debits/Credits Abstract of Broadsheet of Works Audit Suspense for the month of.....
11G	Broadsheet of Works Audit Suspense Debits/Credits year.....
12*	Advice of Inter-Government Adjustment.
13	Memorandum of Clearance by Central Accounts Section of the State Bank.
14*	Adjustment Register of Inward Settlement Accounts.
15*	Exchange Accounts.
16*†	Schedules A and B of Exchange Accounts.
17*†	Schedules C and D of Exchange Accounts.
18*	Detailed Statement showing Plus and Minus Entries of Transfer Adjustments made in the Progress Register.
19*	Register of Outward Credits under Head I and II of Exchange Accounts.
20*	Adjustment Register of Inward Exchange Accounts.
21*	Classified Abstract of Receipts and Payments of Exchange/Settlement Accounts.
22*	Objection Statement for Exchange Accounts.
23*	Objection Book for Exchange Accounts.
24*	Progress Register of Exchange Accounts.
25*	Annual Consolidated Abstract of Progress Register of Exchange Accounts.
26*	Details of Outstandings in the Exchange Account on 30th June.
27*	List of Schedules of Payments made at treasuries.
28*	Statement showing Realisation from Subscribers to the Indian Civil Service Family Pension Fund.
29*	Statement showing Realisations from Subscribers to the Superior Service (India) Family Pension Fund.

*These forms are standardised in the A.O. Series.

†These forms are authorised to be printed as special forms.

FORMS

No. of Form	Name of Form
A. O. 30†	List of Schedule of Miscellaneous Defence Services Receipts.
" 31*	Register of Outward Credits under Head I on account of Remittances from Defence Services to Civil.
" 32†	List of Schedules of Defence Services Payments.
" 33*	Exchange Account between Civil and Defence Services—Civil side.
" 34	Exchange Account between Civil and Defence Services—Defence Services side.
" 35	Statement of Deductions on account of the Indian Military Service Family Pensions..
" 36**	<i>Deleted.</i>
" 37**	<i>Deleted.</i>
" 38**	<i>Deleted.</i>
" 39*	Statement of Warrants issued for payment of Pension/Leave Salaries in Colonies which have no direct Accounts Current with Pakistan.
" 40*	Register of Invoices received from the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom.
" 41*	Annual Abstract Statement of Stores received from United Kingdom 19 -19 .
" 42*	Outward Account Current between Pakistan and Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom.
" 43*	Schedule of the London Account.
" 44*	Statement of Amount due to the Board of Trade in respect of the Account of Besses, Minicoy, Bahamas and Leeward Islands Light dues.
" 45*	Report of the Closing Balance of the Accounts rendered to the Board of Trade, by Shipping Masters.
" 46†	Detail Book.
" 47†	Consolidated Abstract.
" 49*	Abstract of correcting or additional Entries made after the despatch of the June Final Accounts.
" 50*	Transfer Entry.
" 51*	Transfer Entry Number Book.
" 52†	Combined Transfer Ledger and Abstract.
" 53*	Journal.
" 54*	Ledger for Debt and Remittance heads closed to Balance.
" 55	Ledger for Heads closed to Government.
" 56	Trial Balance Sheet.
" 57†	Monthly Accounts of Provincial Governments.
" 58†	Monthly Accounts of the Central Government (Civil).
" 59*	Capital and Revenue Accounts of Residences.
" 60	Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works.

*These forms are standardised in the A. O. Series.

**These forms have been deleted.

†These forms are authorised to be printed as special forms.

FORMS

FORM A. O. 1.

(See Article 3.)

Departmental Classified Abstract.

Not Standardised.

FORM A. O. 2.

(See Article 5.)

Compilation Book.

Period of account.	Symbol or guide No. or guide letter.	Vou- cher No.	Amount	Total of each detailed head.	Symbol or guide No. or guide letter.	Vou- cher No.	Amount	Total of each detailed head.	And so on.

*Space for noting the name of the treasury.

FORM A. O. 4.

(See Article 36.)

MEMORANDUM

Pre-Audit cheque Payments,

Amount of Vouchers paid at o'clock Rs.

Vouchers for Rs. sent already.

Vouchers for Rs. sent herewith.

Assistant Accountant General

Assistant Accounts Officer.

In-charge, Pre-audit Pay Department.

19 .

Agreed.

A.A.O./A.A.G./D.A.G.

(See Article 36.)

Daily Cash Memorandum of pre-audit Payments.

.....(Date).

[illegible]

(See Article 37.)

Debt Head Classified Abstract of Pre-audit Pay Department.

[illegible]

FORM A. O. 9.

(See Article 49.)

(RECEIPTS)

Classified Abstract of Small Coin Depots in _____ for the month of _____ 19 ____.

FORMS

179
[No. 9]

Name of Depot	Small Coin Depot Remittance	Mint Remittance (a)		Foreign Remittances		Account between (b)		P. Rs. P.		P. Rs. P.		TOTAL RECEIPT
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
TOTAL RECEIPTS
Small Silver Balance decreased
Nickel Balance decreased
Bronze and Copper Balance decreased.
GRAND TOTAL

(a) Appears in the accounts of Accountant General, West Pakistan only.

(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depots in another province.

FORM A. O. 9—concl'd.

(DISBURSEMENTS.)

Classified Abstract of Small Coin Depots in _____ for the month of _____ 19 ____

Name of Depot.	Small Nickel Coin Depot Remittances.		Mint Remittances (a)		Foreign Remittances.		Account between (b)				TOTAL DISBURSEMENTS	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
TOTAL DISBURSEMENTS												
Small Silver Balance increased												
Nickel Balance increased												
Bronze and Copper Balance increased												
GRAND TOTAL												

(a) Appears in the accounts of Accountant General, West Pakistan only.

(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depots in another province.

	SMALL COIN DEPOT BALANCES								TOTAL
	Small silver				Nickel coin		Bronze and Copper coin		
	Rs.		P.		Rs.	P.	Rs.	P.	
<i>Memo. of Balance.</i>									
Balance, current month
Do. last month
Decrease
Increase

FORM A. O. 10.

(See Article 50)

Statement of Disbursers' Accounts

for the month of

19 .

FORMS

[No. 10

181

Office or District	Opening Balance		Receipts during the month		Total		Disbursements during the month		Closing Balance		Total		Initials of Auditor	REMARKS
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		
<i>The names of all accounting Treasuries should here be printed in the order followed in the Cash Balance Report and other detailed returns.</i>														
TOTAL ..														
Departmental Adjusting Account														
(There will be a separate line for each detailed head under this minor head).														
TOTAL ..														
Departmental Accounts in detail														
Local Remittances in Transit ..														
TOTAL ..														
• ABSTRACT OF INWARD SETTLEMENT ACCOUNT.														
† EXCHANGE ACCOUNT ABSTRACT														
TRANSFERS ..														
STATE BANK DEPOSITS ..														
GRAND TOTAL ..														

• This head will appear in the Provincial Statement of Disbursers' Accounts. † This head will appear in the Central Statement of Disbursers, Accounts.

FORM A. O. 11—contd.

PART II.—Adjustments advised to Central Accounts Section of the State Bank.

	Central Government			West Pakistan			East Pakistan			Net amount advised for adjustment against the balance of the Province		No. and date of Memo, intimating clearance by the Central Accounts Section of the State Bank
	Debit	Credit	Net	Debit	Credit	Net	Debit	Credit	Net	Debit	Credit	
<i>1st Advice</i>												
No. date.												
Non-bank treasuries etc., as per Part I.												
Unadjusted balance of previous month												
Adjustments												
Total												
<i>2nd Advice</i>												
As above												
<i>3rd Advice</i>												
As above												
<i>4th Advice</i>												
As above												
Total												

NOTE.—A separate column should be opened in this Part for recording Debits and Credits on account of Burma.

FORM A. O. 11—contd.

PART III.—Broadsheet of Inter-Government adjustments for the month of

19

Name of Treasury and Section of Office	Adjusting Account between Central and Provincial Governments			Inter-Provincial Suspense Accounts			
	Debit	Credit	Debit Net Credit	West Pakistan		East Pakistan	
				Debit	Credit	Debit	Credit
Treasury							
(As per Detail Book Part I.)	..						
Section							
(As per Detail Book Part II.)	..						
Total	..						
Agreed with Detail (Book.)	..						
Opening Balance	..						
Closing Balance	..						

NOTE.—Debits and credits on account of Burma should also be shown in this part in a separate column.

FORM A. O. 11—contd.

PART III-A.—Register of adjustment of State Bank of Pakistan Remittances.

Intimation of adjustment to the Bank against the balances of the..... Government					Amount adjusted by the Bank against the balances of the..... Government					Difference
Date	No. of advice	Debit	Credit	Net	No. and date of memo. intimating clearance by the Central Accounts Section of the State Bank	Debit	Credit	Net		
1	2	3	4	5	6	7	8	9	10	
Total ..										

Agreed and carried to Part IV.

FORM A. O. 11—concl.

PART IV.—Broad sheet of State Bank Deposits—Central Accounts Office, State Bank, and Central Accounts Office—State Bank Suspense.

1	2	3 Adjustment advised against the balance of the _____ Government.		4	5 Amount adjusted by Bank against the _____ Government.		Debit Net Credit (c)
Serial No. and date.	No. and date of advice to Bank by this office or by another Account office	By this Office. * (a)	By other account Officers. (b)	No. & date of Advice of Ad- justment by Bank	On account of Advice from the Office.* (a)	On account of Advice from other account Officers. (b)	
		Debits	Debits		Debits	Credits	
	Total ..						

State Bank of Pakistan Remittances (carried from Part III-A)

*The Adjustments between the Central and Provincial Governments which are initiated by the Accountant General but are not passed through the head "Adjusting Account between Central and Provincial Governments" and advices received from the Central Accounts Section of the State Bank in respect of such transactions should be entered in columns 3 (b) and 5 (b) respectively.

NOTE 1.—The net total of the net credits or debits for the month in column 5 (c) should agree with the net figure accounted for under the head "State Bank Deposits—Provincial—C.A.O. State Bank" in the Consolidated Abstract and if there is any difference it should be investigated and reconciled.

NOTE 2.—The net difference between columns 5 (b) and 3 (b) should agree with the monthly net difference under the head "Central Accounts Office—State Bank Suspense" in the Detail Book. The progressive difference under this head is explained below :—

Brought forward from last month

Difference of this month	.....
Difference from last month	.....

Net difference requiring adjustment

(Vide details given below).

1	2	3	4
No. and date of Advice.	Name of Government.	Difference.	Month of Adjustment
		Debit.	Credit.

FORM A. O. 11-A.

(See Article 102.)

PROVINCE OF

*Outward Settlement Account between
for the month of*

19 . and

Reference to Advice(s) sent to the Central Accounts Section of the State Bank.	Debit.		Credit.		Debit Net Credit.	
	Rs.	Paisa	Rs.	Paisa	Rs.	Paisa
Total ..						

Forwarded to the
and

Office of the

Dated

19 .

No.

with schedule
vouchers.

(Signature)

(Designation)

FORM A. O. 11-B.

Summary of transactions passed on to the various Area Audit and Accounts Officers in West Pakistan through the head West Pakistan Internal Adjusting Account in the accounts for the month of

Area Audit and Account Officer in West Pakistan.	Total of items originating in the books of the Audit and Account Officer rendering his account and adjustable on the Books of the Area Audit and Accounts Officers named in Column 1.	Total of items adjusted by deduct entries in response to the transactions initiated by other Area Audit and Accounts Officers mentioned in Column 1.	Net	Remarks
1	2	3	4	5
1. Accountant General, West Pakistan, Lahore				
2. Comptroller, Northern Area, Peshawar				
3. Comptroller, Southern Area, West Pakistan Karachi				
Total ..				

The total of column 4 should agree with the total debit or credit as the case may be appearing in the monthly Civil Accounts under West Pakistan Internal Adjusting Account.

FORM A. O. 11-C.

Debits/Credits Abstract of broadsheet of West Pakistan Internal Adjusting Account for the month of _____

Office in the accounts of which original debits/credits appeared.	Outstanding balance as per last abstract.	Total as per inward accounts for the month.	Total Columns 2 & 3.	Less adjusted during the month.	Balance outstanding	Detail of items outstanding for more than 3 months with explanation for delay.
1	2	3	4	5	6	7
1. Accountant General, West Pakistan, Lahore.						
2. Comptroller, Northern Area, Peshawar						
3. Comptroller, Southern Area, West Pakistan, Karachi ..						
Total ..						

Broadsheet of West Pakistan Internal Adjusting Account Debits/credits year

[illegible]

FORM A.O.11-E.

Summary of transactions passed on to the Various Account officers in West Pakistan through the head, "Works Audit Suspense" in the Accounts for the month of—

S. No	Name of the Account Offices in West Pakistan.	Total of items originating in the books of the Account offices rendering their account adjustabe on the books of the Account offices named in Col. 2.	Total of items adjusted by deduct entries in response to the transactions intimated by the Account offices mentioned in Col. 2.	Net	Remarks.
1	2	3	4	5	6
1	Accountant General, West Pakistan, Lahore				
2	Director of Audit and Accounts, Works, West Pakistan, Lahore ..				
3	Comptroller, Northern Area, Peshawar ..				
4	Comptroller, Southern Area, West Pakistan Karachi ..				
	Total ..				

The total of Col. 5 should agree with the total debit/credit as the case may be appearing in the Monthly Civil Account under "Works Audit Suspense".

FORM A. O. 11-F.

Debit/Credit Abstract of broad sheet of "works Audit Suspense" for the month of _____

Office in the Accounts of which original debits/credits appeared.	Outstanding balance as per last abstract.	Total as per inward account for the month.	Total Col. 3 & 4.	Items adjusted during the month.	Balance outstanding	Detail of items outstanding for more than 3 months with justification for delay
1 2	3	4	5	6	7	8
1. Accountant General, West Pakistan, Lahore						
2. Director of Audit and Accounts Works, West Pakistan, Lahore.						
3. Comptroller, Northern Area, West Pakistan, Peshawar ..						
4. Comptroller, Southern Area, West Pakistan, Karachi ..						
Total ..						

FORM A. O. 11-G.

Broadsheet of " Works Audit Suspense " debits/credits year

S. No.	Originating circle of Account.	Responding circle of Account	July		August and so on
			Opening Balance. Original	Responding	Closing Balance
1.	Director of Audit & Accounts, Works ..	A.G.W.P. Lahore			
2.	Comptroller, Northern Area, Peshawar.. ..	..		
3.	Comptroller, Southern Area, Karachi .. ..	..		
	Total ..				
1.	A.G.W.P. Lahore ..	Comptroller, N.A. Peshawar			
2.	Director of Audit & Accounts, Works, Lahore	..			
3.	Comptroller, S.A. Karachi ..	..		
	Total ..				
1.	A.G.W.P. Lahore ..	Comptroller, S.A. Karachi			
2.	Director of Audit and Accounts, Works, Lahore				
3.	Comptroller, N.A. Peshawar ..	..		
	Total ..				
1.	A.G.W.P. Lahore ..	Director of Audit & Accounts, Works, Lahore			
2.	Comptroller, N.A. Peshawar	..			
3.	Comptroller, S.A. Karachi	..			
			
	Total ..				
	GRAND TOTAL ..				

FORM A. O. 12.

(See Articles 89 and 100.)

OFFICE OF THE ACCOUNTANT GENERAL/COMPTROLLER

Advice of Inter-Government Adjustment.

Serial No.	Accountant General/Comptroller	Dated	19
------------	--------------------------------	-------	----

To

**The Manager,
Central Accounts Section of the
State Bank of Pakistan, Karachi.**

Sir,

Please debit/credit Rs.
ment of
the Government noted below :—

against the balance of the Govern-
by per contra credit/debit against the balances of

Intimation of adjustment should be sent to the Account Officer noted in column 2 quoting the number of this Advice.

Accountant General/Comptroller

Name of Government to be debited or credited.	Name of Account Officer to whom Adjustment should be intimated.	Net Amount		For use in the Central Accounts Section of the State Bank.	
		Cr.	Dr.	Date of Adjust- ment.	No. and date of clear- ance Memo in which adjustment has been intimated to the Account Officer.
1	2	3	4	5	6
	Total ..				

Net credit/debit.

Copy to the Secretary to the Government of
for information.

Finance Department.

Copy to the Accountant General/Comptroller.....with Vouchers, etc.

Accountant General/Comptroller,

FORM 13

(See Articles 90 and 100)

Memorandum of Clearance by the Central Accounts Section of the State Bank

Clearance.....July, 19 ..

Dated.....

Serial No.

C.A.O.—State Bank/West Pakistan—1.

To

The Accountant General, West Pakistan.

Sir,

A sum of Rs. _____ has been credited/debited in the accounts of this office against the balance of the Government of the West Pakistan under advice from different Account Office as per particulars given below:—

By whom advised	No. and date of Advice received from Accountants General	Amount Adjusted		For use in the Accountant General's Office			
		Dr.	Cr.	Month's account in which adjusted	Transfer entry No.	Posted in register of adjustment	Initials
Accountant General West Pakistan.							
Accountant General East Pakistan.							
Accountant General Pakistan Revenues.							
	Total						

Net adjustment against West Pakistan.

..... Credit/Debit.

Manager.

Copy to the Government of the West Pakistan, Finance Department, for information.

Manager.

FORM A. O. 14

(See Article 108.)

ADJUSTMENT REGISTER OF INWARD SETTLEMENT ACCOUNTS

*Inward Adjustment Register pertaining to Settlement Account from the
Accountant-General for the month of 19 .*

Credits/Debits.

Serial No. of Item.	No. of voucher or schedule	Amount of each item	Head of account	Amount	Adjusted		Remarks
					Items held under Objection		
					Item placed under "Un- classified Suspense" pending settlement	Items accepted but awaiting clearance	

FORM A.O. 15

(See Article 133)

Province of

Exchange Account between the month of between 19 . for

Side	Receipts	Outgoings
Opening balance reckoning from July 1st		
L.—Remittances to from		
vide schedule		
II.—Remittances to from		
vide schedule		
III.—Items adjustable by		
vide schedule		
V.—Items adjustable by		
vide schedule		
Total Rs.		
Balance carried forward to next account		
GRAND TOTAL..		

No.

Forwarded to the
schedules
Office of the

vouchers and

with
sub-vouchers.
(Signature)

Date

19 .

(Designation).

FORMS

[No. 16-17]

FORM A. O. 16

(See Article 134)

SCHEDULES A AND B OF EXCHANGE ACCOUNTS

*Schedule A.—Debits/B.—Credits
side, for the month of*

*Account between and
under "Remittances to".*

No. of voucher	Remitted		Amount		Remarks
	From	To			
1	2	3	4	5	
			Rs.	Paisa	

NOTE.—In the case of cheques and remittances into treasuries of Public Works Officers columns 2 to 4 only need be filled in, the entries being in respect only of the total amount of the month's transactions between each Public Works division and each treasury. Columns 5 and 6 will not be filled in the receiving office in respect of such items.

FORM A. O. 17

(See Article 134)

SCHEDULE C AND D OF EXCHANGE ACCOUNTS

*Schedule C.—Debits/D.—Credits in Exchange Account between and
side, for the month of to be adjusted by*

No. of Voucher or list	Particulars	Amount		Remarks
		3	4	
1	2	Rs.	Paisa	

FORM A. O. 18

(See Article 136)

(Obverse)

Detailed Statement showing Plus and Minus Entries of Transfer Adjustments made in the Progress Register under the following heads during the month of 19
Credits/Debits

Month of Account	Name of Treasury	Particulars	Head under which the item was previously shown in error	Amount		Total		Head to which the item is now transferred	Remarks, Reference to correspondence, etc.
				Rs.	P.	Rs.	P.		

No.

, dated

19 .

Forwarded to the
Volume IV.

with reference to Rule I under Article 136, Account Code

(Signature)

(Designation)

(Reverse)

Abstract showing the net result of the entries on the reverse under each head of Account.

Heads of Account	Net result	
	Plus	Minus
I.—Remittances to from ..		
II.—Remittances to from ..		
III.—Items adjustable by ..		
IV.—Items adjustable by ..		
Total Rs. ..		

FORM A. O. 19

(See Article 137)

Register of Outward Credits under Heads I and II of Exchange Accounts

Serial No. of Remit- tances	Trea- sury Date	To	Amount	Particulars of corresponding items in Inward Account for 19 .								Balance to end of year
				July	August	Septem- ber	Balance 1st quarter	Similar Columns for the other months of the year with "a Balance " column after each quarter	June Final	Balance	June Supply	
1	2	3	4	5	6	7	8	9	10	11	12	13

Rs. Paise

NOTE.—This register is not intended for cheques, and remittances into treasuries of Public Works and Forest Officers which are adjusted through Exchange Accounts and for which a separate register is prescribed.

(See Articles 138)

ADJUSTMENT REGISTER OF INWARD EXCHANGE ACCOUNTS

*Inward Adjustment Register of Exchange Accounts between
for the month of*

and

Credits/Debits.

1 Serial No. of Item.	2 No. of voucher or list.	3 Amount of each Item.	Adjusted		Omitted		8 Items accepted but awaiting Clearance.	9 Examiner's Initials.
			4 Suspense or other head of account concerned.	5 Amount.*	6 Writes-back of rejected items and other items already responded to.	7 Items rejected.		
		Rs. Paissa		Rs. Paissa	Rs. Paissa	Rs. Paissa	Rs. Paissa	

**Minus* figures should invariably be noted with a *minus* sign.

FORM A. O. 21

(See Articles 109 and 140)

Province

Classified Abstract of Receipts/Payments of the Exchange/Settlement Accounts during the month of

19 .

Guide No.	Heds of Receipts/Payments	Pakistan Revenue	West Pakistan	And so on	Total	Guide No.
	Debt and Remittance Heads.					

FORM A. O. 24

(See Article 144)

PROGRESS REGISTER OF EXCHANGE ACCOUNTS

Progress Register of Exchange Accounts between _____ and _____
, for the year 19 -19 .

Credits

Debits

I.—Remittances to this Province.	II.—Remittances to—	III.—Items adjust- able by this Pro- vince.	IV.—Items adjust- able by—	Total.	Months	I.—Remittances to this Province.	II.—Remittances to—	III.—Items adjust- able by this pro- vince	IV.—Items adjust- able by	Total
1	2	3	4	5	6	7	8	9	10	11
					Outward Accounts—					
					July					
					August					
									
					June Preliminary ..					
					June Final					
					Supplementary Ex- change Account ..					
					Total ..					
					Inward Accounts—					
					July					
					August					
									
					June Preliminary ..					
					June Final					
					Supplementary Ex- change Accounts ..					
					Total ..					
					Opening Balance ..					
					Closing Balance ..					
					GRAND TOTAL					

FORM A. O. 25

(See Article 146)

ANNUAL CONSOLIDATED ABSTRACT OF PROGRESS REGISTER OF EXCHANGE ACCOUNTS

Exchange Accounts between _____ *and* _____ *for the year 19* -19 .

Head of Classification	Balance of out-standings from last year + or -	Figures of the first side			Figures of the second side			Sum of Columns 2, 5, and 8, being net out-standing for explanation
		Credits by	Debits by	Net + or -	Credits by	D ebits by	Net + or	
1	2	3	4	5	6	7	8	9
I.—Remittances to ..								—
II.—Remittances from								10
III.—Items adjustable by								
V.—Items adjustable by								
..								
Total ..								

Date

Accountant General.

FORMS

FORM A. O. 26

[(See Article 146)]

(To be printed on the reverse of Form 25 and also separately)

Details of outstandings on the 30th June 19 in the Exchange Accounts between
and under Head

Items adjustable by

Serial No. of item 1	Month of origination 2	Nature of item 3	Amount 4	Explanation 5

N.B.— There will be one consecutive series of numbers for all the items shown in this statement.

FORM A.O. 28

(See Article 152)

Statement showing realisations from Subscribers to the Indian Civil Service Family Pension Fund during the month of 19

[illegible]

Certified that the sum of Rupees (in words)
Exchange Account for the month of

has been passed on to the Accountant-General, Pakistan Revenues through this office

Forwarded to the Accountant-General, Pakistan Revenues.

No.

Date,

(Signature)
(Designation)

Statement showing realisation from Subscribers to the Superior Services (India) Family Pension Fund during the month of 19

[illegible]

Certified that the credit for Rupees (in words)
Office Exchange Account for the month of

has been passed on to the Accountant-General, Pakistan Revenues, through this

Forwarded to the Accountant-General, Pakistan Revenues.

Station

No.

Date.

(Signature)
(Designation)

(See Article 159)

List of Schedules of Defence Services Payments for the month of
19 *of Treasuries in*

Date _____

Accountant-General

Exchange Account between Civil and Defence Services—Civil side
Controller of Military Accounts

Province

Month of

19

FORMS

[No. 33]

213

DEFENCE DEPARTMENT, Dr.

DEFENCE DEPARTMENT, Cr.

I	Remittances to Civil from Defence Services— Write-back of Departmental Receipts (Schedules attached)		Remittances to Civil from Defence Services— Departmental Receipts
II	Remittances to Defence Services from Civil— Cheques { First List { Second List { Supplementary List { Schedules attached		List of Receipts Supplementary List Schedules attached Transfer Receipts on Military Treasure Chests
III	Items adjustable by Civil—	II	Remittances to Defence Services from Civil— Writes-back of Debits (Schedules attached)
IV	Items adjustable by Defence Services— Emergent Advances { First List { Second List { Supplementary List { Schedules attached	III	Items adjustable by Civil
	Miscellaneous Payments { First List { Second List { Supplementary List { Schedules attached	IV	Items adjustable by Defence Services— Miscellaneous Receipts List of Receipts Supplementary List Schedules attached Indian Military Service Family Pension Fund vide list attached, dated 19 Indian Military Widows' and Orphans' Fund vide list attached, dated, 19 Transactions with the Government of Burma (Schedule attached).
	Transactions with the Government of Burma (Schedule attached).		Transactions with the Burma Railway Board (Schedule attached).
	Transactions with the Burma Railway Board (Schedule attached).		Total

NOTE.—No details need be given of 'III—Items adjustable by Civil' as the Civil Department is entirely responsible for the adjustment. The details of other items are shown in the schedules supporting the prescribed covering lists.

Date

Accountant General.

FORM A. O. 34.

(See Article 162.)

Exchange Account between Civil and Defence Services—Defence Services side.

— and Controller of ———— Month of ———— 19

Particulars.	Amount.		Particulars	Amount	
	Rs.	P.		Rs.	P.
RECEIPT CREDITED IN THE DEFENCE SERVICES ACCOUNTS, viz :—			PAYMENTS CHARGED IN THE DEFENCE SERVICES ACCOUNTS, viz :—		
I.—Remittance to Civil from Defence Services, as per schedules accompanying.			I.—Remittances to Civil from Defence Services, as per Schedules accompanying.		
II.—Remittances to Defence Services from Civil.			II.—Remittances to Defence Services from Civil.		
III.—Items adjustable by Civil, as per details accompanying.			III.—Items adjustable by Civil, as per details accompanying.		
IV.—Items adjustable by Defence Services.			IV.—Items adjustable by Defence Services.		
Total ..			Total ..		

No.

Forwarded to the with voucher for receipts and

Station

Signature

Date

Designation

for payments

* For use in the Fund Section of the office of the Controller of Military Accounts and Pensions.
(In words)

has been credited to you in the

Accountant-General.

Form A. O. 37 deleted.

Form A. O. 38 deleted.

FORM A. O. 39.

(See Article 199.)

*Statement of Warrants issued by the Accountant-General during the quarter *ending for payment of pensions/leave salaries in Colonies which have no direct accounts current with Pakistan.*

No. of entry	Name and title of Government servant	No. and date of warrant		At what Colonial Tre- asury and by whom payable.	†Government and head of account to which pension/ leave salary is debitable		Rate of pension/leave salary and the amount debitable to each Government and head of account
		No.	Dates		Government	Head of Account	
1	2	3	4	5	6	7	8

*Of the official year.

†See Note to Article 201.

"Forwarded to the High Commissioner for Pakistan in the United Kingdom.

Accountant General.

Register of Invoices received from the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom.

[illegible]

Annual Abstract Statement forwarded with letter No.

dated

No. and date acknowledgement of above.

FORM A. O. 41.

(See Article 212.)

*Annual Abstract Statement of Stores received from Director, Audit and Accounts,
High Commission for Pakistan in the United Kingdom during the year
19 -19 .*

Name of Vessel	No. and date of Invoice	Nature of Stores	Value including Freight paid in London	*Date of Receipt of stores and of entry in Store Account	Remarks

*To be filled in by the officer receiving the stores.

FORM A. O. 42

(See Article 217)

Civil Department in account current with the Director, Audit and Accounts High Commission for Pakistan in the United Kingdom for the Month of 19 .

Credits	Number of Schedule	Pakistan Currency			British Currency			Debits	Numbers of Schedule	Pakistan Currency			British Currency		
		Rs.	P.	£	s.	d.	Rs.			P.	£	s.	d.		
Part I.—*Items adjustable in Pakistan.								Part I.—*Items adjustable in Pakistan.							
Stores charged to Local Funds and Pakistan State. Pay and Pensions chargeable to Local Fund.															
General Provident Fund ..															
Indian Civil Service Provident Fund.															
Miscellaneous															
Total ..								Total ..							

Part I.—*Items adjustable in Pakistan.

*Particulars of heads in these columns are not printed in the working form.

FORM A. O. 42—concl'd.
Civil Department account current with the Director, Audit and Accounts, High Commission for Pakistan in the United Kingdom for the month of 19 ..

Credits	Numbers of Schedule	Pakistan Currency			British Currency			Debits	Numbers of Schedule	Pakistan Currency			British Currency		
		Rs.	P.		£	s.	d.			Rs.	P.		£	s.	d.
Part II.—Items adjustable in England.								Part II.—Items adjustable in England.							
Bills of Exchange drawn on the Admiralty.															
Light Dues payable to the Board of Trade.															
Balances of Pakistan Shipping Masters Accounts.															
Bills drawn in Pakistan on ac- count of African Protec- torates and the Emigration of Coolies															
Miscellaneous ..															
Total ..								Total ..							
GRAND TOTAL ..								GRAND TOTAL ..							

*Province of
Audit and Accounts, High Commission for Pakistan Auditable in United Kingdom, Pakistan.*

Forwarded to the Accountant General, Pakistan Revenues.

(Designation)

FORM A. O. 44

(See Article 221).

(Obverse)

Statement of amount due to the Board of Trade in respect of the account of Besses,
Minicoy, Bahamas and Leeward Islands Light dues collected in
in the quarter ended the 19 .

	Besses and Minicoy light dues		Bahamas and Leeward Islands Light dues	
	Rs.	P.	Rs.	P.
Light dues collected at				
Do. do.				
Do. do.				
Do. do.				
Gross amount of dues				
Less—Amount refunded as per schedule on reverse ..				
Net amount of dues				
Less—Commission at 7 per cent. on net amount				
Add—Commission due to Board of Trade as per Query .. No.				
Rs. ..				
Equivalent in sterling at the conventional rate				

Dated

No.

the

19 .

Forwarded to the

Accompaniments—

Accounts

Counterfoils

Vouchers

(Signature)

(Designation)

FORM A. O. 44—*concl'd.*

(Reverse)

Schedule of Refunds

Name of Vessel	Amount refunded			
	Basses and Minicoy Light dues		Bahamas and Leeward Island Light dues	
	Rs.	P.	Rs.	P.
Total Refund ..				

FORM A. O. 45

(See Article 222)

Report of the Closing Balance of the Accounts for the month of rendered to the Board of Trade by the Shipping Masters in

Accounts rendered by the Shipping Masters at	Shipping Master's Accounts						Seamen's Money Orders payable to Board of Trade		
	Payable to Board of Trade			Payable by Board of Trade					
	£	s.	d.	£	s.	d.	£	s.	d.

Date

19 .

Accountant General

FORM A. O. 46

(See Article 234)

Detail Book

Period of Account	Name of the District or of the departmental or other Abstract	Head of Account	Total	Head of Account	Total And so on
Total					
Add	Transfers ..				
Deduct					
GRAND TOTAL	..				

Consolidated Abstract of

[illegible]

*If numbers are assigned to detailed heads for facility of reference, they may be filled in this column otherwise it is not necessary to provide for this column in the working form.

October	1st July to date	November	1st July to date	December	1st July to date	January	1st July to date

FORM A. O. 48 Deleted.

FORM A. O. 49

(See Article 244)

Abstract of correcting or additional entries made after the despatch of the final June Accounts

Debits	No. of the entry	Head	Credits
<i>V posting the balance</i>		<i>20</i>	<i>12</i>

FORM A. O. 50

(See Article 248)

Transfer Entry in the accounts of

Sectional No.—

Date

19 .

General No.

Dr.

MAJOR HEAD AND MINOR HEAD,
DETAILED HEAD.

To

Heads in two lines as above.

Cr.

Full description of the item should here be given, with a reference to the direct account from which the entry now corrected was taken (if it be not one of the ordinary monthly entries), and also to the correspondence leading up to correction. The explanation may, if necessary, be continued on the reverse.

Debit Post.
Page of Combined
Transfer Ledger and
Abstrat.

Date of Posting.
Initials of Poster.

Credit Post
Pages of Comb-
ined Transfer
Ledger and Abs-
tract, and
Date of Post-
ing. Initials of
of Poster.

Supdt. of the Section
receiving the entry.

Gazetted Officer.

Supdt. of Section desiring
the entry.

This entry has been noted in
the Detail Book or Classified
Abstract of the month of

Sent to Superintendent
Section, for note and
return.

Superintendent.

Noted and returned

FORM A. O. 51
(See Article 253)

Section/Department for the month of 19

Transfer Entry Number Book of the

No. of Transfer Entry	District		Debited		Credited		*Reasons for Transfer Entry	Receipt of the Receiv- ing Section	No. of the Receiving Section	Remarks
	Department	Head	Amount	Head	Amount	Head				
1	2	3	4	5	6		7	8	9	10
			Rs. P.		Rs. P.					

*In Column 7 a guide letter A, B or C, as the case may be, should appear to indicate the reasons for transfer entries as follows :
 A—Mistake of this office. B—Mistake of the Treasury Department. C—Periodical adjustment.

(See Articles 20 and 254)

Combined Transfer Ledger and Abstract

Original		Transfer Entry		Detail Book Posting		
				Departmental	Abstract Posting	
Debit	Credit	Number	District or Department	Head of Account	Debit	Credit

Note.—The Royal paper generally used for Departmental Abstracts should be used for the form. Sufficient space should be allowed in the form for each head under which transfers are expected.

FORM A. O. 53
(See Article 260)

Journal

Dr.

Cr.

Rs.	Paisa	Opening entries	Rs.	Paisa
		Carried over ..		

Monthly postings

[illegible]

Dr.

Cr.

Rs.	Paisa	Brought forward	Rs.	Paisa
		Closing entries ..		
		Total ..		

(See Article 261)

LEDGER FOR DEBT AND REMITTANCE HEADS CLOSED TO BALANCE

Dr.

Name of Major or Minor Head

Cr.

Nine Money Columns for Minor or Detailed Heads

**Nine Money Columns for Minor or Detailed Heads
allowing 1-1/8 inches to each**

Month	Nine Money Columns for Minor or Detailed Heads allowing 1-1/8 inches to each									
July 19										
August 19										
April 19										
May 19										
June 19										
	To or by balance.	To or by Sundry Account- ants.								
	To or by Balance.	Total								

FORM A. O. 55

(See Article 261)

Ledger for heads which are closed to Government.

[illegible]

FORM A. O. 56.

(See Article 271)

GOVERNMENT OF

Trial Balance Sheet for the year ending

Account Amounts		Ledger page or folio	Names of ledger heads	Balance Amounts	
Debits	Credits			Debits	Credits

1. The columns to the left should be filled up with the totals of the postings on either side of every account, and should equal, and be compared with the forward totals of the journal; entries in columns to the right will appear only opposite those heads which are carried on with a balance into the books of the following year.

2. The ledger heads should be arranged by groups (see list in Appendix 2 to Volume I of this Code), and the totals made for each group.

FORM A. O. 57.

(See Article 272)

MONTHLY ACCOUNTS OF THE GOVERNMENT OF (PROVINCE) FOR 19 .

General Statement of Accounts.

Head of account	Current Month	Progressive	Budget	Progressive last year
			Revised	
Total—Revenue Heads				
Total—Expenditure within the Revenue Account.				
Total—Capital expenditure outside the Revenue Accounts.				
Net—Debt, Deposit, etc., heads				
Total—transactions				
Opening Balance				
Closing Balance				

FORM A. O. 57—*contd.*

Heads of Account	Current Month	Progressive	Budget	Progressive last year
			Revised	
(Revenue heads as in the List of Major and Minor Heads of Account).				

Heads of Account	Current Month	Progressive	Budget	Progressive last year
			Revised	
(Revenue heads as in the List of Major and Minor Heads of Accounts).				

FORM A. O. 57—concl'd.

Heads of Account	Receipts		Outgoings		Net Receipts Plus or Minus		Net
	Current	Pro- gressive	Current	Pro- gressive	Current	Pro- gressive	
(Debt, Deposit, etc., heads as in the List of Major and Minor Heads of Account).							

Certified that the accounts of the Government of
were completed and signed by me on the

for the month of
and have been filed in my office.

2. The General Statement of Account is given below :—

Opening Balance ..	..	..	..	..	..	..
Cash in treasuries ..	..	..	..	..	..	..
,, transit ..	..	..	..	..	..	..
Deposits with the State Bank ..	..	..	..	..	..	..
Receipts of the month ..	..	..	..	..	..	..
					Total	..	
Disbursements of the month ..	..	..	..	..	..	..
Closing Balance ..	..	..	..	..	..	..
Details of Closing Balance—							
Cash in treasuries ..	..	..	..	..	..	..
,, transit ..	..	..	..	..	..	..
Deposits with the State Bank ..	..	..	..	..	..	..
					Total	..	

3. Certified that the closing balance under "Deposits with the State Bank" has been checked and reconciled with the balance of the Government of _____ on the books of the Bank as shown in the statement of balances rendered by the Manager, State Bank of Pakistan Central Accounts Section, Karachi.

4. The closing balance in the Provincial Treasuries as per cash balance report was Rs. _____ and differs from that noted above by Rs. _____ as follows :—

	Additions		Deductions	
As per this Account ..	..	..	..	..
As per Cash Balance Report ..	..	..	..	..
	Total	..		
	Net	..		

FORM A. O. 58.

(See Article 272)

MONTHLY ACCOUNTS OF THE CENTRAL GOVERNMENT CIVIL FOR

19 •

General Statement of Accounts.

[illegible]

FORM A. O. 58—contd.

Heads of Account	Revenue major heads as in the list of Major and Minor Heads of Account.)								
	Central and Southern Area.	Quetta and Kalat.	Northern Area.	Lahore Area.	East Pakistan.	Audit Officer Industries Supplies and Food.	Total Pakistan.	Director, Audit and Accounts, High Commission of Pakistan in the United Kingdom.	Grand Total.
									Budget Estimate 19 19 .

Transaction of Defence Services, Railway and Posts, Telegraphs and Telephones Departments brought to account in the books of the respective Departments are exclude wory pthis account.

FORM A. O. 58—contd.

Heads of Account				
	(Expenditure major heads as in the List of Major and Minor Heads of Account.)			
		Central and Southern Area.	Quetta and Kalat.	Northern Area.
				Lahore Area.
				East Pakistan.
		Audit Office Industries Sup- plies and Food.	Total Pakistan.	Director, Audit and Accounts High Commission for Pak- istan in the United Kingdom.
		Grand Total.	Budget Estimate 19 - 19 .	

FORM A. O. 58—concl.

Heads of Account (Debt, Deposits, etc., heads as in the List of Major and Minor Heads of Account.)	<div>Central and Southern Area.</div> <div>Quetta and Kalat.</div> <div>Northern Area.</div> <div>Lahore Area.</div> <div>East Pakistan.</div> <div>Audit Officer Industries Sup- plies and Food.</div> <div>Total Pakistan.</div> <div>Director, Audit and Accounts High Commission for Pakistan, in United Kingdom.</div> <div>Grand Total.</div> <div>Net Receipt.</div> <div>Budget Estimate 19 - 19</div>
--	--

FORM A. O. 59.

(See Appendix 2, Paragraph 8.)

Capital and Revenue Accounts of Residences and their subsidiary services for the year 19 -19

Left.

1 Locality.	2 Serial No.	3 Particulars of buildings.	4 Capital outlay to end of year under report.	Capital cost which has not been taken into account in calculating the Standard rent		7 Net capital expenditure on which the present standard rent has been calculated [4.(5+6)].	8 Number of years for which revenue accounts have been kept.	Annual allowance for maintenance of the entire building (including premises)		
				5 Cost of value of site including expenditure on its preparation.	6 Minor additions and alterations.			9 Ordinary.	10 Special.	11 Municipal or other taxes borne by Government.

Right.

Actual expenditure on maintenance inclusive of Municipal or other taxes borne by Government.			15 Interest on capital outlay to end of year under report (Column 4) or rent payable by Government.	16 Total annual cost to Government i.e., Total of columns 14 and 15.	Standard rent per annum.		Rent realised during the year.			22 Remarks. (1) Explanation of short realisation. (2) Reference to orders fixing special rents etc. (3) Explanation of excess of average annual maintenance charges, over the amount permissible, Columns 9, 10 & 11. (4) Information as to the particular rule applicable.
12 During the year.	13 To end of year under report.	14 Average per annum.			17 Date from which it is operative.	18 Amount.	19 Monthly rent.	20 Number of months	21 Amount.	

* Column 4.—The figures entered in this column will include cost of site except in cases where Government have sanctioned the exclusion of such cost, as well as expenditure on minor additions and alterations and should be tested to see that it agrees with the total of columns 5, 6 and 7. In cases where the value of site is ignored in calculating the capital cost the fact should be stated in a footnote which should be connected with the item or items concerned by means of a guide letter.

† Columns 19 and 20.—When two or more rates are chargeable during a year, each period of cupation (in months and days) with its rate should be noted in the Remarks column.

FORM A. O. 60.

(See Appendix 3, Paragraph 1.)

ADMINISTRATIVE ACCOUNTS

PART I. General Abstract of Financial Results of Irrigation, Navigation, Embankment and Drainage Works for which Capital and Revenue Accounts are kept for the year 19 -19 .

Name of Projects 1	Cost of construction as now estimated			Date of closure of construction esti- mate or in the case of the works under constructions, date of sanction. 5	Capital Outlay					
	Direct-charges. 2	Indirect charges. 3	Total. 4		During the year			To end of year		
					Direct charges. 6	Indirect charges. 7	Total. 8	Direct charges. 9	Indirect charges. 10	Total. 11

Accumulated arrears of simple interest to end of the year. 12	Total capital invested to end of the year (column 11 and column 12). 13	Gross receipts during the year.			Working expenses and maintenance during the year—inclusive of indirect charges.			Net revenue. + Surplus Deficit 20
		Direct receipts. 14	Portion of land revenue due to works. 15	Total. 16	Direct charges. 17	Indirect Charges. 18	Total. 19	

Percentage on capital outlay column 11. Gain "G". Loss "L". 21	Simple interest for the year as detailed in Part IV. 22	Net gain. 23	Net Loss. 24	Percentage of net revenue (column 20) on capital invested (column 13).			Prescribed rate of interest as test of productivity. 28	Remarks. 29
				During. 25	During. 26	During. 27		

FORM A. O. 60—contd.

Project.

PART II.—Detailed Account of Capital Expenditure for and to end of year 19 -19

Head of Account (Minor and Detailed heads)	Direct Charges.		Cost of construction as now estimated.	Remarks (if any).
	During the year.	To end of the year.		
1	2	3	4	5
	Rs.	Rs.	Rs.	

Project.

PART III.—Revenue Account for and to end of year 19 -19
Date of closing of construction estimate.

Gross Receipt.			Gross Working Expenses.			Remarks
Minor Heads	Total		Heads of Account (Minor and Detailed heads).	Total		
	During the year.	To end of the year.		During the year.	To end of the year.	
1	2	3	4	5	6	7
Direct Receipts ..			Direct charges. Total Direct Charges.			
Total Direct Receipts. ..						
Portion of Land Revenue due to Works.			Indirect Char- ges as per Part V.			
Total Gross Receipts ..			Gross charges Balance Net Revenue.			
Net Deficit (if any) ..						
GRAND TOTAL ..			GRAND TOTAL			

FORM A. O. 60—concl'd.

Project.

PART IV.—Interest Account for and to end of year 19 -19 .

Interest	Amount	Net Revenue	Amount
Total Interest to end of previous year.		Net Revenue realised to end of previous year.	
Interest charges for the year		Net Revenue realised during the year as per part III	
Total Interest to end of year.		Total Net Revenue realised to end of the year as per Part III	
*Balance ..		*Balance ..	
Total ..		Total ..	

* Balance will be entered on the Interest or Net Revenue side as may be necessary.

Project.

PART V.—Account of Indirect charges for end to end of year 19 -19 .

Particulars	Amount	
	During the year	To end of the year
Capital Account—		
Capitalised abatement of Land Revenue		
Leave and Pensionary Charges		
Audit and Account Establishment		
Total Capital Account ..		
Revenue Account—		
Capitalised abatement of Land Revenue		
Leave and Pensionary Charges		
Audit and Account Establishment		
Total Revenue Account ..		

Project.

PART VI.—Statement comparing Capital cost to end of 19 -19 , with sanctioned Estimates.

Particulars	Charges against closed sanctions			Current Sanctions			Total charges to date against old and current sanctions	Remarks.
	Expenditure against construction estimate	Expenditure against open capital sanctions	Total	Charges To date	Amount of sanctioned estimate	Unspent Balance		
1	2	3	4	5	6	7	8	9

INDEX.

This Index deals only with the rules in the several chapters and with the appendices but not with the forms. It has been compiled solely for the purpose of references. No expression used in it should be considered as in any way interpreting the rules.

A	Articles	Articles
Abstract of transfer entries—		Account Officer—concl'd.
See Combined Transfer Ledger and Abstract.		Watching of outstandings in accounts with other Account Offices, etc. .. 136,144,226
Account between England and Pakistan—		Accounts—
See London Account.		Accounts of Central and Provincial Governments .. 272—281
Account Code—Volume IV—		Accounts with Aden .. 120
Can be amended by the Comptroller and Auditor General with the approval of the President Preface.		Accounts with Colonial Governments .. 118
Extent of application of—to different Account Offices .. Preface.		Accounts with Foreign Governments and Pakistan States .. 76, 111—116
Issued by the Comptroller and Auditor General with the approval of the President Preface.		Settlement with Railways .. 173—179
Account Officer—		Accounts with other account circles, etc.—
Preparation of <i>proforma</i> accounts of Irrigation works, etc. Appx. 3		See Exchange Accounts
Preparation of <i>proforma</i> accounts of residences .. Appx. 2		Accounts with the Government of Burma and the Burma Railway Board .. 122—129
Responsible for making up a monthly account of his account circle and for its submission to Government .. 272		Accounts with British Colonies, Protectorates, etc. .. 118
Responsible for making up the year's account of his account circle and for its submission to Comptroller and Auditor General .. 243		Action to be taken if—of a treasury or departmental officer are delayed .. 283, Rule 1
Responsibility for submission of monthly account to Government .. 272		Administrative—of Irrigation works, etc. .. Appx. 3
Submission of Finance Accounts to the Comptroller and Auditor-General .. 276		Capital and Revenue—for Irrigation works .. Appx. 3
Submission of June Final Accounts to the Comptroller and Auditor-General .. 243		Capital and Revenue—of residences .. Appx. 4
Supply of information required for the Combined Finance and Revenue Accounts .. 280		Classification of—
		See Classification of Accounts
		Combined Finance and Revenue Accounts .. 227—280
		Consolidated Abstract—
		See Consolidated Abstract.

	Articles
Accounts—concl'd.	
Correcting or additional entries made after despatch of the Final June	244
Corrections in accounts ..	246, 251
Detail Book— See Detail Book.	
Exchange— See Exchange Account	
Foreign Remittances	78
Form of the Combined Finance and Revenue Accounts prescribed by the Comptroller and Auditor-General with the concurrence of the President ..	277
Inter-Government Adjustments— See Inter-Government Adjustments.	
London Account— See London Account.	
June —, preliminary final and supplementary	243
June Exchange—, preliminary, final and supplementary ..	8981
<i>Proforma</i> — See <i>proforma</i> Accounts.	
Prohibition of alterations in—	246
Transfer Entries— See Transfer Entries.	
Accounts of Central and Provincial Governments—	
Combined Finance and Revenue Accounts— Compiled by the Comptroller and Auditor General for submission to the President	277, 280
Data from which compiled ..	280
General structure of the Accounts	278, 279
Returns required from Account Officers for the— ..	280 and Annex. to Chap. 21
Finance (annual) Accounts— Form of the—	275 and Appx. 1
Submitted to Government by the Comptroller and Auditor-General	276
Term defined	272

	Articles
Accounts of Central and Provincial Governments—concl'd.	
Finance (annual) Accounts—concl'd.	
Monthly Accounts, Form of the—	274
— submitted to Government	272
<i>Proforma</i> accounts ..	281
Accounts of the Provincial Governments—	
See Accounts of Central and Provincial Governments. ..	
Accounts with other Account circles.—	
Accounts with foreign Governments and Pakistan States	76, 111—116
Account with the Central Government of and Provincial Governments in India. ..	130-A
Classes of accounts explained	58
Conditions under which transactions may be transferred from one account circle to another	66
Inter-Government adjustments— See Inter-Government adjustment.	
Aden—	
Transactions with—how adjusted	120
Adjustments—	
—by Transfer Entry— See Transfer Entries.	
—of advance made to a Government servant in another Account circle	68, Note 1
—of certain fees collected by Provincial Governments on behalf of Central Government	95
—of debt and interest thereon by Provincial Governments	98, 154
—of expenditure in the United Kingdom on behalf of Provincial Governments	97, 206
—of railway transactions in England	178-A

INDEX

Adjustments—concl'd.	Articles	Advances—	Articles
— of grants by the Central Government to Provincial Governments	94	— to a Government servant made in another account circle adjusted through Exchange Accounts ..	68 NOTE, 1
— of Jute Export Duty ..	93	African Protectorates—	
— of pensionary charges between Governments	92	Receipts and charges should be adjusted with the Accountant-General, Pakistan Revenues	118
Inter-Government—		Annual or half yearly Transfers—	
Rules concerning— See Inter-Government adjustments.		Allowed in certain cases ..	250
Administered Areas—		Archaeology—	
Expenditure in—	283	Receipts and Payments should be adjusted with the Accountant General, Pakistan Revenues. 149 and Annex. to	Chap 11
Receipts in— ..			
Treasuries in—			
Administrative Accounts of Irrigation Works, etc.—		Comptroller and Auditor General—	
Accountant General should prepare—annually ..	Appx. 3, Rule 1	Annual account of each Government submitted to—	276
Account of capital ..	Appx. 3, Rules 4—7	Annual consolidated abstract of Progress Register of exchange accounts submitted to— ..	146
Account of indirect charges	Appx 3, Rule 11	Compiles the Combined Finance and Revenue Accounts of the Central and Provincial Governments in Pakistan ..	277
Account of interest—		Consolidated Abstract of June Final submitted to—	243
Calculation of interest	Appx 3, Rule 12	Copies of transfer entries correcting errors detected after the submission of the final account for June should be submitted to—	246
Form of interest account	Appx. 3, Rule 9	Directs the closing of the Ledger and Journal ..	247
Account of Revenue ..	Appx 3, Rule 8	Finance Accounts are submitted to—	246
Classification of projects	Appx. 3, Rule 2	Forwards Finance Accounts to Governments	274
Comparison of capital cost with sanctioned estimates	Appx. 3, Rules, 12, 13	May amend or revise the Account Code with the approval of the President ..	Preface.
Date of opening of Revenue account of project.	Appx. 3, Rule 8	Prescribes the form in which the accounts should be kept in Account offices ..	Preface.
Exhibition of charges of Establishment and Tools and Plant in— ..	Appx. 3, Rule 4	Submits to President annually a General Financial Statement of all Governments in Pakistan	277
Financial results ..	Appx. 3, Rule 3	Trial Balance Sheet : certificate of completion submitted to—	271
Form of— ..	Appx. 3, Rule 1		
Inclusion of survey charges in— ..	Appx. 3, Rule 5		
Review of— ..	Appx. 3, Rule 14		
Scope of— ..	Appx. 3, Rule 1		
Submission of—to Government	Appx 3, Rule 14		
Suggestions for changes in classification of projects	Appx 3, Rule 14		
Suggestions to effect economies or to develop the revenue	Appx 3, Rule 14		

	Articles		Articles
Average Rate of Exchange—		Capital and Revenue Accounts of Residences— conclud.	
Application of—	230	Accounts prepared by circles of Superintendence	Appx. 2, Rule 11
Expression defined	230	Calculation of capital cost of residences forming part of offices	Appx. 2, Rule 9
B		Calculation of interest charges	Appx. 2, Rule 10
Bank—		Charges for establishment and tools and plant are not included in Capital cost of buildings ..	Appx. 2, Rule 9
Settlement of inter-Government transactions through the Central Accounts Section of the—	86,87,100	Classes of buildings excluded from— ..	Appx. 2, Rule 2
Railways transactions arising at the	175	Data for— furnished by Executive Officers ..	Appx. 2, Rule 8
Bank Account—		Date of submission to Provincial Government	Appx. 2, Rule 13
Rendered daily to the Accountant General	41	Form of— ..	Appx. 2, Rule 8
Adjustment of net difference between the credits and debits in the daily— ..	45	Intended to ascertain financial results and adequacy of standard rents ..	Appx. 2, Rule 1
Bank Daily Sheet, submission to the Accountant General	42	Personal responsibility of Accountant General	Appx. 2, Rule 13
Monthly Classified Abstract of—	44, 45	Prepared annually by Accountant-General ..	Appx. 2, Rule
Transactions in Bank Account, how accounted for— ..	43	Review of— ..	Appx. 2, Rule 3
Book Section or Department—		Scope of— ..	Appx. 2, Rule 2—6
Definition of—	18, Note	Separate accounts required for buildings of Central Government ..	Appx. 2, Rule 12
Botanical Survey—		Separate accounts required for buildings belonging to the Defence Services	Appx. 2, Rule 12
Receipts and payments of— adjusted by the Accountant General, Pakistan Revenues	147 and Annex. to Chap. 10	Suggestions for revision of rents ..	Appx. 2, Rule 13
Bureau of Intelligence—		Suggestions regarding the suitability of rules for fixing rents, etc. ..	Appx. 2, Rule 13
Receipts and payments of— adjusted by the Accountant General, Pakistan Revenues	149 and Annex. to Chap. 11	Year from which capital and revenue accounts of a residence are opened	Appx. 2, Rule 4
Burma—		Central Departments—	
See Government of Burma and the Burma Railway Board.		Receipts and charges of certain —are adjusted with the Accountant-General, Pakistan Revenues ..	149—151
Burma Railway Board—			
See Government of Burma and the Burma Railway Board.			
C			
Capital and Revenue Accounts of Residences—			
Account of furniture and installations ..	Appx. 2, Rule 7		

INDEX

	Articles		Articles
Pakistan Revenues—		Colonial Governments—	
Date of closing monthly accounts of—	243	Quarterly statement of leave salaries and pensions payable in—	199
Exchange Accounts with Accountant General—See Exchange Accounts.		Receipts and charges should be adjusted with the Accountant General, Pakistan Revenues	118, 119
Exchange Accounts with—should take precedence of other accounts	148	Transactions with certain—how adjusted	118, 119
Certificate—		Colonies—	
Trial Balance ; Accountant regarding	271	See Colonial Governmen's ..	
Ceylon—		Combined Finance and Revenue Accounts—	
Accounts with—how treated ..	118	See Accounts of Central and Provincial Governments ..	
Chief Commissioner's Provinces—		Combined Transfer Ledger and Abstract—	
Transactions pertaining to—adjusted by the Accountant General, Pakistan Revenues ..	Annex to Chap. 11	Closing and abstracting ..	258
Civil Accountant General—		Form and use of— ..	245, 256
Definition of—	Definitions	Consolidated Abstract—	
Classification—		Abstract for June Final, copies submitted to the Comptroller and Auditor General and to the Provincial Governments in respect of Provincial Accounts ..	243
— of pre-audit payments ..	35	Abstract with Major Head Totals ..	241
Classification of Accounts—		Agreed with the Detail Book	240
Preliminary—in some cases purposely erroneous ..	247, Rule 1	Corrections due to transfer entries	244, 246
See also Exchange Accounts.		Drawing up of the General Statement of Account ..	241
Classified Abstract—		Due Date of closing the— ..	242, 243
Separate—to be maintained for Central and Provincial Public Works transactions ..	24	Form of—	238
— of Bank Accounts ..	44	Heads of Account opened in—	238
— of Departmental Accounts ..	46	Minus entries posted in red ink	339
— of Forest transactions ..	31	Porcedure for adjustments effected after closing of abstracts for June Final ..	244
— of Small Coin Depots ..	49	Progressive totals	238
— of Pre-audit Pay Department	37, 39	Rectification of Errors after closing of—	246
— of Public Works transactions	23, 25	Separate—for Central and Provincial transactions ..	238
		— of Departmental Accounts	46

	Articles
Consolidated Abstract—concl'd.	
— of Forest transactions ..	32
— of Public Works transactions ..	30
Conventional rate of Exchange ..	227
D	
Debt Heads—	
Close to balance: exceptions ..	269
Ledger is kept for— ..	262
Term defined	Definitions
Debt—	
Adjustment of—and interest thereon payable by Provincial Governments ..	96, 154
Deceased, distressed and discharged seamen—	
Transactions on Account of—	222
Defence Services—	
Exchange Accounts between Civil and Defence Services— See Exchange Accounts.	
Extent of application of Account Code to accounts of—	Preface.
Submission of annual accounts of—to Comptroller and Auditor General	280
Departmental Abstracts—	
Deductions from payment vouchers, how posted in— ..	6, 9
Departmental Classified Abstract— Form of—	2, 3
Procedure of posting ..	4—14
Separate—to be maintained for Central and Provincial transactions	2
Departmental Consolidated Abstract—	
Examination	18
Form and method of posting ..	17
Review	19
Due date of closing the— ..	16
Examination of—	15

	Articles
Departmental Abstracts—concl'd.	
Departmental Consolidated Abstract—concl'd.	
Modifications in the procedure authorised in certain cases ..	1
Transfer entries	20—22
Departmental Cash Accounts—	
Accounting for and balances of—	46, 48
Form of the general statement of account in the Classified Abstract	46
Procedure for Central transactions appearing in Provincial Departmental Accounts and vice versa	47
Departmental Auditor—	
Term defined	4, Note 3
Departmental Audit Sections—	
Term defined	18, Note
Detail Book—	
Alterations after closing not permissible	246
Arrangement of the heads of account in—	234
Checking of postings in— ..	236, 237
Form of—	234
List of heads of account opened in—	235
Object of the—	233
Posting of transfer entries in the—	258
Separate—for Central and Provincial transactions	233
Direct Remittances to England	228
District Auditor—	
Term defined	50, Note.
Divisional Accounts—	
Posting of receipts and disbursements of—in the Statement of Disbursers' Accounts	23

INDEX

	Articles		Articles
Divisional Accounts—concl'd.		Exchange Accounts—contd.	
Treatment of Central Public Works transactions in the—of Provincial Public Works Department	24	—between Civil and Defence Services— <i>concl'd.</i>	
E		Leave Salaries and Pensionary charges	170
England—		Schedules of receipts and payments	158—160
Certain Sterling transactions relating to the Central Government adjusted finally in Pakistan Accounts	198	Stationery and Printing charges	171
Direct remittances to—	228	Transactions appertaining to Indian Military Service Family Pension Fund.	168
Transactions between—and Pakistan which should be adjusted through the remittance accounts	198	Transactions appertaining to Indian Military Widows' and Orphans' Fund.	168
See also London Account.		Transactions relating to deceased soldiers' and deserters' estates	172
Exchange—		Transactions relating to the Defence Services Officers' Provident Fund	161
Average rate of—	230	Transactions with Provincial Governments settled through Bank	157
Conventional rate of—	227	—between Civil and Posts, Telegraphs and Telephones—Account jurisdiction of Accountants-General, Posts Telegraphs and Telephones Branch	185
Final adjustment of—	231	Adjustment of Provincial transactions in the accounts for May and June	187
Gain or loss by—is brought to account on the books of the Accountant-General concerned	231	Adjustment of the cost of stationery and printing	185, Note 3
Origin of—	227	Due date	82, 184
Uniform rate of—	229	Exchange Accounts	188
Exchange Accounts—		Postal Insurance Premia	185
Accounts for June, June Final and Supplementary	80, 81	Responsibility of adjustment	186
Account should be agreed with Consolidated Abstract and Ledger	62, Note. 3	Transactions with Provincial Governments settled through Bank	182
—between Civil and Defence services—		List of Account Officers who are in account with each Accountant General, Posts, Telegraphs and Telephones Branch	180 and Annex. to Chap. 14
Accounts for June	165	Advance and Suspense items in—	143
Advance Schedules for May and June	166		
Explanation of heads of account	163, 164		
Form of account	162		
Grants of lands and jagirs	169		
Lapse of cheques	167		

	Articles		Articles
Exchange Accounts—contd.		Exchange Account—contd.	
Classification	133, Annex. to Chaps. 10 and 11, 163.	Submission of annual abstract of Progress Register to Com- ptroller and Auditor-General	146, 162
Disposal of account	136—141	Verification of Balances of—	145, 146
Due Date	82	Watching of adjustments	79, 136, 144, 146
Expression—defined	61	Exchange Accounts with the Ac- countant General, Pakistan Revenues—	
Form of account	133, 162, 217	Adjustments affecting balances of the Central Government	153
Inter-Government adjust- ments—		List of items included in— ..	148, Annex. to Chap 11
See Inter-Government adjustments.			
Items should be cleared within the year of account	80	Repayment of Debt by Pro- vincial Governments	154
Kinds of items contained in—	132	Schedules of receipts and pay- ments pertaining to Central Departments	149—151
List of authorised—	63	Should take precedence over others	148
Name, heading or title is not changeable	64	Transactions pertaining to I.C.S. and Superior Services (India) Family Pension Funds and I.C.S. (N.E.M.) Family Pension Rules	152
Nature and scope of—	59, 60	Exchange Accounts with the Audit Officer, Industries, Supplies and Food	
Net payments only entered, ex- ceptions	60	Transactions relating to—	155
Objections relating to—dealt with as other audit objection	142	Exchange on sterling transactions—	
Objection statements	80, 142	Final adjustment of—	231
Original entry, defined	67	Transactions should be ad- justed by the Accountant General concerned	231
Procedure for watching adjust- ments under heads I and II of Public Works and Forest transactions	137, Note.		
Progress Register	79, 144, 226, Rule I		
Responding entry, defined ..	67		
Response and adjustment watch- ed through adjustment regis- ter	137, 138		
Responsibilities of both parties for adjustment	79, 136, 144, 226		
Restrictions	66, 68		
Routine explained	62		
Schedule pertaining to—	134, 135		
Settlement of items relating to Settlement Account wrongly included in—	77		

F

Foreign Governments—

Adjustment of transactions with—	76, 113, 115
Debits should be for gross amounts	116
Transactions with—carried against Central balances ..	112

INDEX

	Articles		Articles
Foreign Remittances—		High Commissioner for Pakistan—concl'd.	
Adjustments watched by the Accountant General, Pakistan Revenues	78	Brings to account the payments of leave salaries and pensions made in colonies which do not have Accounts current with Pakistan	199
Fund Section—		His remittance accounts with Pakistan	
Term defined	6, Note G	See London Accounts.	
Gazetted Audit Department—		Home and Education, Health and Lands Departments—	
Term defined	4, Note 3	Expenditure against grants at the disposal of—adjusted with the Accountant General, Pakistan Revenues	Annex. to Chapter 11
Geological Survey—		Indian Civil Service Family Pension Fund—	
Receipts and payments should be adjusted with the Accountant General, Pakistan Revenues	147, Annex to Chapter 10	See Exchange Accounts with the Accountant General, Pakistan Revenues.	
Government of Burma and the Burma Railway Board—		Indian Civil Service (N. E. M.) Family Pension Rules—	
Classes of accounts	122	See Exchange Accounts with the Accountant General, Pakistan Revenues. ..	
Procedure for settlement of accounts with—	128	Interest —	
Transactions with—how adjusted	123—127	— on debt of Central Government adjusted finally on the books of the Provincial Accountants General	66
Treatment of account received from Burma	129	Inter-Government adjustments—	
President—		Actions to be taken when a voucher is not in order or is missing	72
Annual (Finance) Accounts of the Central Government submitted to—	274	Advices of adjustment to the Bank	89, 100
Combined Finance and Revenue Accounts submitted by the Comptroller & Auditor General to—	280	Inter-provincial Suspense Accounts—	
Form of the Combined Finance and Revenue Accounts determined by the Comptroller & Auditor General with the concurrence of the—	277	How cleared	100
Tour charges of—should be adjusted with the Accountant General, Pakistan Revenues. Annex. to Chapter 11		Responsibility of the Account Officer despatching the account	104, 105
Grants—		Settlement Accounts—	
—made by the Central Government to Provincial Governments how adjusted	94	Form and disposal of—	102, 108
High Commissioner for Pakistan—		Term defined	98
Adjusts finally in his accounts certain sterling transactions relating to the Central Government	198		

	Articles		Articles
Inter-Government adjustments— <i>concl'd.</i>		Journal and Ledger— <i>concl'd.</i>	
Settlement Accounts— <i>concl'd.</i>		Closed on receipt of orders from Comptroller and Auditor General	267
Sub-heads of—	99	Forms of Ledger	261
Original credits or debits should precede the responding debits and credits—		Form of Journal	260
Exceptions	68	How closed	267—269
Register of adjustments with the State Bank	89, 100, 101	How opened	263
Responsibilities of an Account Officer for adjusting a charge transferred by another Account Officer	70—72	Journal closed annually	270
Settled through the Bank	86, 87, 100	Ledger posted monthly from Abstract of Major Head Totals and Consolidated Abstract	266
Transactions between Central and Provincial Governments—		Maintained separately for Central and Provincial transactions	259
Adjustment by the Bank against Central balances advised to the Accountant General, Pakistan Revenues	90	Monthly entries, how journalised	264, 265
Clearance of the head "Adjusting Account between Central and Provincial Governments"	90	Submission of certificate of completion of Trial Balance Sheet to Comptroller & Auditor General	271
Expenditure on behalf of Provincial Governments in the United Kingdom	97, 206	Trial Balance sheet prepared annually	271
Fees collected by Provincial Governments on behalf of the Central Government	95	June Account :—	
Grants made by Central Government to Provincial Government	94	Consolidated Abstract for Final—submitted to Comptroller and Auditor General	243
June Export Duty payable to Provincial Governments	93	June Preliminary Final and Supplementary Exchange Accounts	80, 81
June transactions	88	Preliminary and final	243
Pensionary charges recoverable from Provincial Governments	92	June Export Duty —	
Repayment of debt and interest thereon by Provincial Governments	96, 154	How adjusted	93
J		L	
Journal and ledger—		Light dues payable to the Board of Trade	221
Classification of accounts for purpose of Ledger	262	London Account —	
		Adjustment of Exchange	231
		Charges payable in Colonies	199
		Claims for recovery from authorities in England	219
		Classes of Accounts Current	200
		Classifications of schedules of outward account	218
		Classification of items in Accounts Current	203
		particulars to be furnished on all requisitions for payments in England	201
		Distribution of inward accounts by the Accountant General, Pakistan Revenue to Account Officers	250

INDEX

Articles		Articles	
London Accounts—contd.		London Account—concl'd.	
European Stores—		Outward Accounts—concl'd.	
Classification in indents ..	201	Procedure for advice of payments	219
Debits for stores supplied to Local Funds and Pakistan States should be responded to at once	213	Reconciliation with final accounts for June ..	220
Direct purchase of stores in the United Kingdom ..	215	Schedules required for— ..	218
Pre-payment of cost of stores supplied to Pakistan States	214	Term defined	200
Register of invoices ..	211,212	Rates of Exchange	229,230
Stores for the Public Works Department, Government Commercial Undertakings, Local Funds etc. ..	210	Special items in—	
Inward Accounts—		Deceased, distressed and discharged seamen ..	222
Adjustment in Pakistan Accounts	206,208	Lightdues payable to the Board of Trade ..	221
Classification of items ..	201—203	Navy, emigration and other bills	228,224
Dates of despatch]	209	Sterling Family Pension Funds (Civil)	225
Money settlement with railways	178	Scope of the Accounts Current	198
Money settlement with Provincial Governments ..	204	Submission of —by Account Officer	217
Provincial transaction erroneously included in Remittance transactions, how settled	204 Note	Term defined	200, Rule 1
Term defined	200	M	
Treatment in the office of the Accountant General, Pakistan Revenues ..	205	Mauritius—	
Items to be included in—	189,215	See Colonial Governments ..	
Leave salaries and pensions paid in Colonies ..	199	Meteorological Department—	
Lightdues payable to the Board of Trade	221	Receipts and payments—of adjusted with Accountant General, Pakistan Revenues ..	
Outstandings watched by the Accountant General, Pakistan Revenue and by each Account Officer ..	226	Annex. to Chap. 10	
Outward Accounts—		Mines Departments—	
From and sub-heads] ..	216,217	Receipts and payments adjusted with Accountant General, Pakistan Revenues	
and Annex. to Chap.	16	147, Annex. to Chap. 10	

Articles	Articles.
Monthly Provincial Account—	
See Accounts of Central and Provincial Governments.	
N	
Navy Bills—	
Adjustment of the transactions of— 223	
O	
Objections—	
Exchange and Settlement Account—and their adjustments 79,110,186, 142	
Overpayments—	
Recoveries of—	
See Recoveries of Over-payments.	
P	
Pakistan States—	
Transactions with—carried against Central balances ... 112	
Adjustments of transactions with— 76,133,115, 116	
Supply of English Stores to ... 211,213, 214	
Pakistan Audit Department—	
Certain charges of the—adjusted with the Accountant General, Pakistan Revenues. ... Annex. to Chap. 11	
Post Office—	
See Posts, Telegraphs and Telephones.	
Posts, Telegraphs and Telephones—	
Adjustment of Stationery and Printing Charges of— 185	
Exchange Accounts between Civil and—	
See Exchange Accounts.	
Extent of application of Account Code to accounts of— Preface.	
Submission of annual accounts to the Comptroller and Auditor General 280	
Submission of London Account 217	
	Pre-audit payments—
	Closing of Debt Head classified Abstract 39
	Deductions from Provincial bills creditable to the Central Government or vice versa, how accounted for— ... 37
	Option allowed in case of certain Provincial Capitals in respect of— 34
	Posting of Debt Head classified Abstract of— ... 37
	Pre-audit of claims upon Government in Provincial Capitals 34
	Transfer of schedules and vouchers to the Departmental Audit Sections] 38
	—made by cheque 35
	Progress Register—
	Maintenance of—relating to Exchange Accounts ... 79,144, 226
	Pro-forma Accounts—
	Detailed rules for—, framed by Government with the approval of the Comptroller and Auditor General ... Note under Appx. 2 and 3
	Intended to determine the financial results to projects, schemes, etc. Appx. 2, Rule 1 and Appx. 3, Rule 3
	—of Irrigation Works, etc. ... Appx. 3
	—of residences Appx. 2
	Submission to Government ... Appx. 2, Rule 13 and Appx. 3, Rule 14
	Provincial Governments—
	Accounts of—
	See Accounts of Central and Provincial Governments.
	Administrative Accounts of Irrigation Works, etc., submitted to— ... Appx. 3, Rule 14
	Annual Provincial Finance Accounts forwarded by the Comptroller and Auditor General to—] 274
	Capital and Revenue Accounts of residences submitted to— Appx. 2, Rules 11, 13

INDEX

R	Articles	S	Articles
Railways—		Sales Tax—	
Extent of application of Account Code to accounts of—	Preface.	Share of—assigned to provinces—how adjusted	Note Art. 9
Submission of annual accounts of—to Comptroller and Auditor General	280	Service Funds—	
Before 1st July 1960, the transactions pertaining to Pakistan Railways, were adjusted with the Bank against the Balance of the Central Govt.	173	In certain cases, recoveries tax creditable to Accountant General, Pakistan Revenues. Annex. to Chapter 11	
Adjustment of transactions on the abolition of the exchange Account and creation of Railway fund	175, 176	Settlement Account—	
Settlement of transactions in Cash between Central and Provincial Governments and the Railways	177	Procedure of adjusting an item relating to Exchange Accounts wrongly included in—or vice versa 77, 108, Note	
Money settlement in respect of English transactions	178	See also inter-Government adjustments.	
Rate of Exchange—		Small Coin Depots—	
See Exchange.		Examination of the accounts of—and preparation of a general classified abstract therefrom—	49
Recoveries of overpayments—		Remittances in transit, how accounted for 49, Note	
Adjustments of—made in cash or by short payment of items not debit-able to the same detailed head	22	Statement of Disbursers, Accounts—	
No adjustment necessary when—are made by short payment of an item debit-able to the same detailed head	22	Balances under State Bank Deposits to be posted in—	56
Remittance Heads—		Completion of—in the Book Department	55
Close to Balance; Exceptions	269	Figures from the Combined Transfer Ledger and Abstract to be posted in the— ..	55
Ledger should be kept for—	262	Figures from the Inward Settlement Accounts and Exchange Accounts Abstract to be posted in—	54
Term defined	Definitions	Local Remittances in transit to be posted in the— ..	53
Remittances to England—		Order in which posted ..	52
Remittances for financing London transactions ..	228	Posting in the—of receipts and disbursements of the monthly accounts of Public Works Divisions	23
Review—		Posting the—	50—56
—of adjustments of Exchange Accounts and account current transactions .. 79, 144, 146, 226		Purpose served by— ..	57
—of Administrative Accounts of Irrigation works, etc. ..	Appx. 3, Rule 14	State Bank of Pakistan Remittances— ..	110A—110C
—of Capital and Revenue Accounts of residences ..	Appx. 2, Rule 13		

	Articles
Straits Settlements—	
See-Colonial Governments	
Sub-Account Officers—	
Term defined Definitions	
Summaries—	
Treasury Audit—	29
Works Audit—	25—28
Superintendent—	
Term defined	15, Note
Superior Services (India) Family Pension Fund—	
See Exchange Accounts with the Accountant General, Pakistan Revenues.	
Survey of Pakistan—	
Receipts and payments adjusted with the Accountant General, Pakistan Revenues, 147, Annex. to Chap. 10	
T	
Telegraphs—	
See Posts, Telegraphs and Telephones	
Tour Charges—	
—of President adjusted on the books of Accountant-General, Pakistan Revenues. Annex. Chap. 11	
Transfer Entries—	
Abstracting of entries	254, 256
Abstract of—for posting Statements of Disbursers Accounts	55
Annual or half-yearly transfers as a rule to be avoided	250
Combined Transfer Ledger and Abstract—	
Closing and Abstracting	258
Form and use	254, 256
Deduct entries necessary in certain cases... ..	254, Rule 1
Entries should be made monthly as a rule	249
Forms used	248, 253, 254
Grounds of correction should be stated in—	248

	Articles
Transfer Entries—concl'd.	
Maintenance of a list of adjustments to be made periodically	249
Misposting of Central receipts and payments in the schedule of Provincial receipt or payment or <i>vice versa</i> rectified through—	21
Not necessary for certain errors	246(c), 251 (a)
Note in Departmental Classified Abstract	257
Numbering of—	253
Object of—	247
Posting in Detail Book	257
Posting of — in the Combined Transfer Ledger and Abstract	20
Procedure for correction of accounts	251
Procedure for proposing, accepting and recording of—	252, 255
Prohibition of alterations in accounts.	246
Sundry heads should not appear on both sides.	248
Treasuries in Administrated Areas—	283
Treasury Audit Summaries of— Public Works transactions—	
Necessity for—	29
U	
Uniform rate of Exchange	229
W	
Warrants—	
Quarterly return of—for payment of pensions and leave salaries in Colonies which do not exchange account with Pakistan	199
Works Audit Department—	
Term defined	18, Note
Works Audit Summaries—	
Form of—to be prescribed by Accountant Generals	28
Necessity for—and when and how they are prepared	25—27
Separate—to be prepared for Central and Provincial Works	28
Works transactions of certain Departments of the Central Governments	28

