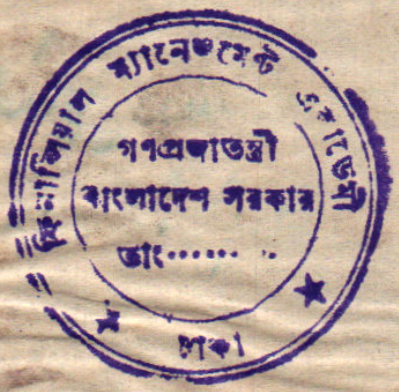
A. Rashid Miah
S-5 Dhakeswari
Colony, Dacca.
8.7.63

CENTRAL GOVERNMENT





COMPILATION
of the
TREASURY RULES

VOLUME I

First Edition

PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI.

PREFACE TO THE FIRST EDITION.

1. In this edition the rules in the compilation of treasury rules published in 1947 before partition have been revised, incorporating therein all orders other than those of a temporary nature issued by the Government of Pakistan after the 14th August 1947, with such modifications in the phraseology of the rules as are consistent with the present constitutional set up.

2. This compilation includes the Treasury Rules of the Central Government framed in exercise of the power conferred on the Governor General by sub-section (1) of section 151 of the Government of India Act, 1935 as adapted by the Pakistan (Provisional Constitution) Order 1947, and certain executive instructions relating to resource, currency, coinage and allied subjects which do not fall strictly within the scope of that sub-section. These instructions are contained in Part XIV of the Volume.

3. The Treasury Rules deal primarily with the procedure which should be followed in treasuries, including offices and agencies of the State Bank of Pakistan conducting the cash business of treasuries, and by Government officers generally in dealing with treasuries and the Bank. As regards receipt, custody and disbursement of moneys in offices other than treasuries and the Bank, these rules provide for vital principles and important safeguards of general applicability and special instructions applicable to particular departments, which are to be the basis of the latters' procedure. Details of departmental instructions on matters of minor importance or on subjects special or peculiar to the department concerned have been left to be prescribed by departmental regulations. Formal authorisation to prescribe procedure in these matters, or to make exceptions to general rules in specified cases have been provided, where necessary, by means of rules included in the Treasury Rules.

4. Under sub-section (1) of section 124 of the Government of India Act, 1935 as adapted by the Pakistan (Provisional Constitution) Order, 1947, the Governor-General has been pleased to entrust officers in charge of Provincial treasuries and sub-treasuries with the functions of receiving and disbursing and authorising the Bank to receive and disburse moneys of the Central Government with the stipulation that in respect of these transactions, the Treasury Officers and Sub-treasury Officers aforesaid should act in accordance with these rules, in so far as they are special to Central transactions and do not refer to procedure already provided for in the rules of the Provincial Governments concerned.

5. With regard to the procedure to be followed by Treasury Officers, etc., in connection with payment of interest on Government Securities, repayment of principal of loans, receipt of subscriptions to new loans and other allied transactions, the relevant rules laid down in the Government Securities Manual will continue to apply. The Governor-General has decided that, unless there is anything repugnant in the subject or context, and without prejudice to the provisions of the law and of the statutory rules relating to Government Securities, the rules in the Manual, in so far as they deal with the procedure relating to disbursement of moneys from, and payment of moneys into, the Public Account of the Central Govern-

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ment at the treasury or the Bank, should be regarded as rules made under section 151 of the Act. The necessary provisions in this behalf have been included, where necessary in the relevant parts of this compilation.

6. The rules and orders contained in the several parts of this compilation supersede, in respect of the matters with which they deal, the corresponding rules and instructions contained in the Civil Account Code, Volumes I and II, Eighth Edition (Second Reprint), 1935, the Public Works Account Code, First Edition (Reprint), 1935, the Forest Account Code, First Edition (Reprint), 1931 and the Resource Manual, (Reprint), 1929. Most of the orders contained in these Codes and Manual, which dealt with the form of initial accounts kept in treasuries and departmental offices and of compiled accounts and returns rendered to Accounts and Audit Offices, have been recast, and incorporated as directions of Auditor General of Pakistan under section 168 of the Act, in Volumes II and III of the Account Code. The Treasury Rules have often to be applied in conjunction with the directions mentioned above. To distinguish the forms prescribed in the Treasury Rules from the forms of initial accounts prescribed by the Auditor General, the two sets of forms have been marked as T. R. and T. A. respectively. Likewise, the forms prescribed by the Executive orders contained in Part XIV have been given separate serial numbers as Forms T. E.

7. The rules and instructions embodied in the compilation, in so far as they affect the duties or functions of an officer of the Pakistan Audit Department, have received the general concurrence of the Auditor General.

ABDUL QADIR,
Secretary to the Government of Pakistan
Ministry of Finance.

Karachi, 4th January 1951.

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TREASURY RULES OF THE CENTRAL GOVERNMENT.

Volume I.

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TREASURY RULES

of the

CENTRAL GOVERNMENT

VOLUME I.

Part I.—General Principles and Rules.

Introduction.

The Governor-General is pleased to issue the following rules under section 151 of the Government of India Act, 1935, as adapted by the Pakistan (Provisional Constitution) Order, 1947.

Section I.—Short title and Commencement.

1. These rules may be called the "Treasury Rules of the Central Government" and they shall come into force with effect from the 15th August 1947.

Section II.—Definitions.

2. In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say :—

(*a*) "Accountant General" means the head of an office of accounts and audit or of accounts, who keeps the accounts of the Central Government and, when used in relation to a treasury, the head of an office of accounts to whom the accounts of the treasury are rendered.

(*b*) "The Act" means the Government of India Act, 1935 as adapted by the Pakistan (Provisional Constitution) Order, 1947.

(*c*) "Audit Officer" means any officer subordinate to, or under the superintendence of, the Auditor General, who exercises audit functions.

(*d*) "Auditor General" means the Auditor General of Pakistan.

(*e*) "The Bank" means the State Bank of Pakistan or any office or agency of the State Bank of Pakistan and includes any branch of the Imperial Bank of India acting as the agent of the State Bank of Pakistan in accordance with the provisions of the State Bank of Pakistan Order, 1948.

"State Bank" means the State Bank of Pakistan.

(*f*) "Chief Accounts Officer", in relation to accounts of Railways, means the head of a Railway Accounts Office.

(*g*) "Collector" means the head of a district, and includes any other officer for the time being authorised to discharge the duties of the Collector for the purpose of these rules.

(*h*) "Competent authority" means the Government or any other authority to whom the relevant powers may be delegated by the Government.

(*i*) "District" includes any area whether described as a district, a Political Agency, a Consulate or otherwise, which is served by a treasury placed in direct relation with an Accountant General and the term "District Treasury" shall be construed accordingly.

(*j*) "The Government" means the Central Government.

(*k*) "Province" means a Governor's Province.

(*l*) "Public Account of the Central Government" means the consolidated fund into which moneys received on account of the revenues of the Governor-General as defined in section 136 of the Act are paid or credited and from which all disbursements of, or on behalf of, the Government are met.

"Public Account" means the Public Account of the Central Government.

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

(*m*) "Treasury" includes a sub-treasury.

"Bank treasury" means a treasury the cash business of which is conducted by the Bank and a "Non-Bank treasury" means a treasury other than a Bank treasury.

"Central treasury" means and includes any treasury or sub-treasury not being a treasury or sub treasury under the control of a Province.

Section III.—Location of Moneys standing in the Public Account.

3. Subject to the provisions of sub-rules (2) and (3) of rule 7 and sub-rule (1) of rule 33, moneys standing in the Public Account of the Central Government must either be held in a Central treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the Government.

The deposit of such moneys in the Bank shall be governed by the provisions of Para. 13 of the State Bank of Pakistan order 1948.

Section IV.—General System of Control over Central Treasury. District Treasuries.

4. (1) Unless the Government after consultation with the Auditor General otherwise direct, there shall be a treasury in each of the districts specified in Annexure A to this part. If moneys standing in the Public Account of the Central Government are, in any district so specified, not deposited in the Bank, the treasury of that district shall be divided into two departments: a department of accounts under the charge of an Accountant, and a department of cash, stamps and opium under the charge of a Treasurer.

Subject as hereinafter provided in this rule, the general procedure of, and conduct of business, in a district treasury shall be regulated by the provisions contained in Part II.

(2) The treasury shall be under the general charge of the Collector who may entrust the immediate executive control to a Treasury officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the treasury by the Government, the Auditor General, the Accountant General and the Bank.

(3) The duty of verifying and certifying the monthly cash balance, if any, in a Central treasury and of submitting the monthly accounts of such balance in such form and after such verification as the Auditor General may require, shall be undertaken by the Collector or by such other officer as may be authorised by or under these rules to act in this behalf. It must be performed by the Collector in person at least once in every period of six months.

The procedure to be observed for the verification of cash balances, if any, in a Central treasury shall be regulated by the provisions contained in this behalf in Part IV.

(4) When a new Collector is appointed to a district, he shall at once report his appointment to the Accountant General and shall certify to the Accountant General the amount of the cash balance and stamp and opium stores, if any, which he has taken over. The certificate shall be submitted after the method of verification specified in Part IV has been applied.

(5) No portion of the responsibility for the proper management and working of treasuries shall devolve upon the officers of the Pakistan Audit Department. The inspection of treasuries by officers of the Pakistan Audit Department shall not relieve the Collector of his responsibilities for management and inspection.

Sub-treasuries.

5. If the requirements of the public business necessitate the establishment of one or more sub-treasuries under a district treasury, the arrangements for the administration thereof and for the proper conduct of business therein shall be such as may be prescribed by the Head of the Local Administration after consultation with the Accountant General: provided that in cases where a Central sub-treasury renders accounts to a district treasury under the control of a Province, the arrangements for the administration thereof shall be such as may be settled by the Head of the Local Administration in agreement with the Government of the Province concerned.

The daily accounts of receipts and payments of moneys at a sub-treasury must be included in the accounts of the district treasury.

Other Collecting and Disbursing Offices.

6. (1) Officers in charge of Military Treasure Chests and such officers of the Posts and Telegraphs Department or of any other department of the Government as are authorised to maintain separate departmental cash balances outside the balances of the Government in the treasury or in the Bank, may, subject to the provisions of these rules, perform all or any prescribed part of the duties of a Treasury Officer in respect of claims against the Government that may be presented to them for disbursement and in respect of moneys that may be tendered to them for credit to the Public Account of the Central Government.

(2) An Accountant General may, subject to such conditions and limitations, if any, as the Government may think fit to impose, perform all or any prescribed part of the duties of a Treasury Officer in respect of claims against the Government that may fall due for disbursement and moneys that may be tendered for credit to the Public Account of the Central Government at the office or within the jurisdiction of the said Accountant General; provided that where an Accountant General is subordinate to the Auditor General, the performance by the Accountant General of the duties aforesaid shall be subject to the consent of, and such conditions as may be prescribed by, the Auditor General.

Section V.—Payment of Revenues of the Governor-General into the Public Account.

7. (1) Save as hereinafter provided in this section, all moneys received by or tendered to Government officers on account of the revenues of the Governor-General shall without undue delay be paid in full into a treasury or into the Bank, or in the case of moneys received by, or tendered to the High Commissioner for Pakistan in the United Kingdom, into such Bank as may be authorised by the State Bank of Pakistan in this behalf, and shall be included in the Public Account of the Central Government. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Public Account of the Central Government. No department of the Government may require that any moneys received by it on account of the revenues of the Governor-General be kept out of the Public Account of the Central Government.

(2) Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorised in the following cases, that is to say:—

(*a*) In the case of cash receipts utilised in accordance with departmental regulations by Postmasters and other heads of offices of the Posts and Telegraphs Department for departmental purposes;

(*b*) In the case of moneys received on account of the service of summonses, diet-money of witnesses and similar purposes, in Civil, Revenue and Criminal cases;

(*c*) In cases of deposits received at a Civil Court and utilised by the Court to meet claims for the refund of such deposits;

(*d*) In the case of fees received by Government servants appointed Notaries Public under Act XXVI of 1881, and utilised to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public;

(*e*) In the case of the Public Works Department and the Department of Central Excises and salt Western Pakistan, to permit the use under departmental regulations of cash receipts temporarily for current works expenditure, or in very exceptional cases, for disbursement of pay and travelling allowance charges, where this course has been authorised by the Accountant General to prevent any abnormal delay in payment;

(*f*) In the case of cash collectors of the Customs Department utilised under special authorisation of the Government, in meeting payments on account of departmental expenditure ;

(*g*) In the case of cash received by the Forest Department and utilised in meeting immediate local expenditure;

(*h*) In the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by jail Superintendents under departmental regulations of similar sums due to other prisoners on their release;

(*i*) In the case of cash receipts of Railways utilised under departmental regulations or with the previous approval, general or special, of the Governor General, for depatrmental purposes;

(*j*) In cases of Government Libraries, to permit the replacement of books, belonging to the Library, which are not returned by borrowers, out of their deposit money;

(*k*) *Deleted.*

(*l*) *Deleted.*

(*i*) *Deleted.*

(*ii*) *Deleted.*

(*m*) *Deleted.*

(*n*) In the case of the Survey of Pakistan Department, to permit the payment of commission to Map Agents out of map sale receipts;

(*o*) *Deleted.*

(*p*) In the case of Branch Military Dairies located at stations where there is no treasury, Military treasure chest or authorised bank, to enable the sale proceeds of dairy produce being utilised for meeting their current expenditure, the equivalent amounts being remitted into the treasury by the parent Dairy Farms;

(*q*) *Deleted.*

(*r*) In the case of sale proceeds of office furniture, etc., purchased from the office Allowance Fund of a Military Unit or Office, and utilised under departmental regulations for the purposes of the Fund;

Provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into and the withdrawals from the Public Account.

(3) In special cases authorised by the Government moneys, received or tendered on account of the revenues of the Governor-General may be deposited with a treasury in a State which has acceded to Pakistan or with a bank

or with some recognised private banker. The conditions under which such deposits may be made and the manner in which the balances of such deposits shall be included in the Public Account will be decided by the Government in each case after consultation with the Auditor General.

8. Save as provided in rule 31 and sub-rule (2) of rule 33, moneys received by a Government officer whether in an official or other capacity, which do not relate to or form part of the revenues of the Governor-General, shall not be included in the Public Account and a Government officer, is not required to pay into the Public Account any such moneys. If any question arises whether moneys are or are not moneys relating to or forming part of the revenues of the Governor-General, the question shall be referred to the Government for decision.

9. (1) Save as hereinafter provided, a Government officer may not, except with the special permission of the Government, deposit in a bank moneys withdrawn from the Public Account under the provisions of Section VII of this part.

(2) So much of the grant of H. E. the Commander-in-Chief as may be drawn in advance under departmental regulations may be kept in any bank in His Excellecy's official title.

(3) Officers commanding Units and others concerned in the administration of Public Funds in the Defence Department may open current accounts for such funds with the Bank in their official capacity.

10. The procedure to be adopted by Government officers and other authorised collecting agencies other than those in the United Kingdom in receiving moneys on account of the revenues of the Governor-General, granting receipts for such moneys and paying them into the Public Account, and by the treasury and the Bank in receiving such moneys and granting receipts for them shall be regulated by the provisions contained in Part III.

Section VI.—Custody of Moneys relating to or standing in the Public Account.

11. (1) Save as provided in sub-rule (1) of rule 33, the procedure for the safe custody of moneys in the hands of Government officers or held in a Central treasury, shall be regulated by the provisions contained in Part IV.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Banks.

Section VII.—Withdrawals of moneys from the Public Account.

12. In this section "withdrawal", with its cognate expressions, refers to the withdrawal of funds from the Public Account for disbursements of or on behalf of the Government other disbursements in the United Kingdom.

13. Save as expressly provided by or under these rules, or unless the Government after consultation with the Auditor General otherwise direct

in any case, moneys may not be withdrawn from the Public Account with out the written permission of the Treasury Officer or of an officer of the Pakistan Audit Department authorised in this behalf by an Accountant General.

14. An Accountant General may, within the limit of his own jurisdiction, permit withdrawal for any purpose. Unless expressly authorised by these rules or by any special orders of the Government, an Accountant General may not permit withdrawal at a place outside the limits of his own jurisdiction.

15. (1) Subject as hereinafter provided in this section, a Treasury Officer may permit withdrawal for all or any of the following purposes, namely:—

(*i*) To pay sums due from the Government to the drawing officer;

(*ii*) To provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by

(*a*) other Government servants, or

(*b*) private parties;

(*iii*) To enable the drawing officer to supply funds to another Government officer from which to meet similar claims;

(*iv*) To pay direct from the treasury or from the Bank sums due by the Government to a private party;

(*v*) In the case of a Government officer or authority empowered to make investments of moneys, standing in the Public Account, for the purpose of such investments.

(2) Unless expressly authorised by an Accountant General, a Treasury Officer shall not permit withdrawal for any purpose not specified in sub-rule (1) of this rule.

16. Except as provided in rules 24 and 25, a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal complies with the provisions contained in Part V as to the person by whom, and the form in which, the claim shall be preferred and the checks to which the claim shall be submitted by the Treasury Officer before directing payment thereof.

17. A Treasury Officer has no general authority to make payments on demands presented at the treasury, his authority being strictly limited to the making of payments authorised by or under these rules. If a demand of any kind is presented at a treasury for a payment which is not authorised by or under these rules, or is not covered by a special order received from the Accountant General, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of the Government sanctioning a payment unless the order is an express order to *him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

18. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant General.

19. Except as otherwise provided in Part V, a payment shall only be made in the district in which the claim arises.

20. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant or any pension, until the Accountant General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Auditor General, waive the provisions of this rule.

21. No withdrawal shall be permitted on a claim for the first of any series of payment in a district, of pay or allowances to a Government servant other than a person newly appointed to Government service unless the claim is supported by a last pay certificate in such forms as may be prescribed by the Auditor General. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last pay certificate unless the certificate is first surrendered.

22. The Treasury Officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

23. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information unless there are valid reasons which he shall record in writing, for omitting to require it.

24. A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

25. A Collector may, in circumstances of urgency, by an order in writing authorise and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules. In any such case of payment the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment to the Accountant General.

Section VIII.—Transfer of Moneys standing in the Public account.

26. (1) The transfer of Government moneys from one Central treasury to another, between currency chest balance and treasury balance of a Central treasury, between a Central treasury and the Bank and between Pakistan and the United Kingdom shall be governed by such instructions as may be issued in this behalf by the Governor-General after consultation with the State Bank.

Subject as provided above, the provisions of Part XI and any subsidiary instructions issued thereunder shall regulate the procedure with regard to the matters aforesaid.

(2) The transfer of moneys from or to a small coin depot to or from a treasury shall be governed by the procedure specified in Part XI.

Section IX.—Responsibility for Moneys withdrawn.

27. If a Treasury Officer receives intimation from the Accountant General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer shall without delay repay the sum in such manner as the Accountant General may direct.

28. (1) Subject as hereinafter provided in this rule, the procedure to be observed by a Government officer in regard to moneys withdrawn from the Public Account for expenditure shall be regulated by the provisions made in this behalf in Part V.

(2) A Government officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant General and of the Audit Officer concerned. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(3) If any doubt arises as to the identity of the Government officer by whom an account of such funds shall be rendered, it shall be decided by the Government.

Section X.—Inter-Government Transactions.

29. (1) Save as provided hereafter in this section, no transactions of the Central Government with a Province shall be adjusted against the balance of the Central Government except in accordance with such directions as may be given by the Auditor General with the approval of the Governor-General to regulate the procedure for the accounting of transactions between different Governments.

(2) All adjustments against the balance of the Central Government by debit or credit to the Government of a Province shall be made through the Central Accounts Section of the Bank.

30. Receipts and disbursments in a Province on behalf of the Central Government shall be adjusted, as far as practicable, directly against the balance of the Central Government held by the Bank, but where such transactions are temporarily taken into account against the balance of the Public Account of the Province, the Accountant General of the Province will, on receipt of intimation from the treasury, make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Section of the Bank against the balances of the Central Government held by the Bank.

31. (1) The Treasury Officer in charge of a Central treasury may, subject to any general or specific direction of the Government in this behalf, receive or authorise the Bank to receive moneys tendered on behalf of a Province and may, if so required by the Accountant General, make or

authorise payment of any claim against a Province. The necessary credits or debits in respect of such receipts and payments against the balances of the Province concerned shall be made by the Accountant General through the Central Accounts Section of the Bank but, until such adjustments are made, the credits and debits shall be entered in the Public Account of the Central Government.

(2) Moneys paid or received in the office of an Accountant General on behalf of a Province, or book entries made in the office of an Accountant General affecting the accounts of a Province, where such moneys or book entries are credited or debited in the first instance against the balance of the Central Governments, shall be adjusted against the balance of the Province concerned in accordance with such directions as may be given in this behalf by the Auditor General with the approval of the Governor General.

(3) The provisions of the preceding sub-rules may be extended with or without modification to payments made or moneys received on behalf of the Railway.

32. (1) In order that the transactions pertaining to the Central Government may be correctly recorded against the balance of the Central Government, all chalans, bills, cheques, vouchers, etc., which serve as evidence for payments into or withdrawals from the Public Account, or on the authority of which adjustments in the initial accounts are made against the balance of the Central Governments by treasuries and the Bank, shall be printed on blue paper:

Provided that in the case of any particular kind of document aforesaid, the Government may, after consultation with the Auditor General, suspend or waive the operation of this rule. This is subject to the condition that whenever forms other than those of blue colour are used, such forms must invariably be so prominently marked as to indicate clearly that they pertain to transactions of the Central Government.

(2) The requirements of this rule shall not apply to transactions of the Government in the United Kingdom, which are governed by the provisions of rule 33.

33 (1) Except as expressly provided in these rules, the procedure in respect of the receipt and safe custody of moneys received in the United Kingdom on account of the revenues of the Governor General, the payment of such moneys into the Public Account of the Central Government, the withdrawal of such moneys from the said Public Account and any matters connected with or ancillary to the matters aforesaid shall be such as may be prescribed, by the High Commissioner for Pakistan after consultation with the Chief Audit Officer attached to the High Commissioner for Pakistan in the United Kingdom.

(2) Until other provision is made by a Province in this behalf, moneys received in the United Kingdom on account of the revenues of the Province may be paid into, and funds required for disbursements of or on behalf of the Province in that country may be withdrawn from, the balances in the Public

Account of the Central Government in that country, in accordance with such procedure as may be prescribed under sub-rule (I) of this rule. These transactions shall be adjusted in Pakistan at the earliest opportunity against the balances of the Public Account of the Province according to such directions as may be given in this behalf by the Auditor General with the approval of the Governor-General.

Section XII.—Supplemental.

34. An Accountant General who is subordinate to the Auditor General shall, in the exercise of any of his functions under these rules, be subject to the general control of the Auditor General and any other Accountant General shall exercise those functions subject to the general control of the Financial Authority concerned which will act generally in consultation with the Auditor General in all matters where the Auditor General's powers and duties as regards accounts are involved.

35. Nothing in these rules shall have effect so as to impede or prejudice the exercise by the Auditor General of the powers vested in him by or under the Act to make rules or to give directions regulating the submission to the Pakistan Audit Department of the accounts kept in treasuries or in departmental offices, accompanied by such vouchers for their support as the Auditor General may require for purposes of audit or for the purpose of keeping the accounts for which he is responsible.

36. Nothing contained in, or in the application of, these rules shall have effect so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the Provisions of State Bank of Pakistan order 1948 referred to in rule 3.

37. (1) Where under the provisions of these rules the detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations and where no rule or order has been made by the Governor General as to the authority by which the regulations shall be made, such regulations to be observed by particular departments shall be made by the Government, or with the approval of the Government, by such departmental authorities as may be authorised by the Government to act in this behalf.

The Head of a Local Administration may, subject to such limitations as may be imposed by the Government, make departmental regulations in relation to departments or areas under his administrative control.

(2) Nothing contained in this rule affects the validity of any order, instruction or direction contained in any authorised departmental regulation in force on the date of promulgation of these rules, except in so far as such order, instruction or direction is inconsistent with or repugnant to any distinct provision contained in these rules.

ANNEXURE 'A'

[*See* Rule 4 (1)]

Districts or Stations where there are Central Treasuries.

Chitral.

Karachi.

Kurram.

Malakand.

Quetta.

PART II.—GENERAL ORGANISATION AND WORKING OF CENRTAL TREASURIES.

Section I.—General Organisation.

Management.

38. Subject to any general or special orders of the Government, the ultimate responsibility for the proper management and working of a Central treasury shall rest entirely with the Head of the Local Administration.

Collector.

39. The Collector, as in general charge of the treasury, shall be immediately responsible to the Head of the Local Administration for its general administration and working. The appointment of a subordinate to the immediate charge of a treasury shall in no way relieve the Collector from responsibility. This responsibility extends not only to the security of cash balance, stamps, opium and other Government property, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of prescribed accounts and returns and the punctuality of their submission, and to the implicit obedience of the Treasury Officer to the instructions issued by the Accountant General, the Currency Officer or any other competent authority.

40. The Collector shall send immediate notice to the Accountant General and other concerned authorities of any defalcation or loss of public money, stamps, or opium and other property discovered in the treasury or any subtreasury, even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or losses as aforesaid and in reporting such cases to the Accountant General and other authorities, the Collector shall be guided by such general orders or instructions as may be issued in this behalf by the Government and by the Head of the Local Administration.

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

41. The Collector shall remember that, when an irregularity of any kind is brought to his notice by the Accountant General, nothing but a report on his own knowledge, after personal investigation, can be considered satisfactory. It is not enough for him to pass on the explanation of a subordinate inasmuch as reports prepared in this manner have very often, by lulling suspicion, led to greater irregularity afterwards.

42. The Collector is bound to satisfy himself by periodical examination, at least once in every six months for cash and opium, and once a year for stamps, securities, draft and cheque forms—

(*i*) that the actual stock of cash, opium, stamps and securities is kept under joint lock and key, and corresponds with the book balance;

(*ii*) that the Treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business and that this sum, together with the value of stamps and opium, if any, in his sole custody, is not larger than the security given by him;

(*iii*) that the stock of draft and similar forms which are intended for use in monetary transactions are carefully kept under lock and key by the Treasury Officer and periodically tallied with the nominal balance of such forms on the stock books; and

(*iv*) that the sub-treasury balances are verified once a month by a gazetted officer, besides the verification done by himself during his tour.

Note.—The word 'stamps' used in this and other rules of this part includes Match Excise Banderols.

43. The Collector shall satisfy himself at least once in every quarter that the deposit registers are kept according to prescribed rules and that all necessary entries are made and initialled without fail at the time of the transaction.

44. The Collector shall be specially careful, when assuming or making over charge, to see that the cash balance and stock of stamps and opium are thoroughly verified and that a certificate of taking over charge in which the state of cash, stamps and opium balances is to be shown is invariably despatched to the Accountant General with a certificate in Form T. R. 1 on the same day that the transfer of charge takes place.

45. The Collector when at headquarters must always verify the district treasury balance in person on the first of each month and sign the account to be rendered to the Accountant General and the Currency Officer. When, however, he is absent on tour on the first of the month, or when he is unable to perform the duties from physical inability, the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being the officer in charge of the treasury, or to any of his assistants or district deputies in permanent charge of talukas or sub-divisions. The reason for his inability to sign the accounts must be distinctly noted in the returns and accounts.

If neither the Collector nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature the cash balance may be verified and the accounts signed by the Treasury Officer; but the absence of all other officers as above must be certified on the face of the accounts ; and the cash balance shall be verified by another officer and reported to the Accountant General and the Currency Officer as soon as any such officer returns to headquarters.

46. Without prejudice to the generality of the rules contained in Section IV of Part I, the provisions of rules 42 to 45 may be modified in particular points of detailed procedure to suit local convenience under the

orders of the Head of the Local Administration issued after consultation with the Accountant General.

Treasury Officer.

47. The appointment of a very junior officer to the charge of a treasury should not ordinarily be made but if in a temporary emergency such as appointment is made, the departure from the rule shall be reported to the Accountant General and the reasons for it explained to that officer.

48. As the Collector's delegate and representative, the Treasury Officer is responsible to the Collector primarily for the proper discharge of his duties for thorough observance of all rules prescribed for his guidance in every branch of his duties and for strict attention to all details of the daily routine of the treasury work. He is responsible to the Collector for the working of the treasury and the conduct of the subordinate treasury officials ; and, for the custody of cash balance, stamps and opium, he is jointly responsible with the Treasurer. He must have carefully prepared instructions for the guidance of every branch of his office.

49. The Treasury Officer is responsible to the Collector for keeping the accounts of the treasury strictly in accordance with the directions contained in the Account Code, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.

50. The special precautions to be observed by the Treasury Officer in matters relating to receipt, custody and payment of Government moneys are specified in other relevant parts of these rules.

51. Subject to the foregoing provisions of this section and without prejudice to the generality of provisions made in other parts of these rules, the respective responsibility of the Collector and of the Treasury Officer may be laid down in writing by the Head of the Local Administration.

Relation with the Accountant General.

52. The Accountant General may direct his communications regarding treasury accounts and procedure either to the Collector or to the Treasury Officer, but all important communications to the Accountant General must issue over the signature of the Collector or with his approval. The Collector may not forward the Treasury Officer's explanation as his own in reply to questions or enquiries concerning the treasury work.

Relation with the Bank.

53. The Currency Officer ordinarily directs his communications to the Treasury Officer but, save in matters of daily routine, all communications to the Currency Officer must issue over the signature of the Collector or with his approval. The Currency Officer will bring to the notice of the Collector the cases in which the Treasury Officer appears to be neglecting his duties.

NOTE 1.—The control of the currency, resource and remittance operations of the Government vests in the State Bank and this work is conducted, under the control of the Bank, by a number of Currency Officers each of whom is incharge of an office of the Issue Department of the Bank and is responsible for the work of territories within his jurisdiction. The jurisdiction of the various offices of issue over the Central treasuries is as given below :—

Office of Issue	Jurisdiction of the Office of Issue.
Karachi	Quetta and its sub-treasuries.
Peshawar	Kurram, Malakand, Miranshah, Chitral.

NOTE 2.—The procedure to be observed by the Treasury Officer with regard to custody of currency chests and verification of currency chest balances is regulated by the orders embodied in Part XIV.

Treasure.

54. Detailed rules for the custody of treasure, both specie and notes, are laid down in Part IV.

Treasurer.

55. The Treasurer is responsible for the handling of the money at treasury. It is the duty of the Collector to see that the Treasurer furnishes sufficient security to protect the Government against loss due to his negligence or fraud.

56. A model form of the Treasurer's security bond is given in Form T. R. 2.

Securities lodged as deposits may be returned after six months from the date of vacation of office by a Treasurer, but the bond shall be retained permanently, or until it is certain that there is no necessity for keeping it any longer.

Accountant.

57. The Accountant is responsible under the orders o the Treasury Officer for keeping complete records of cash and book transactions of the district and subordinate treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. He is also required to see that the rules and orders in force are observed in respect of all transactions of the treasury and to bring all cases of irregularity to the notice of the Treasury Officer.

58. The Accountant may be required to inspect, under the orders of the Treasury Officer, the account records of sub-treasuries and to check percentage of the initial accounts.

Section II.—Treasury Accounts.

Treasurer's Records.

59. The Treasurer shall maintain a simple cash (without subordinate registers), in which each receipt and payment shall be posted at the time and on the date on which they actually occur and in the order of occurrence.

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The Treasurer shall sign and immediately return to the Accountant (after the necessary entry in his accounts) all receipts for money received. He shall stamp all payment vouchers "Paid" and retain them for delivery to the Account Department when the books are compared.

60. When stamps or opium have been sold, the total sales shall be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the Accountant, so that the necessary entry may be made in the accounts.

Accountant's Books.

61. The form and procedure with regard to the initial accounts kept in the treasury and the methods and principles in accordance with which the accounts are kept, are governed by the directions contained in the Account Code, Vol. II. It is the duty of the Treasury Officer to satisfy himself that those directions are strictly observed, that the accounts are correct in all respects and that the record of receipts and payments are so clear, explicit and self-contained as to be produceable, if necessary, as satisfactory and convincing evidence of facts.

NOTE.—A complete record of cash transactions and book transfers relating to the district treasury, including those of sub-treasuries within its jurisdiction, will be kept in the Accountant's cash book. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book in accordance with the directions contained in the Account Code, Vol. II. The daily total from each subsidiary register should pass into the cash book.

62. The Treasury Officer shall prohibit any erasures or overwritings in the cash book and other registers of initial record or in any account or schedule and verify and initial every correction in them.

Sub-treasury Accounts.

63. The daily accounts of sub-treasuries are incorporated in the accounts of the district treasuries in accordance with the directions contained in the Account Code, Vol. II. It is the duty of the Treasury Officer to scrutinise and examine every item of receipts and payments shown in the daily accounts and point out, and watch against all irregularities in the same way as those at the district treasury. He shall examine and regulate the procedure of sub-treasuries, as far as he can, from the daily examination of their accounts.

NOTE.—If the Treasury Officer owing to the volume of sub-treasury transactions finds it difficult to scrutinise each and every sub-treasury voucher, he may at his discretion leave over the work to the Accountant, a percentage check not less than 20 per cent. being effected by him. All vouchers checked by the Treasury Officer himself must be initialled by him as a token of the fact that he has exercised the check.

64. The Treasury Officer shall see that the cash balance of the sub-treasury has been actually counted and certified by the Sub-treasury Officer on the closing day. The cash balance of the sub-treasury must be written in words as well as in figures, the words being written in such a manner as to leave no room for alteration or interpolation. The Treasury Officer

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is also required to observe special precautions to satisfy himself that Sub-treasury Officer's signature on the daily sheet and supporting documents is genuine and that the accounts have not been tampered with in transit. The accounts must invariably be sent by post.

Closing for the Day.

65. Subject to the directions contained in this behalf in the Account Code, Vol. II, the process of closing accounts for the day shall be as follows :--

(*a*) The daily total of each subsidiary register will be entered in the appropriate part of the cash book, which will then be totalled, and the balance memorandum at the top of the Accountant's balance sheet will be drawn up strictly in accordance with the directions contained in the Account Code, Vol. II. To the account balance thus brought out, the additions and deductions indicated at foot of the cash book form will be applied so as to bring out the cash balance at the district treasury.

(*b*) Meantime, the Treasurer will also sum both sides of his cash book and draw up his balance memorandum in the form of the Treasurer's daily balance sheet (Form T. R. 3.)

(*c*) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconcilement of the accounts balance of the district with that actually in the headquarters treasury; the latter excludes the balance in sub-treasuries or under remittance within the district, which the former includes.

(*d*) The following is memorandum of some of the more important parts of the verification. The Treasury Officer should—

(*i*) compare each entry of payment in a register with the payment order, ticking off each voucher as it is passed. This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment;

(*ii*) examine at least two of the totallings on each side, marking the totals as "Exd.";

(*iii*) see that the totallings are correctly carried from the register to cash book, initialling the totals as he thus compares them ;

NOTE.—This must be done, in the case of receipt registers, even when the total for the day is blank ; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all now entries in it are correctly carried to the cash book and initialling them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring all entries from these registers upon the cash book ; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash book.

(*iv*) verify the totalling of the cash book or get it done by some principal sub-ordinate officer, other than the Accountant, who should initial it as correct;

(*v*) see twice every week that all vouchers are properly arranged.

(*e*) Before signing the Treasurer's daily balance sheet, the Treasury Officer should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet, and satisfy himself on the following points :--

(*i*) that no uncurrent coins are left in charge of the Treasurer;

(*ii*) that no more small silver and copper, bronze and nickel coin is so left than is actually required for current use;

(*iii*) that the whole balance in sole charge of the Treasurer never exceeds his current requirements.

(*f*) The Treasury Officer should always be careful to sign the Treasurer's balance sheet in the evening of the day itself to which it refers, but the signature and comparison of the Accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The Accountant's balance sheet must not be signed, until it has been carefully agreed with the Treasurer's.

NOTE.—Ordinarily, the Treasurer's balance sheet should be compared and agreed with that of the Accountant before closing the treasury for the day and it is only when pressure of work renders this impossible that the comparison may be postponed till the following morning. When this is necessitated, the certificate over the Treasury Officer's signature at foot of the Treasurer's balance sheet should be altered in manuscript by cancelling the words "agreed with the Accountant's daily balance sheet, and" before the form is signed by the Treasury Officer which must be done before closing for the day. An additional certificate will then be added and signed by the Treasury Officer in the following morning, *viz.*, "agreed with the Accountant's daily balance sheet". For the 31st March and first few days of April it will be necessary for the Accountant to prepare a separate rough balance sheet on each of these days for comparison with that of the Treasurer as the completion of the Accountant's balance sheet for the 31st March has to await the receipt of the sub-treasury accounts.

(*g*) The foregoing provisions of this rule apply also to Bank treasuries, subject to the modification that in the absence of the Treasurer's balance sheet, the correctness of the daily accounts should be tested by a comparison of the totals of receipts and payments in the Accountant's cash book with the corresponding totals in the daily accounts received from the Bank.

NOTE.—When with the concurrence of the Accountant General the daily account of the Bank is submitted to a treasury in the morning of the day following that to which it refers, the signature and comparison of the Accountant's Books may be made in the evening instead of in the morning of the day on which the Bank's accounts are received, provided the pressure of work renders it necessary so to postpone it.

Closing for the Month.

66. (1) With the single exception of March for which the accounts of the district treasury must be kept open until receipt of daily sheet of every sub-treasury for 31st March, the monthly accounts shall be closed without fail on the last day of each month. Every endeavour shall be made to close the March accounts at the earliest possible date and, in any case, not later than the 5th of April.

(2) The latest date for the formal closing of the accounts of the several sub-treasuries for the month shall be so fixed by the Head of the Local Administration as to ensure the receipt of the day's returns at the district

treasuries before the end of the month. The transactions of every sub-treasury from the first to the fixed closing date shall be included in the account of the district treasury on the day of which the daily sheet is received; those of later days can only be brought on the account of the next month, even though the daily sheet is received before. The sub-treasury accounts for March must, however, be kept open up to the 31st of March in order that all receipts and payments taking place within the official year may, without exception, be brought into the accounts of the year.

67. (1) In closing the accounts of the district treasury for the month the month's totals of the subsidiary registers will be carried into the cash account in the case of receipts, and into the list of payments in the case of payments, the cash account being closed in accordance with the directions contained in the Account Code Vol. II. The cash must be verified by actual counting and the cash balance report made out in accordance with the procedure prescribed in Part IV.

(2) The monthly cash account shall be subjected to a very careful check by the Treasury Officer when it is laid before him. He must satisfy himself that the opening and closing balances of this account are not merely deductions from accounts but are statements of facts certified to have been verified by actual enumeration of coin and notes. The Treasury Officer shall also check each entry in the cash account and list of payments with the corresponding totals in the cash book and see that the totals of all the registers are correctly carried into the cash book.

NOTE.—If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably, he should compare the entries in the *plus* and *minus* memorandum of deposits, stamps, etc., with the entries in the account, *e.g.*, the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000; if the credit in the accounts be less, the difference must be traced and satisfactorily accounted for.

Monthly Accounts and Returns.

68. (1) A complete list of treasury accounts and returns to be rendered on different prescribed dates to the Accountant General, the Currency Officer and other authorities shall be kept at each treasury. The accounts and returns be written up in accordance with the directions contained in this behalf in the Account Code, Vol. II, and such orders and instructions as may be issued by the Collector.

(2) With regard to the punctual submission of the accounts and returns, the Head of the Local Administration shall view with severe displeasure any avoidable delay on the part of the Collector or of the Treasury Officer in the despatch of the preseribed accounts and returns with complete schedules and vouchers, particularly those required by the Government, the Accountant General and the Currency Officer concerned.

NOTE.—The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

69. Vouchers pertaining to each schedule relating to the cash account or the list of payments shall be numbered consecutively in a separate monthly

series and kept under lock and key in the order of payment till they are despatched. Before despatch of the lists of payments and schedules, the Treasury Officer shall, by inspection, satisfy himself that the required vouchers are all attached. He may find it profitable at intervals during the month to take up a schedule and see that all its vouchers are present in proper order and no payment can be made without a voucher, there can be excuse for the absence of any unless it be that for a specie remittance.

Section III.—Treasury Inspection.

General Rules.

70. Every Collector shall make a systematic inspection of the working of the treasury once a year with the object of ensuringthat the procedure actually observed at the treasury is in accordance with the rules and order in all respects and that the accounts and other records are properly maintained. The Inspection shall be carried out in accordance with the following instructions :—

(*a*) The strong-room should be first inspected, then the Treasurer's branch and lastly the Accounts branch.

(*b*) The cash balance should be verified, if not already done in the month preceding that in which the inspection is held.

(*c*) The following are some of the more important points to which personal attention must be devoted at the inspection:—

(*i*) that the arrangements connected with the strong-room for storage and custody of treasure, stamps, opium, padlocks and keys and other valuables are perfect and complete;

(*ii*) that cash, draft forms and cheque forms are handled strictly in accordance with the rules;

(*iii*) that the arrangements for the examination of money re- and of claims to be paid are satisfactory;

(*iv*) that the Treasurer and potdars have given adequate security and that the former has in addition furnished a security bond in proper form;

(*v*) that the Treasury Officer exercises a proper and adequate check over the working of the treasury;

(*vi*) a general review of the various records, registers, books of reference, etc., should be undertaken to see whether the detailed orders of competent authorities, issued since the date of last inspection relating to such matters as the issue of coins and notes, remittances, custody of padlocks and keys, stamps and opium, and maintenance of accounts are readily available for reference and have been properly maintained.

These points are not exhaustive and the Collectors have full discretion to add other items according to local needs. Neither the specification of these points nor the inspection carried out by an officer of the Pakistan Audit Department shall in any way diminish the Collector's personal responsibility for the efficient working of the treasury. As the inspection must be made as systematically and thoroughly as possible, it is open to the inspecting officer to extend his personal scrutiny to points not mentioned in this rule, which in his opinion require such scrutiny.

71. Copies of inspection memorandum and orders passed thereon by the Head of the Local Administration, shall be forwarded to the Accountant General for information.

Section IV.—Miscellaneous Provisions.

Deposit of Cash and Valuables of other Departments.

72. If for special reasons, the Head of the Local Administration, or the Collector when so empowered by the Head of the Local Administration, directs the cash chests belonging to any Government department to be lodged in the treasury for safe custody, the fact shall be reported for information of the Accountant General. A register shall be kept in the treasury in which the receipt and return of the chest should be duly acknowledged. The key or keys of the chests must not be kept in the treasury, nor shall the amounts of such chests be brought into the accounts of the treasury.

The Accountant General may report to the Head of the Local Administration any case in which the permission appears to have been improperly granted by the Collector.

73. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received into the treasury for safe custody at the discretion of the Collector. The procedure to be observed by the Treasury Officer in dealing with such articles may be laid down by the Head of the Local Administration. The value of such articles must not be brought into the accounts of the treasury.

Notices.

74. Notices shall be posted up conspicuously in the office of the hour at which the treasury closes for receipts and payments of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

75. The Treasury Officer shall personally see that the notices which he is required to exhibit, under standing orders or other instructions received from time to time, such as those regarding encashment of notes, the supply of small silver coin, nickel and copper, are exhibited conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the treasury can offer.

NOTE.—Notices regarding financial matters which may in any way commit the Government with the public, other than those issued by the Revenue or other departments should not be exhibited in any treasury unless the former is approved by the competent authority.

Part III.—Receipt of Government Moneys and Payment of such Moneys into the Public Account.

Section I.—General Rules.

General Instructions for Handling Cash.

76. Moneys tendered as dues of the Government or for deposit in the custody of the Government shall not pass through the hands of a departmental officer unnecessarily. Direct payment into the treasury or into the Bank by the person who tenders such money shall be insisted on, and direct payments arranged whenever this is practicable.

77. Save as otherwise expressly provided in these rules or in any authorised departmental regulations, the following rules shall be observed by all Government officers who are required to receive and handle cash :—

(*i*) Every officer receiving money on behalf of the Government should maintain a cash book in Form T. R. 4.

(*ii*) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.

(*iii*) The cash book should be closed regularly and completely checked. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book, and initial it as correct.

(*iv*) At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant General. Such certificates must be signed by the head of the office who should invariably date the signature.

(*v*) When Government moneys in the custody of a Government officer are paid into the treasury or the Bank, the head of the office making such payments should compare the Treasury Officer's or the Bank's receipt on the chalan or his pass book with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the treasury or the Bank. When such payments are appreciable, he should, as soon as possible after the end of the month obtain from the treasury a consolidated receipt for all remittances made during the month, which should be compared with the postings in the cash book.

(*vi*) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.

(*vii*) A Government officer who handles Government money should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government

officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government account.

(*vii*) The employment of Class IV servants to fetch or carry money should be discouraged. When it is absolutely necessary to employ a class IV servant for this purpose, a man of some length of service and proved trustworthiness should only be selected and, in all cases, when the amount to be handled is large, one or more guards should be sent to accompany the messenger.

NOTE.—The duties imposed by clauses (*ii*) to (*vi*) of this rule on the head of the office may be entrusted to a subordinate gazetted officer nominated by the head of the office for the purpose.

Receipt of Coin, Notes, etc.

78. Government dues or other moneys receivable on Government account may ordinarily be realised in legal tender coin or notes only. The conditions of legal tender and the currency of the various denominations of coin and notes are governed by the instructions embodied in Part XIV.

Cheques tendered in Payment of Government Dues.

79. (1) (*a*) At places where the cash business of the treasury is conducted by the Bank, cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.

The preliminary acknowledgment of the receipt of the cheque will be given in the form below :—

"Received cheque No.————for Rupees————drawn on———— on account of ———— ————."

as per chalan No.

NOTE.—The State Bank and the Imperial Bank of India reserve to themselves the right to refuse to accept cheques collection of which, in their opinion, cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

(*b*) In the event of the cheque being dishonoured by the bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, but the Government cannot accept any liability for loss or damage which may possibly occur as a resul of delay in intimating that the cheq has been shonoured.

(*c*) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

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(2) The Government may, in relation to any particular class of transactions involving payment of Government dues issue orders varying or relaxing any of the conditions prescribed in this rule.

79

NOTE.—The term 'Local banks' as used in this rule means banks (including the State Bank and the Imperial Bank of India), located in the Station in which a Bank treasury is situated.

80. Demand drafts shall not be distinguished from cheques for the purpose of these rules and, provided that the cheque is honoured on presentation, payment shall be deemed to have been made—

(*i*) if the cheque is handed over to the Government's bankers or to a Government officer authorised to receive money on behalf of the Government, on the date on which it is so handed over; or

(*ii*) if it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put into the post:

Provided that where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

NOTE.—The provisions of clause (*ii*) above apply *mutatis mutandis* to payments made to the Government by Postal Money Order or by any other recognised mode of remitting money by post.

81. Special rules for the acceptance from the public of cheques, bank pay orders and bank credit chalans in some departments are prescribed in their departmental regulations.

Grant of Receipt to the Payer.

82. (1) A Government officer receiving money on behalf of the Government must give the payer a receipt. The receipt shall be signed by a duly authorised officer who shall satisfy himself at the time of signing the receipt and initialling its counterfoil that the amount has been properly entered in the cash book.

(2) Where money is realised not in cash but by recovery from a payment made or a bill setting forth full particulars of the deduction, a receipt may be granted only if specially desired by the payer, the fact of the recovery having been made by deduction from the bill being clearly recorded on the receipt.

(3) All receipts must be written in figures and in words.

Form and Custody of Receipt Books.

83. Receipt books in machine-numbered Form T. R. 5 may be obtained from Stationery and Forms Office, Karachi (for offices in West Pakistan) and from Stationery, Forms and Publications Office, Dacca (for offices in East Pakistan). This standard form shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by departmental regulations to suit the convenience of any particular department or office.

84. The receipt books must be kept under lock and key in the personal custody of the officer authorised to sign the receipt on behalf of the Government.

85. Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

Issue of Duplicates or Copies of Receipts.

86. No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

Departmental Regulations.

87. Subject as provided in this section, the detailed procedure to be adopted in any particular department of the Government with regard to the realisation of Government dues and granting of receipt for the money realised may be prescribed by departmental regulations.

Section II.—Procedure for Paying Moneys into the Public Account.

Payment of Money.

88. Payments of money into the treasury or the Bank may ordinarily be made only in cash, but cheques, bank pay orders and bank credit chalans accepted under the provisions of rules 79 and 81 will be received for credit in the Public Account.

NOTE.—The conditions under which small coin and coin which is not legal tender, including foreign coins and coins of other than Pakistan Mintage, may be received at the treasury are regulated by the orders embodied in Part XIV.

89. Whenever under the provisions of sub-rule (2) of rule 7 moneys received on account of the revenues of the Governor General, instead of

being paid into a treasury or the Bank, are utilised to meet departmental payments, the gross receipts and the payments made therefrom shall be entered as receipts and expenditure in any record that may be kept of the payments into and withdrawals from the Public Account, and accounted for to the Accountant General. If the receipts are in excess of payments made, the excess shall be remitted to the treasury or the Bank, as the case may be, and save where it is otherwise provided in these rules, the officer making such remittance shall note on the memorandum or chalan presented under rule 92, the full amount of cash actually received by him, and *per contra*, the expenses disbursed therefrom, and not merely the net receipts.

When a departmental officer remits a cheque to the treasury or the Bank in adjustment of departmental receipts temporarily appropriated for departmental payments, the particulars of the cheque shall be noted on the chalan or remittance note.

90. An officer remitting a cheque to the treasury or to the Bank for transfer credit in the Public Account must endorse the words "Received payment by transfer credit to (*a*) ....." on the document. The officer who endorses a cheque in blank shall be held primarily responsible for the loss if by any chance such a cheque is paid in cash.

(*a*) The head of account to which the amount of cheque is creditable.

91. Cash may not be received by Treasury Officers from officers of the Government for supplies of service postage stamps, such supplies being regulated by the procedure laid down in rule 317.

Memorandum or Chalan.

92. Subject as otherwise provided in these rules, or unless the Government in relation to any particular class of transactions direct otherwise, any person paying money into a treasury or the Bank on Government account shall present with it a memorandum (or chalan) in Form T. R. 6, showing distinctly the nature of the payment, the person or Government officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit and, where necessary, for its allocation between Governments and departments concerned. As far as possible, separate chalans shall be used for moneys creditable to different heads of accounts.

NOTE.—Where under rule 557 or under any other special rule or order, revenue collected at outlying stations is permitted to be remitted to treasuries by means of money order, no chalan will be required, but the amount of the money order may be adjusted by book transfer on a receipt signed by the Postmaster in accordance with the procedure prescribed in rule 522.

93. Except as provided otherwise in these rules, chalans shall be presented in duplicate. Save where any other arrangement has been authorised by the Government for the supply of chalan forms, printed forms of chalans which may with advantage be bi-lingual, will be supplied by the Treasury Officer free of charge.

94. Duplicate chalans are not required when remittances are made to a treasury for obtaining State Bank drafts or cash orders, or when such

remittances are accompanied by remittance or pass books in which the Treasury Officer is required to acknowledge receipt of the remittance.

95. When money is paid by a private person into a treasury located in the same place as the departmental officer concerned in the payment, the chalan will, before presentation to the treasury, be signed by the departmental officer to whose account the money is to be credited. Otherwise the chalan shall be tendered in triplicate, one copy of the chalan being forwarded by the treasury to the departmental officer.

NOTE 1.—A special form of chalan has been prescribed for the payment of income-tax into treasuries. The portion which is marked "Original" should be sent to the income-tax Officer concerned.

NOTE 2.—A special form of chalan has been prescribed for the payment of Estate Duty into Government account. The portion marked "Original" should be sent to the Central Board of Revenue".

96. At places where the cash business of the treasury is conducted by the Bank, the chalan must, except as otherwise provided in Part VI, be presented to the Treasury Officer who will have it enfaced with an order to the Bank to receive the money and to grant a receipt.

Seamen's Money Orders.

97. A Shipping Master shall, at the close of each day on which Seamen's money orders are issued remit to the treasury at the station the amount received by him on that account including commission. The remittance shall be accompanied by an extract schedule in the form appended to the "Instructions to Shipping Masters in Pakistan" and the Treasury Officer's acknowledgments shall be taken in the pass book to be kept for the purpose.

Special Procedure applicable to Particular Departments.

98. The procedure to be observed by officers of the Defence, Railway, Posts and Telegraphs, Public Works and the Forest Departments in paying into the treasury or the Bank moneys received by them shall be regulated by the rule laid down in Part VII.

Section III.—Procedure at Treasuries in receiving Money and granting Receipts.

Checks to be applied at the Treasury.

99. The memorandum or chalan with which money is presented, shall be handed first to the Accountant (treasury clerk) who, if it is in order in all respects, shall initial it. Next, the person making the payment shall present it with the cash to the Treasurer, who must count and test the money, enter the amount in his own cash book, and sign the chalan which will again be taken to the Accountant for entry in his cash book and for preparation of a formal receipt for his own or the Treasury Officer's signature. Such a receipt only shall be the proper quittance.

100. Except as provided in rule 103, receipts for sums below Rs. 500 do not require the signature of the Treasury Officer and may be signed by the Treasurer and the Accountant. As regards receipts for sums received by transfer in account, which donot require the signature of the Treasurer, the Collector shall by an office order designate the person who shall attach the second signature in the case of sums, under Rs. 500. Receipts of Rs. 500 and over must invariably be signed by the treasury Officer.

101. If the chalan is in duplicate, triplicate or quardruplicate, the chalan marked "Original" shall be returned to the tenderer duly signed a receipt provided that, where under any authorised rule or procedure the "Original" chalan is required to be returned to the departmental authority or to be otherwise dealt with, the treasury receipt may be given on the duplicate or such other copy as may be specially marked for this purpose. In cases in which the chalan is accompanied by a remittance book or a pass book, the treasury receipts may be given on the remittance book or pass book, as the case may be.

102. Receipts for supplies of service stamps, when such receipts are to be given for cash received from the public or for cheques drawn by an officer of an indenting department, shall be given in Form T. R.-5. Such receipts shall always be signed by the Treasury Officer, whatever the amount may be.

NOTE 1.—The Defence Department has a special form of requisition for service postage stamps. The Treasury Officer should return this form duly signed. No separate receipt need be granted to the indenting officer.

NOTE 2.—When the value of stamps is paid by cheque and a separate indent in Form T. L. 35 is sent to the treasury under rule 317, the indent form should be recorded in the treasury and should not be signed by the Treasury Officer as a receipt.

Examination Fees.

103. Fees tendered by candidates for examinations conducted by the Pakistan Public Service Commission may be received at the treasury. A single receipt only is to be given and a duplicate may on no account be issued.

Remittance of Departmental Officers.

104. The procedure to be observed by the Treasury Officer with regard to remittances made by or in respect of the departments mentioned in rule 98, shall be regulated by the provisions contained in Part VII.

Sub-treasury.

105. The provisions of this section with regard to the receipt of money at district treasuries apply to sub-treasuries also, but, all receipts for money paid into a Central sub-treasury must be signed by the Sub-treasury Officer.

106. Deleted.

Bank Treasury.

107. The procedure to be followed by treasuries the cash business of which is conducted by the Bank with regard to moneys tendered for credit into the Public Account, and by the Bank in receiving such moneys and granting receipts for them shall be regulated by the rules laid down in Part VI.

Part IV.—Custody of Moneys relating to or standing in the Public Account.

Section I.—Cash in Departmental Chests—General Rules.

108. (1) Save as hereinafter provided, Government money not in the custody of a Central treasury or the Bank shall be kept in strong treasure chests secured by two locks of different patterns. All the keys of the same lock shall be kept in the same person's custody, and as a general rule, the keys of one lock shall be kept apart from the keys of the other lock and in a different person's custody whenever practicable. The chest shall never be opened unless both the custodians of the keys are present. When there is a police guard, the officer in charge of such guard shall hold the custody of the keys of one of the locks, and he must always be present when the chest is opened and until it is again locked.

(2) Heads of Departments may authorise a departure from the letter of this rule in any individual case in which either the amount of cash handled by the departmental officer, or the extent of insurance provided by any fidelity guarantee policy taken out by the office cashier, or any other special consideration, may be held to justify the adoption of a simpler and less costly arrangement without impairing the safety of Government money.

109. The duplicate keys of departmental treasure chests of the Public Works Department may, at the discretion of the Divisional Officer, be placed under his seal in the custody of the Treasury Officer. In the event of this practice being adopted, a duplicate key register shall be maintained and once a year, in each April, the keys must be sent for, examined and returned under fresh seal to the Treasury Officer, a note being made in the register that they have been found correct.

110. When under rule 72, departmental cash chests are lodged in the treasury for safe custody, the keys, of such chests must be kept with the departmental officer concerned who, and not the Treasury Officer, will be responsible for its contents.

111. Subject as provided in this section, the detailed procedure to be observed with regard to the custody of Government money in the possession of a departmental officer may be laid down by departmental regulations.

Section II.—Cash Balance in Central Treasuries.

NOTE.—The money held in a Central Treasury is usually divided into two parts, *viz* :—

(*i*) The treasury balance which forms part of the Public Account.

(*ii*) The currency chest balance which consists partly of Currency and Bank notes which are treated as not "in circulation" and partly of coin (rupees and gold coin) and one rupee notes which form a portion of the reserve held against the issue of notes in accordance with the provisions of the State Bank of Pakistan Order, 1948.

Money held in a small coin depot, where such a depot is located at a Central treasury, is kept entirely separate from the treasury and currency chest balances. The procedure for the custody and verification of balance in small coin depots is regulated by the provisions of Section IV of this part.

Security of Strong-Rooms.

112. The following rules shall regulate the security of strongrooms :—

(*i*) Without the special permission of the Head of the local Administration, no place should be used as a strong-room unless it is first certified to be secured and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer.

In certifying to the suitability of the room, the inspecting officer mentioned in clause (*ii*) may prescribe any necessary conditions as to the manner of storing the coins or treasure, such as that it should not be the manner of storing the coins or treasure, such as that it should not be piled on trestles but must be kept in boxes or that no bags or boxes be placed with in a prescribed distance of the wall or in any particular part of the room. The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

(*ii*) Existing strong-rooms should be inspected annually by the Executive Engineer, or by an experienced AssistantEngineer, or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose.

NOTE 1.—If in any district the treasury building is under the control of the District Board the District Engineer may be requested to undertake the annual inspection.

NOTE 2. —In districts in which the Public Works are in charge of the District Officer or the Political Officer acting as a Public Works Disburser, the Head of the Local Administration may authorise him to inspect the strong-rooms, provided a qualified Engineer is required to inspect them once in five years.

NOTE 3. —The inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

(*iii*) The District Superintendent of Police, or the Commanding Officer of the guard, if a Military one, should record an order prescribing the positions of the sentries and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not forming part of the building or fixtures, with the officer in charge of the treasury.

(*iv*) A copy of the inspecting officer's certificate and of the District Superintendent's or the Commanding Officer's order should be hung in a conspicuous place within the strong-room. It is the duty of the Treasury Officer to see that any conditions as to the manner of storage stated in these documents are complied with.

(*v*) The doors and windows of the strong-room must remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and the shutting of the strong-room.

113. As an exception to this rule, the opening of shutters may be permitted during office hours, in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that coin or valuables remain security packed under lock and key.

Custody of Padlocks and Keys of Strong-rooms.

114. (1) The following rules shall regulate the custody of duplicate keys of treasury strong-rooms and chests :—

(*i*) A register of all padlocks belonging to the district treasury and sub-treasuries and treasure chests should be maintained in the following form and kept in the strong-room of the district treasury :—

Date of receipt.	No. borne by padlock and keys.	No. of duplicates received.	Initials of the Treasury Officer who receives the keys or padlocks.	Date of removal of padlocks key or keys. or both.	No. and date of order sanctioning the removal.	Initials of Treasury Officer removing the padlock, key or keys or both.

Separate pages should be assigned to the district treasury and for each sub-treasury or treasure chest. Each sub-treasury should also keep a list of its own padlocks and keys in the above form, no entries being made under duplicate keys as no duplicate keys are to be kept at sub-treasuries.

(*ii*) Every padlock should have a number impressed upon it or attached to it by a metal or other label and the same number should be impressed on or attached to each key belonging to it. No two padlocks in the same district should bear the same number.

(*iii*) If a padlock becomes unserviceable or ceases to be required, or if any one of the keys belonging to it is lost, the circumstance should be reported to the Head of the Local Administration who will pass orders regarding the disposal of the padlock and keys. No padlock of which a duplicate key has been lost, should continue to be used in the same district. No spare padlocks should be kept at a sub-treasury, or except with the permission of the Head of the Local Administration at a district treasury.

(*iv*) No local mechanic should ever be allowed to repair a treasury padlock or to make a new key for one.

(*v*) All spare padlocks which are held in the district treasury with the approval of the Head of the Local Administration, and their keys, and all duplicate keys except those belonging to the locks of the district

treasury strong-room door, should be kept in the district treasury strong-room under double locks, the key of one lock being in the hands of the Treasury Officer and of the other in the hands of the Treasurer. The duplicate keys of the strong-room should be secured under the seal of the Treasury Officer and the Treasurer and deposited in the District Court or such other place as the Head of the Local Administration may direct. Once a year, in the month of April, they should be sent for, examined and returned to the appointed place under the fresh seals of the Treasury Officer and the Treasurer, a note being made in the duplicate key register that they have been examined and found correct.

(*vi*) Whenever the charge of a treasury is transferred, or a Treasurer is changed, all padlocks and duplicate keys belonging to the treasury should be examined and compared with the register, and a certificate signed that they have been found to be correct.

(2) The above rules may be modified in particular points to suit local convenience under the special orders of the Head of the Local Administration. The essential points which should be borne in mind in sanctioning any modification of the rules prescribed above are :—

(*i*) some person or persons should be held definitely responsible for the custody of duplicate keys ;

(*ii*) the whereabouts of the keys should be enquired into periodically and also whenever charge is transferred ;

(*iii*) when the loss of a key is discovered, it should be reported at once to the Head of the Local Administration, who should issue such orders as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen ; and

(*iv*) an unnecessary number of duplicate or spare locks and keys should not be supplied in the first instance, or retained when they have ceased to be required.

(3) At every inspection of a treasury under rule 70, the inspecting officer shall report whether he has found the padlocks and all keys (except the duplicate keys of the strong-room locks deposited elsewhere) correct and deposited in accordance with the rules.

Storing of Treasure.

115. (1) The following are authorised methods of storing coins and notes in strong-rooms : —

(*i*) *Coin.* Coin should be made up in bags of uniform size each containing Rs. 100, Rs. 500, Rs. 1,000 or Rs. 2,000, as is estimated to be most convenient for local conditions, but one of these sizes must be selected and adhered to. A slip in Form T. R. 7 showing the description and tale of the contents and signed by the person who has counted and examined them should be placed in each bag. The bags should then be tied up with string.

(*ii*) *Notes.* Notes should be made up in bundles of 100 each for each denomination, any balance of less than 100 forming a separate bundle. Each bundle should then be stitched with a label in Form T. R. 8 at

the top, showing the denomination and number of the notes and signed by the person by whom they have been counted and examined.

(2) Coin may be stored in either of the following ways :—

(*i*) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys should remain in charge of the Treasurer, the other in that of the gazetted officer in charge ; or

(*ii*) In bags of uniform contents piled upontrestles, but this method is not admissible unless every door, window, drain, skylight, ventilator, or other aperture in the walls of the strong-room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Coin may also be stored temporarily in boxes prepared for remittance in the manner prescribed in rule 688.

NOTE.—Gold coin must be kept in a separate safe or chest.

(4) All notes should be stored separately from coin in a tin box or other receptacle designed to protect them from the injury by damp, insects, etc. They should be kept in bundles of not more than 100 notes each, each bundle containing notes of one denomination only.

Precaution against Substitution of Good Coins by Uncurrent or Counterfeit Coins.

116. To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, shroffs and potdars or other subordinate officials who handle coin in treasuries must, on arrival for the day's work, give up to the Treasurer or a responsible subordinate to whom the Treasurer may entrust the duty, all coin carried with them at the time. This coin should be restored when the men are leaving office at the close of the day's work.

Custody of Treasury Balance.

117. Save as provided in this rule, the bulk of the treasury balance must remain under double locks, one key being held by the Treasury Officer and the other by the Treasurer.

The Treasurer may hold in his separate custody a sum sufficient for the convenient, transaction of Government business, which, together with the values of stamps, opium, etc., in his sole custody, must not be larger than the security given by him. The sum so held shall be seen and roughly verified by the Treasury Officer every night and locked up in the strong-room under double locks.

118. The following rules must be carefully observed in receiving money into or giving it out from double locks : —

(*i*) In receiving coin into double locks, the Treasury Officer should cause the contents of each bag to be emptied into the scales, weighed

and poured into another bag which should be tied up in his presence with the slip in Form T. R. 7 placed inside it. The bags thus tested should then be counted into the chest.

(*ii*) In receiving notes into double locks, the Treasury Officer should count the notes in each bundle and satisfy himself that the notes are all of the alleged value, that is, that a note of a lower denomination has not been included in a bundle for a higher denomination, and sign the label in Form T. R. 8 on the top as a token of this verification. The bundles thus tested should then be counted into the chest.

In the case of fresh notes of denominations of Rs. 10 and Rs. 5 received in a remittance from the Bank, the detailed check may be confined to one bundle in every ten taken at random.

(*iii*) Notes may be given out of double locks by counting the number of bundles.

(*iv*) Silver coin may be given out of double locks by counting the number of bags.

(*v*) Every amount passed into or passed out of double locks should be registered at the time in the Treasurer's daily balance sheet (Form T. R. 3) by the Treasury Officer with his own hand, and a memorandum should be kept in each chest showing its contents.

(*vi*) Money arriving from a distance too late in the day for examination may be kept in sealed bags under double locks but only until the next working day, the fact being recorded in the register of valuable mentioned in rule 72.

119. As an alternative arrangement a separate register in Form T. R. 9 may be maintained for recording in detail the transactions in connection with the issues from and deposits into double locks, when this is desired by the officer in charge of any individual treasury, and he is satisfied that such transactions are numerous and that a separate record is convenient and desirable. Each transaction in this register shall be initialled at the time by the Treasury Officer and the Treasurer but the corresponding entries in the Treasurer's daily balance sheet may be made by the Treasurer. The Treasury Officer's register shall be kept in the strong-room, and at the end of each day the Treasury Officer shall carefully check and attest by his initials, the double lock entries in the Treasurer's daily balance sheet by comparison with those in his own book.

Section III.—Verification of Cash Balance.

General Procedure.

120. In verifying the cash balance of the district treasury, the Collector, or such other officer as may be authorised to undertake this work shall satisfy himself by personal examination that the actual stock of coin and notes corresponds with the balances shown in the Treasurer's balance sheet (Form T. R. 3) and that the conditions laid down in clause (*ii*) of rule 42 are fulfilled.

121. The following procedure shall be adopted in verifying the cash balance by actual counting :—

(*i*) *Gold coin.*—The coin will be in bags of £100 each, the fractional part of £100 being kept in a separate bag. First any bag may be taken at random and 25 sovereigns counted from it. These may be placed in one pan of a scale and balanced against a like quantity counted and placed in the other pan. The contents of the second pan may then be transferred to the first and the whole balanced against a like quantity of sovereigns, which being transferred to the first pan, will raise its contents to £100. The contents of the other bags should be verified against this standard weight.

The contents of every bag containing a fraction of £100 as well as those of any bag found to weigh less than the standard weight should be verified by actual counting.

(*ii*) *Silver coin.*—(1) The coin is kept in bags, each containing a certain fixed amount. One bag may be selected at random and Rs. 50 or Rs. 100 counted out of it in detail and used as a weight in a small scale. Against this weight, other similar sums should be weighed until the whole contents of the bag are exhausted, care being taken all the while that the requisite number of parcels of Rs. 100 or Rs. 50 is made up. The whole amount thus tested may be taken as a verified weight of Rs. 1,000 or Rs. 2,000, as the case may be, and placed in one pan of a larger pair of scales.

(2) The whole number of bags should then be counted, and one in every twenty, taken at random, opened, and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. If their weight is less, they should be retested by weighment in sums of Rs. 100 as in the preceding sub-clause and if, on re-examination they are found correct they should be substituted for those taken before as the verified weight.

(3) Broken amounts may be verified by weighment in small quantities of Rs. 50 or Rs. 100 or Rs. 200.

NOTE.—With proper arrangements, about ten lakhs of coins can be tested in one hour by this process.

(*iii*) *Copper, bronze and nickel coins.*—The verifying authority may adopt any method of verification which he thinks satisfactory, but he must remember that he is *personally* responsible for the correctness of the balance stated by him. He should occasionally count the bags and examine their contents, but it is not essential to do so each month.

(*iv*) *Notes.* All notes of Rs. 100 must be personally counted by the verifying officer. For notes of lower denominations, the following plan is sufficient :—

The notes being in bundles of a certain marked number, a few notes at the top may be folded back, and the rest counted by clerks or assistants. The verifying officer will then see in the case of each bundle whether the addition of the notes folded back to the number already counted and marked, makes up the whole alleged number of the bundle.

The clerks or assistants engaged should not be persons responsible for the correctness of the bundle, and the verifying officer should satisfy himself that the notes in the bundle are all of the alleged value, that is, for example, that a ten rupee note is not counted as one of a fifty rupee note bundle.

NOTE.—These rules should be printed and pasted on a board and hung up in the strong-room in a conspicuous place.

122. On the first day of each month each Treasury Officer shall telegraph to the Currency Officer of the Bank in whose jurisdiction the treasury is situated (1) the total treasury balance on the last day of the preceding month without any details as to the denomination of notes or kind of coins, and (2) the net amount, if any, credited or debited under the head "State Bank Deposits" in the accounts for the preceding month. No telegram is necessary when the detailed cash balance report itself would reach the Currency Officer concerned by the third of the month.

Treasuries rendering account to the Accountant General, Pakistan Revenues shall send the telegram to that officer instead of to the Currency Officer.

NOTE.—In respect of balances in a Central sub-treasury working under a Provincial district treasury, the telegram will be sent by the Treasury Officer in charge of the Provincial district treasury.

Cash Balance Report.

123. On the first working day of each month detailed cash balance report shall be despatched to the Currency Officer of the Bank in whose jurisdiction the treasury is situated. In the case of treasuries under the audit control of the Accountant General, Pakistan Revenues, a copy of the report shall be sent to that officer also.

124. The report shall be prepared in Form T. R. 10 which, save under the circumstances specified in rule 45, must be signed by the Collector with a certificate that he has personally verified the several details of coin and notes held. Whether it agrees with the account or by any chance disagrees, the report must state the literal facts and include with the cash found in the treasury the balances of the several sub-treasuries on the last dates for which their returns have been included in the accounts of the district treasury.

NOTE 1.—For treasuries the cash business of which is conducted by the Bank, the report may be modified as shown in Form T. R. 10. Such reports should show the details of balances at non-Bank sub-treasuries only, but a separate memorandum should be attached showing the value of small coin of each denomination and of uncurrent coin of each class held by the Bank, the necessary information being obtained from the Bank on the last day of each month.

NOTE 2.—When the verification of cash balance takes place on a date other than the first of a month, it should be reported to the Currency Officer concerned in the usual form of the cash balance report.

NOTE 3.—In respect of balances in a Central sub-treasury working under a Provincial district treasury, a separate cash balance report will be rendered by the Treasury Officer in charge of the district treasury.

125. The total balance must be stated in words, and its distribution between the district treasury and sub-treasuries shall be exhibited so as to show the amounts held in each in gold coin, in notes, in silver rupees and half-rupees, in small silver, in nickel and in bronze and copper. The amounts

of notes of each denomination must be shown separately. In the case of the balance at the district treasury, the amounts under double locks and under Treasurer's single lock shall also be noted separately.

Section IV.—Balances in Small Coin Depots. Custody and Verification.

NOTE.—Depots for the custody and issue of small coin have been established at all currency offices some treasuries and certain branches of the Imperial Bank of India. A list of the depots is given in the "List of Treasuries and Sub-treasuries in Pakistan printed as Appendix 9 to Treasury Rules the balance of all small coin depots are balances of the Central Government.

The accounts of the depots are to be maintained in accordance with the directions contained in the Account Code, Vol. II.

126. The provisions of Section II of this part with regard to the storage and custody of coin held in treasury balances shall apply also to storage and custody of coin held in small coin depots located at treasuries · provided that where a depot is located at a Provincial treasury, the procedure for the safe custody of coin held in such a depot may be such as may be prescribed by the Minister of Finance of the Province after consultation with the Accountant General.

The Bank is responsible for the safe custody of coin in small coin depots at Currency Offices and at branches of the Imperial Bank of India.

127. (1) The balances on the 31st March and the 30th September of the depots located at district treasuries shall be verified by the Collector and the results of the verification reported in the cash balance reports for those months. When the Collector is absent from the station and is unable to conduct the verification in person, the balances may be verified by the officer who signs the accounts under rule 45, or by any other gazetted officer deputed by the Collector for the purpose.

(2) The numbers of boxes and bags of each class of coins shall be counted at the time of verification and it must be seen whether the seals on the boxes or bags are intact. The contents of five per cent. of the bags in the case of silver coins shall be verified in the manner laid down in clause (*ii*) of rule 121. The contents of two per cent. of the bags or boxes in the case of nickel coins and one per cent. of the bags or boxes in the case of bronze and copper coins shall be verified by actual counting.

NOTE.—In the case of depots located elsewhere than at the headquarters of the district, if the Collector is unable to verify the balance, the verification may be conducted by a gazetted officer nominated by him and, if a gazetted officer is not available, by the Sub-treasury Officer.

128. The balances of small coin depots located at Currency Offices will be verified by an officer of the State Bank at convenient intervals. In the case of depots located at branches of the Imperial Bank of India, the Imperial Bank of India, will conduct the verification, subject to the right of the Government to make independent verification, if and when necessary, either through its own officers or with the assistance of the State Bank.

129. No report of verification need be made to the Accountant General but a certificate in such form as may be prescribed by the Auditor General of verification of the balance in each small coin depot will be furnished to the Accountant General in April every year in respect of the last verification conducted in the preceding financial year.

Part V.—Withdrawal from the Public Account.

Chapter I.—General Rules.

Section I.—Claims for Withdrawal.

Mode of Withdrawal.

130. Save as otherwise specially provided in these rules, money may not be withdrawn from the Public Account except by presentation of bills.

The purposes for which and the conditions under which money may be drawn by cheques are specified in this and subsequent parts of these rules.

Explanation.—A *bill* is a statement of claims against the Government containing specification of the nature and amount of the claim either in gross or by items, and includes such a statement presented in the form of a simple receipt.

A bill or a cheque becomes a *voucher* when it is only receipted and stamped "paid".

Presentation of Claims.

131. Save as hereinafter provided, all bills or cheques in payment of claims against the Government shall be presented at the treasury or at an authorised office of disbursement duly receipted, and stamped where necessary.

At places where the cash business of the treasury is conducted by the Bank this rule shall apply subject to the provisions of Part VI.

132. Except as expressly provided in these rules, or as the Collector may arrange locally in special cases for particular classes of claims, no bill or cheque may be presented at a sub-treasury, without being first submitted to, and the payment directed by, the Treasury Officer :

Provided that whereunder the provisions of these rules or under any special order of the Collector, a sub-treasury is permitted to cash a certain class of bills or cheques without the orders of the Treasury Officer, the payment of such bills or cheques shall not, except under special arrangement and on particular occasions, be made at the district treasury also.

NOTE.—Payments which have to be made at sub-treasuries may be arranged by obtaining cash orders or State Bank drafts issued by the district treasury in accordance with the provisions of these rules.

133. When a person not in the Government employment claims payment for work done, service rendered, or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the head of the department or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

NOTE.—Payments to pensioners are governed by special rules prescribed in Chapter VI of this part.

134. Subject as provided in rule 406, or unless in any case the sanctioning authority directs otherwise, all bills for grants-in-aid, contributions, etc., to local bodies, religious, charitable or educational institutions and other non-Government bodies or persons shall be presented for payment either through some responsible Government official, or after they have been countersigned by him.

135. The procedure to be observed by disbursing officers of the Defence, Railway, Posts and Telegraphs, Public Works, Forest and other Central Departments and offices specified in Part VII in making withdrawals from the Public Account, shall be regulated by the provisions of that Part.

Arrear Claims.

136. No claims against the Government not preferred within six months of their becoming due can be presented without an authority from the Accountant General. This rule does not apply to claims of Rs. 5 or less which are preferred within one year of their becoming due, nor does it apply to payments of claims on account of pensions, which are regulated by rule 369, nor to payments of interest on Government securities or any other class of payments which are governed by special rules or orders of the Government.

Payment through States which have acceded to Pakistan or Private Bankers.

137. In every case in which it is deemed necessary to utilise the treasury of a State which has acceded to Pakistan or the agency of a bank or of a private banker for disbursement of any claims due by the Government, such claims shall, unless there are express orders of the Government to the contrary, be presented in accordance with the procedure prescribed in these rules for presentation of claims at a Government treasury.

General Instructions regarding the Preparation and Form of Bills.

138. The following instructions with regard to the preparation and form of bills shall be observed :—

(*i*) Printed forms of bills in English should be adopted as far as possible ; but when, from any circumstances, a bill in any language used in Pakistan is unavoidably necessary, a bi-lingual form should be used.

(*ii*) If, in any case, the use of a bill purely in any language used in Pakistan becomes unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee and the nature of the payment.

(*iii*) All bills must be filled in and signed in ink. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee may, however, be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space

for interpolation as in the following examples : "Rupees twenty-six only", "Rupees twenty-five, 0-4-0".

(*iv*) All corrections and alterations in the total of a bill should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made.

Erasures and over-writings in any bill are absolutely forbidden and must be avoided ; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the drawing officer setting his dated initials against each.

(*v*) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the budget being taken as a guide. The classification should also show whether the expenditure is voted or charged (non-voted), and, as far as practicable, its allocation between departments or Governments, where necessary.

(*vi*) Charges against two or more major heads should not be included in one bill, but the Treasury Officer or any other disbursing officer will not take exceptions to a bill on this ground, unless the items require different action in his office, such as entry in different registers.

This rule does not apply to the allowances of a Government servant drawn with pay, as in such cases the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitable wholly to the Central Government.

(*vii*) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a gazetted officer or by a responsible subordinate specially authorised in this behalf by the head of the office.

This rule does not authorise a Treasury Officer or any other disbursing officer to refuse payment of a bill on the ground that the charge has not been sanctioned. The responsibility for incurring unsanctioned charges rests with the drawing officer.

(*viii*) Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers acquittance rolls etc. If, for any reason such as illiteracy or the presentation of receipts in anticipation of payment it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials either separately for each payment or by groups, as may be found convenient.

(*ix*) When the drawing officer requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

NOTE.—The general position in regard to endorsements on bills is set out in rule 171.

(*x*) When payment is desired wholly or partly by a State Bank draft a formal application for the draft should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

(*xi*) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by Postal Money Order the bill should be accompanied by properly prepared money order form or forms, as the case may be. The amount of the money order as well as the amount of commission due thereon should be shown as deductions in the bill. The purpose of the money order must be briefly stated on the acknowledgment portion of money order forms in continuation of the entry "Received the sum specified on the reverse on—," sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

139. Pies shall be eliminated from amounts payable on a bill where this is required under the provisions of rule 789.

Special Instructions applicable to Particular Kinds of Claims.

140. The forms prescribed for the preparation of bills relating to various classes of claims such as pay and allowances of Government servants, contingencies, pensions etc. and procedure to be observed in the presentation of such claims, are specified under relevant heads in subsequent chapters of this part.

Signature and Countersignature on Bills.

141. Unless the Government have expressly authorised it in the case of any specified office, no payment may be made on a bill or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters *for* him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on a bill is given by a mark or seal or thumb impression, it shall be attested by some known person. Signature in Vernacular characters must always be translierated.

142. The head of an office may authorise any gazetted officer serving under him to sign a bill or order *for* him, communicating the name and the specimen signature of the officer to the disbursing office concerned. This will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

143. Bills requiring previous countersignature shall not be presented at a disbursing office before such countersignature has been obtained.

144. Bills which under any rule or order require to be pre-audited by the Accountant General before disbursement shall not be presented to the Treasury Officer except through the Accountant General.

Duplicates and Copies of Bills, etc.

145. (1) No Government officer may issue duplicates or copies of bills or other documents for the payment of money which has

already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases if any, in which, by any rule or order duplicates have to be prepared and tendered with the originals.

(2) In case of a bill passed for payment at a treasury but lost before payment the Government officer who drew the original bill shall ascertain from the treasury that payment has not been made on it before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the word 'duplicate' written in red ink. The fact that a duplicate bill has been issued shall be immediately communicated to the Treasury Officer with instructions to refuse payment on the original bill if presented.

(3) When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may be only initialled. If the previous audit of the Accountant General is required only the original copy shall be sent to that authority.

Stamps for Receipt.

146. Receipts for all sums exceeding Rs. 20 must be stamped under section 3 read with item 53 of Schdule 1 of the Stamp Act (Act II of 1899) unless they are exempt from stamp duty.

A list of authorised exemptions relating to receipts is given in Appendix 2.

NOTE.—In determining whether the receipt obtained in respect of an amount drawn on a bill preferred against Government should be stamped or not, the gross amount of the bill and not the net amount payable should be taken into account, unles the receipt is exempted under the exceptions referred to above.

Cheques.

147. Save as expressly provided in these rules, no person is authorised to draw on a treasury by means of cheques without special order of the Government and before he has been placed in account with that treasury by the Accountant General.

148. (1) Subject as hereinafter provided in this rule, cheques shall be drawn on forms in cheque book supplied by the district treasury to disbursing officer concerned.

Cheque books required for use on the Bank shall also be obtained from the treasury and not from the Bank.

(2) Drawing officers of the Defence, Railway and Posts and Telegraphs Departments shall obtain their supplies of cheque books under departmental arrangements.

(3) The Drawing officers who may be authorised by the Government to write cheques by means of cheque-perforating machines will obtain their supply of cheque forms by requisition from the Controller of Stamps, Karachi. Such cheque forms will be in continuous lengths and will not be bound in books.

149. The Treasury Officer shall supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorised to draw on the treasury.

150. A separate cheque book shall be used for each treasury or sub-treasury except by offices using cheque-perforating machines. Cheques books obtained from a particular treasury shall not be drawn on other treasures or sub-treasuries of other districts.

151. The drawing officer shall notify to the treasury upon which he draws the number of each cheque book which from time to time he brings into use and the number of cheques it contains. In the case of sub- treasuries, the advice shall ordinarily be sent through the district treasury; but in cases of emergency, it may be sent direct to the Sub-treasury Officer, a copy being forwarded simultaneously to the Treasury Officer.

NOTE.—In case of cheques written by means of cheque perforating machine, there will be no separate book number on the cheque forms, nor will any separate series of numbers be assigned to the cheques to be drawn on a particular treasury, but cheques bearing numbers in the same series may be drawn on different treasuries with which the drawing officers may be placed in accounts. The numbers assigned to cheque forms in use during a particular period will be intimated to all the treasury officers by the drawing officer concerned and the treasury officer should honour a cheque if it bears one of the numbers included in a series intimated to him periodically by the drawing officers.

152. Cheque books shall on receipt be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the fly-leaf.

153. Before a cheque book is brought into use, all the cheque forms in it shall be marked by a distinguishing letter. Cheques drawn by a drawing officer on a particular treasury shall be distinguished by a different letter from those drawn by his subordinate officers against his drawing account on that treasury and also from those drawn by himself on any other treasury or sub-treasury.

154. Each cheque book must be kept under lock and key in the personal custody of the drawing officer who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer.

155. The loss of a cheque book or a blank cheque form shall be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.

156. All cheques shall have written across them in words at right angles to the type a sum a little in excess of that for which they are granted; thus "under rupees thirty only" will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30; and similarly "under rupees eight hundred only" will mean that it is for less than Rs. 800, but not less than Rs. 700. The amount shall be written in the manner prescribed for bills in clause (*iii*) of rule 138 and no abbreviations such as "eleven hundred" for " one thousand one hundred" is permissible.

NOTE 1.—In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word 'one' into 'four' by prefixing an 'f' and changing the 'e' into an 'r', the figures being easily altered to correspond. The word 'twenty' written carelessly has also sometimes been changed into 'seventy'. The drawer of a cheque in which these words occur should, therefore, so write them as to make the fraud impossible, and the Treasury Officer should examine the words and corresponding figures with special care.

NOTE 2.—The cross entry is not necessary if the amount in words is type-perforated by special cheque-writing machine.

NOTE 3.—All cheques should be written in special cheque writing ink obtainable from the Controller of Stationery and Printing.

157. (1) Cheques drawn in favour of Government officers and departments in settlement of Government dues shall always be crossed "A/c payee only - not negotiable ".

(2) In the absence of a specific request to the contrary from the payee, cheques drawn in favovr of corporate bodies, firms or private persons shall also be crossed. Subject to any instructions received from the payee, a cheque shall be crossed " ———— & Co.", with the addition if the words " Not negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque *specially* (instead of by the *General* crossing "————& Co.") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/c payee only—not negotiable ".

This rule shall apply to all cases where the use of crossed cheques is prescribed.

NOTE.—The procedure prescribed in this rule applies *mutatis mutandis* to Pakistan Postal Orders used for remittance of money on Government account.

158. (1) Every cheque in favour of a Government officer must be made payable to order only ; but when the payee is not in Government service, the drawer may, at his request, make the cheque payable to bearer. The Treasury Officers will, therefore, cash cheques payable to "A. B. or bearer ", except when A. B. is a Government officer. If a cheque payable to person not in Government service " or bearer " or payable to such person or such person " or order " is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the regularity of the endorsement, if any, by which such person has become the holder of the cheque.

(2) Ordinarily a cheque payable to order shall not be cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receive cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule will cause inconvenience, he may specially authorise in writing a subordinate gazetted officer to endorse for him cheques drawn in his favour by his official designation.

NOTE 1.—Endorsements by duly constituted and authorised attorneys of cheques payable to the order of their principals may be acted upon by the Treasury Officer. It is, however, necessary that such powers of attorney should be registered at the treasury.

NOTE 2.—In cases in which a cheque is presented not for cash payment but for transfer credit in the treasury accounts, the procedure prescribed in rule 90 should be followed.

159. No advice of the issue of any cheque need be sent to the treasury.

160. As a general rule, cheques shall not be issued for sums less than Rs. 10 unless this is permissible under the provisions of any law or rule having the force of law ; but the following cases are exceptions to this rule :—

(*i*) Cheques of the Defence Department drawn for payment elsewhere than at the station where the drawing officer himself is located, may be drawn for a sum not less than one rupee.

(*ii*) *Deleted.*

(*iii*) The Custom Department is authorised to issue cheques in favour of the Post Office for sums less than Rs. 10 for remittance by money order of refunds arising out of reassessment of customs duty on Postal parcel.

(*iv*) The Income-tax Department is authorised to issue cheques in favour of the Post Office for sums less than Rs. 10 for remittance by money order of refunds of income-tax and super-tax.

NOTE.—In the case of the Postal Section of the Posts and Telegraphs Department, the lowest sum for which a cheque may be issued is Rs. 100.

161. All corrections and alterations in a cheque shall be attested by the drawing officer by his full signature.

162. Cheques shall be payable at any time within three months after the month of issue; thus a cheque bearing date any time in January is payable at any time up to 30th April.

If the currency of a cheque should expire owing to its not being presented at the treasury within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it.

163. A Government officer authorised to draw cheques on sub-treasuries shall give notice to the Treasury Officer from time to time of the probable amount of his drawings on each sub-treasury, in order that funds may be provided as far as possible.

Where sub-treasuries are incharge of persons not aquainted with English, bi-lingual cheques shall be used, and if these cheques are not used, paying officer is responsible for calling attention to this rule.

164. When it is necessary to cancel a cheque, the cancelment must be recorded on the counter-foil, and the cheque, if in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession, he must promptly address Treasury Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.

165. (1) If a drawing officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on, forwarding for signature a certificate in the following form:—

"Certified that cheque No.————dated————for Rs.————reported by (the drawing officer) to have been drawn by him on this treasury in favour of————has not been paid, and will not be paid if presented hereafter."

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(2) If, after search through the lists of cheques paid, the Treasury Officer find that the cheque has not been cashed, he will sign and return the certificate taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards, the Treasury Officer shall refuse payment and return the cheque to the person presenting it after writing across it " payment stopped ".

(3) The drawing officer, on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled, and may issue another.

166. If a cheque is issued by the Government in payment of any sum due by the Government and that cheque is honoured on presentation to the Government's banker, payment shall be deemed to be made—

(*i*) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or

(*ii*) if it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

NOTE 1.—The provisions of clause (*ii*) above apply *mutatis mutandis* to payments made by the Government by Postal Money Order or by any other recognised mode of remitting money by post.

NOTE 2.—Cheques marked as not payable before a particular date should not be charged to the accounts until the date on which they become payable.

167. The provisions of rules 147, 150 to 157, and 159 to 162, as also of rule 164 and 165 apply to cheques drawn on the Bank.

Letters of Credit, Assignments and other Orders for Payment.

168. (1) When under the provisions of these rules or under any special order of the Government, a letter of credit or assignment (Form T. R. 11) is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the officer credited shall have authority to draw on the particular treasury on which the letter of credit or the assignment, as the case may be, has been issued.

(2) A drawing officer in whose favour a letter of credit or assignment has been issued is not permitted to draw the whole amount and place it in a separate drawing account at the treasury or the Bank or in a private account.

NOTE.—Form T. R. 11 prescribed for letters of credit is a general form which may be modified by the Accountant General where necessary to meet the special requirement of any particular drawing officer.

169. (1) At places where the cash business of the treasury is conducted by the Bank, any letters of credit or assignments issued on the treasury shall also be communicated to the Bank.

If the drawing officer in whose favour a letter of credit or assignment has been issued requires funds both at the headquarters and at a sub-treasury, the Treasury Officer shall provide the funds at the sub-treasury, advising the Bank of the amount to be placed at the credit of the drawing officer at the headquarters.

(2) Letters of credit issued in favour of Post Offices shall lapse at the close of the month for which they are issued, In all other cases, a letter of credit or assignment shall lapse at the close of the financial year in which it is issued and a cheque drawn before, but paid after the end of the year, shall be taken against the letter of credit or the assignment of the year in which it was drawn, If this causes overdrawal of the credit, the excess shall be treated as an overdrawal and the attention of the authorities concerned shall be drawn to the irregularity.

170. (1) Subject as hereinafter provided, and in the absence of any distinct rule or order to the contrary, an order or authority issued by an Accountant General, whether in the form of letter, telegram, enfacement on bill, or otherwise, for payments to be made at a place outside the limits of his on jurisdiction, may not be communicated to the Treasury Officer or the disbursing office concerned except through the Account General within whose jurisdiction the treasury or the disbursing office is situated.

(2) The Accountant General, Pakistan Revenues, may, with the concurrence of another Accountant General, issue payment orders direct on selected treasuries outside their jurisdiction.

(3) The Comptroller, North West Frontier Province may issue payment order in respect of the Zhob Militia Pishin Scouts and Deputy Inspector General, Frontier Corps, Quetta.

(4) *Deleted.*

(5) The Accountant General, Pakistan Revenues, may, in order to provide funds required by touring committees and commissions of the Government, issue the requisite letters of credit on any treasury or office of the State Bank, without the intervention of the Accountant General within whose jurisdiction such treasury or office of the Bank is situated.

Endorsement on Cheques Bills, etc.

171. All cheques, bills, etc., preferable at a treasury for payment, being non-negotiable instruments, can be endorsed only once in favour of the specific party to whom the money is to be paid:

Provided that—

(1) When the endorsement is made on a cheque or a bill in favour of a banker, a second endorsement can be made by the banker in favour of a messenger for collection only, and

(2) In the case of a contingent bill which has been endorsed in favour of a firm of suppliers under sub-rule (1) of rule 303, the firm can re-endorse it to its banker or to a messenger for collection only, and the banker can in turn endorse it to a messenger for collection only. Thus, in all, three endorsements are permissible in such cases, provided that of the three one is to the payee's banker and one is to a messenger for collection only.

NOTE.—Cheques drawn directly on the Bank without the intervention of the Treasury Officer are negotiable instruments and are not subject to the provisions of this rule.

Specimen Signatures and other Safeguards.

172. Every Government officer who is authorised to draw cheques or sign or countersign bills payable at a treasury shall send a speci-

men of his signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned.

Specimen signatures when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

The procedurr prescribed in this rule shall be observed *mutatis mutandis* by all Government officers who are authorised to draw upon the Bank or any other office of disbursement.

173. The Accountant General will supply all Treasury Officers and other disbursing officers within his audit circle as also other Accountants General to whom he may issue authority for payment direct, with an attested copy of the specimen signature of all gazetted officers serving under him who are authorised to draw cheques or sign payment orders on bills or to issue letters of authority for payment to be made by such Treasury Officers, disbursing officer, Accountants General. Attested copies of specimen signature of such gazetted officers serving under him as are authorised to draw cheques or sign payment orders upon the Bank will also be supplied by the Accountant General to the Bank.

When any change of office, occurs among the gazetted officers aforesaid the fact will be intimated and attested copies of the specimen signature of the relieving officers supplied to the Treasury Officers disbursing officers and the Accountants General concerned as well as to the Bank.

NOTE.—The provisions of this rule are not applicable to cases in which an authorisation of payment is issued by a Defence Accounts Officer upon other Accountants General and *vice versa*.

174. All orders and authorities for payment issued from one Accountant General's office on another will be stamped with a special seal which will remain in the personal custody of the officer signing them and specimen impressions of the seal duly attested will be supplied to all Accountants General concerned.

NOTE.—The provisions of this rule are not applicable to payment orders issued by or upon Defence Account Officers.

Section II.—Payment of Claims at the Treasury.

Introductory.

175. The rules of procedure prescrscribed in this section are designed primarily for the guidance of Treasury Officers in dealing with claims upon the Government that may be presented to them for disbursement. Special rules applicable to treasuries the cash business of which is condncted by the Bank, are laid down in Part VI.

176. Unless there be anything repugnant in the subject or context and subject to such variation or modification as may be authorised by departmental regulations the rules prescribed in this section shall be followed generally by officers in charge of Military treasure

chests, Post Offices and other offices of disbursement mentioned in rule 6 in dealing with claim against the Government that may be presented to them for disbursement.

Checks to be applied at the Treasury on Claims Presented.

177. The bill, cheque or other decument presented as a claim for money shall be received and examined by the Accountant and then laid before the Treasury Officer who if the claim is admissible, the authority good, the signature and counter-signature where necessary genunine and in order and the receipt a legal quittance, will sign the order for payment at the foot of the bill etc. taking care to adopt the precautions prescribed in clause (*iii*) of rule 138. Careful attention must also be given to the instructions contained in these rules regarding the completion of bills, cheques, etc., presented in support of claims against the Government.

178. (1) All corrections and alterations in an order of payment must be attested by the dated initials of the Treasury Officer.

(2) Corrections and alterations in orders of payment given by the Treasury Officer on the Bank must be attested by his full Signature.

179. Special care shall be taken that all bills, cheques, etc., passed for payment at the treasury are paid on the same day and that no payment is made, except under the written pay order of the Treasury Officer.

180. (1) When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter authorising him to take the payment. The signature of the messenger or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the payee.

(2) In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the Trearury Officer shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

181. Special precautions must be taken by the Treasury Officer as regards all bills and documents showing signs of alteration ; and if such documents frequently received from any office, the alteration of the head of the office shall be formally drawn to the irregularity.

No document bearing an arasure can be accepted and payment on such documents shall be refused by the Treasury Officer and a fresh document called for.

182. With regard to claims presented either on bills or on cheques, the signature of the drawing officer shall be compared carefully with his specimen signature received under rule 172, before payment is ordered. In the case of payment to be made on the authority of an order purporting to have been issued from the officc of an Accountant General, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under rule 173.

NOTE.—Specimen signature received by the Treasury Officer should be carefully pasted in guard files, which must be kept in the personal custody of the Treasury Officer.

183. The Treasury Officer shall check the arithmetical computations on bills.

NOTE.—When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Treausry Officer should not return such bills but should correct them and pay the corrected amount of the bill. Similarly, where bills contain doubtful items which can easily be eliminated, the Treasury Officer should disallow the doubtful items and pay the remainder of the bill. In all cases the corrections made and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Accountant General (or the Treasury Officer in the case of payments made at a sub-treasury).

184. A register shall be kept in each treasury showing the names of all gazetted Government servants drawing their pay and allowances or leave salary from that Treasury, and as such pay slip or leave salary certificate is received from the Accountant General, the amount of pay and allowances or leave salary which it sanctions, shall be entered against the name of the Government servant concerned. As each pay or leave salary bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

185. The bills for pay and allowances or leave salary of a gazetted Governmen servant who is about to retire or proceed on leave out of Pakistan shall be separately submitted to the Accountant General for special audit on the date of payment or as soon afterwards as the intention of the Government servant to retire or to proceed on leave becomes known to the Treasury Officer.

186. A Treasury Officer shall not undertake correspondence for Government servant or a private individual making a claim to any special allowance or concession, but request the person concern to address the Accountant General either direct or through his own official superior, as the cas may be.

Payment to persons not in Government Employment.

187. (1) When a person not in Government employ claims payment for work done, services rendered, or articles supplied, the Treasury Officer shall, subject as provided in rule 133, require the submission of the claim by the head of the department or other responsible Government officer concerned.

(2) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of the department or responsible official is insufficient, an order from the Accontant General must be sought by furnishing that officer with any necessary particulars for obtaining the sanction of the Government should such be needed.

(3) In any event if a bill be drawn by a person not in Government employment, the Treasury Officer shall use special precautions for satisfying himself of the identity of the applicant for payment.

(4) In all doubtful cases the Treasury Officer shall take the orders of the Collector who is expected to assume the responsibility of his position and exercise a proper amount of care and discretion in this matter. When the necessity occurs the Collector shall immediately report the fact to the Accountant General.

NOTE.—Payments due to contractors may, ifso desired by them, be made to their banks instead of direct to contractors, provided that the department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document, such as a power of attorney or transfer deed, conferring authority on the bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by the Government, or his signature on the bill or other claim preferred against the Government, before settlement of the account or claim by payment to the said bank. While the receipt given by a bank will constitute a full and sufficient discharge for the payment, contractors should wherever possible be induced to present their bills duly receipted and discharged through their bankers.

Nothing herein contained should operate to create in favour of the bank any right or equities *vis-a-vis* the Government.

188. The Treasury Officer shall, at the time of making payments to non-officials either on behalf of the Government or any local authority on account of fee, commission, bonus, remuneration or reward of any kind communicate the fact with the addresses of the payees to the Income-tax Officer concerned if the amount of each payment is not less than Rs. 250.

Cheques and Letters of Credit.

189. Stocks of cheque books required for supply to the drawing officers under rule 148 shall be kept by the treasury Officer, supplies being obtained periodically from the Accountant General. Cheque books shall on receipt be examined carefully and the number of forms in each book counted, a certificate of count being recorded by the Treasury Officer on a fly-leaf. They shall be examined again when issued to drawing officers, care being taken to see that they are acknowledged by the latter promptly.

190. When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified under rule 151 as in use by the drawing officer who has signed it. The provisions of rules 156 to 162 shall be specially borne in mind.

191. If the payee is unknown at the treasury, the Treasury Officer shall make such enquiries as he thinks necessary and shall specially consider the date, serial number and amount of the cheque as well as handwriting and, if suspicions arise, he may defer payment until he has referred the matter to the drawing officer.

192. Pass books sent to the treasury to be written up shall ordinarily be returned to the drawing officer on the same day.

193. In the case of a cheque lost before payment, in respect of which a certificate of non-payment has been furnished by the Treas-

ury Officer to the drawing officer, the precautions prescribed in sub-rule (2) of rule 165 shall be carefully observed with a view to preventing the payment of the cheque in question.

194. (1) Every payment made on the authority of any letter of credit or assignment must without fail be noted at the time of payment under the Treasury Officer's initials either in the appropriate register of payments, or on the reverse of the letter of credit or assignment itself.

(2) The Treasury Officer must bear in mind that the letter of credit or assignment shows the maximum amount he has authority to pay, or the departmental officer credited has authority to ask for, and that any further payment is made at the Treasury Officer's own risk; the progressive total of his payments must therefore be so recorded that there can be no risk of over payment.

Disbursement of Claims and Records of Payments.

195. (1) After a cheque or bill has been completly entered in the accounts, and the order to pay signed by the Treasury Officer, it shall be passed on together with the payee, to the Treasurer's department, when the Treasurer shall make the payment and enter it in his cash book. The Treasurer shall punch the stamp, stamp the document 'paid' and retain it for delivery to the Account Department when the books are compared.

(2) The Treasury Officer shall take special precautions to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of the vouchers for the sake of stamps upon them. It must be borne in mind that several cases of loss of vauchers have occurred owing to neglect of this precaution.

NOTE 1.—Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

NOTE 2.—When a payment is made by transfer, that is, by entry of the amount in the accounts as received under some head of receipt, no payment of cash takes place and the item should not find a place in the Treasurer's cash book, nor should the voucher be stamped 'paid' by him. When the entries in the accounts are complete, such a voucher should be stamped by the Accountant 'Paid by transfer'.

196. A Treasury Officer, when cashing bills for Survey Officers and others at a distance from the treasury, shall furnish a note explaining the amount of cash and State Bank drafts, (if any), issued and any deductions or alterations that may be made in the bill presented. The note may be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or State Bank drafts delivered to him; and when that person is unable to read, the Treasury Officer shall himself explain to him the amount entered on the note.

The following form is recommended :—

Bills presented for pay and allowances, etc.	000
Bills presented for contingencies	000
Bills presented for sundries	000
Total ...	000

Paid in cash 000
Paid in drafts 000

Deductions (if any) 000
Explanation
Signature of Messenger

Payment by Postal Money Order.

197. In cases in which money due by the Government is paid by Postal Money Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

198. (1) When the whole or a part of the amount of a bill is required to be remitted to a persons by Postal Money Order, the Treasury Officer shall, if the bill is in order, pass it for the net amount after deduction of the am ount to be remitted and the commission due thereon, credit the deductions by transfer to the Post Office and send the money order form or forms to the Post Office with a certificate to the effect that the amount of the money order with the commission due, which must be specified in the certificate, has been credited to the Post Office by book transfer. The words "adjusted by book transfer" shall invariably be written in red ink across the money order form. The Treasury Officer shall also see that the purpose of the money order is stated in the acknowledgment portion of the money order form. as required by clause (*xi*) of rule 138.

(2) On obtaining the money order receipt the Tteasury Officer shall check it with the amount deducted form the bill and transmit it, where necessary, to the drawing officer concered.

NOTE.—The procedure prescribed in this rule applies *mutatis mutandis* to all cases in which money orders are issued by the Treasury Officer under the provision of these rules.

Payment at Sub-treasuries.

199. Subject as provided in rule 132, the procedure in regard to payment of claims at district treasuries is generally applicable to sub-treasuries also.

Cash Orders on sub-treasuries.

200. In cases in which remittances cannot be effected by means of State Bank drafts under the provisions of Part XII, a Treasury Officer may issue an order in Forn T. R. 12, upon any sub-treasury within the district for payment of cash :—

(*i*) in payment or part payment of pay bills of any district establishment, part of which is employed in the interior of the district;

(*ii*) in payment of contingent expenditure drawn on a bill presented by an office located at the headquarters of the district;

(*iii*) in special cases, in lieu of cash received at the district treasury;

(*iv*) in other cases authorised by these rules or by the Collector.

201. When a cash order is issued, the Treasury Officer shall assign a serial number to the order and enter the amount and other particulars in the appropriate register prescribed in the Account Code, Vol. II. An Adv-

ice in Form T. R. 12-A, shall then be sent by first post to the sub-treasury drawn upon and the cash order handed to the person tendering the money or the bill against which the order is issued.

202. On receipt of the advice of a cash order from the Treasury Officer, the Sub-treasury Officer shall immediately enter the particulars in a register in Form T. R. 13, and when a cash order is presented, the advice register must be consulted before payment; the cash order with the receipt endorsed will be the voucher for the payment, which must be noted at the time in the advice register.

NOTE.—The adjustment of cash order will be watched at the treasury in accordance with the directions contained in the Account Code, Vol. II.

203. (1) Cash orders outstanding for more than six months in Baluchistan and three months elsewhere shall be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted by the Accountant General. The fact must be noted in the relevant registers kept in the treasury and subtreasury.

NOTE.—A statement of lapsed cash orders will be submitted by the Treasury Officer to the Accountant General in accordance with the directions contained in the Account Code, Vol. II.

(2) If payment is subsequently claimed, the claimant shall be required to forward the lapsed cash order to the Treasury Officer who will arrange for the payment or issue a fresh order, a note being made against the entry concerned in the appropriate register so as to prevent a second payment.

204. If, for special reasons a sub-treasury is in any case authorised by the Collector to issue cash orders on the district treasury or any other sub-treasury in the same district, the procedure shall be the same as that prescribed for orders issued by the district treasury.

NOTE.—Sub-treasuries in Baluchistan are authorised to issue cash orders on each other and the Quetta treasury without reference to the latter.

Section III.—Responsibility for Moneys Withdrawn. Voucher for payments.

205. Subject as hereinafter provided in this rule, a Government Officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it,an acknowledgment of the payment signed by the person by whom, or in wnose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment.

206. In all cases in which it is not possible or expedient to support a payment by a voucher or by the payee's receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned by his superior officer, together with a memorandum explaining the circums-

tances, should invariably be placed on record and submitted to the Accountant General, where necessary. Full particulars of the claims should invariably be set forth; and where this necessitates the use of a regular bill for, the certificate itself may be recorded thereon.

NOTE 1.—In the case of articles received by value payable post, the value-payable cover, together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the Post Office and this also covers charges for the money order commission.

NOTE 2.—A certified copy (marked duplicate) of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

207. The provisions of rules 138 and 146 regarding the preparation of bills and giving of stamped receipt shall be carefully observed in regard to claims presented at a departmental office of disbursement.

208. Every voucher must bear a pay order signd or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

209. All paid vouchers must be stamped 'paid', or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

210. Vouchers and acquittance which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.

211. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

The provisions of rule 297 with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

Overcharges.

212. Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer or of the Treasury Officer that the question of recovery from either of them may be considered.

Audit Objections and Recoveries.

213. Every Government servant must attend promptly to all objections and orders communicated to him by the Accountant General.

214. When an Accountant General disallows a payment as unauthorised the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the Government servant against whom the retrenchment has been ordered or that being received, it has been answered, are facts with which the disbursing officer shall have no concern.

NOTE 1.—If a Government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the order of recovery should be passed on to that disbursing officer without delay.

NOTE 2.—A disbursing officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the Government servant concerned ; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to refer the case to the proper authority.

NOTE 3.—Representations and protests against retrenchments ordered by the Accountant General may not ordinarily be considered by the administrative authorities if submitted later than three months after the date of receipt of the intimation by the aggrieved Government servant. This provision does not remove from the disbursing officer the duty of enforcing immediately the recovery of a retrenchment order under this rule.

215. Recoveries may not ordinarily be made at a rate exceeding one third of pay unless the Government servant affected has in receiving or drawing the excess, acted contrary to orders or without due justification.

NOTE.—For the purpose of this rule, "pay" includes sterling overseas pay.

216. A register shall be maintained at the treasury and every other disbursing office for recording all retrenchments ordered by the Accountant General. Separate columns shall be provided to show the name and office of the person from whom the recovery is to be effected the nature and amount of the overpayment and the method by which the overpayment has been adjusted.

Chapter II.—Personal Claims of Government Servants.— General Rules

Due Date.

217. Bills for monthly pay and fixed allowances of Government servants may be signed at any time on the last working day of the month by the labour of which such pay and allowances are earned and shall be due for payment the next working day.

NOTE 1.—Pay and establishment bills of the Secretariat and other offices of the Central Government may be signed and presented five days before the last working day of the month to which they relate. Bills of such offices, while at Karachi, and of the offices and establishments permanently stationed at Karachi, may be signed and presented seven days before the last working day of the month.

NOTE 2.—Pay and establishment bills payable at Provincial headquarters, which require to be presented to the local Accountants General, and those payable at district treasuries may be signed and presented for payment three and two days respectively before the last working day of the month to which they relate.

218. In the following cases separate bills may be presented for pay and allowances due for part of a month and these bills may be paid before the end of the month :—

(*a*) When a Government servant proceeds out of Pakistan on deputation or on leave or on vacation ;

NOTE.—If a Government servant is permitted to draw his leave salary in Pakistan, he will not be paid up to the date of his relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

(*b*) When a Government servant is transferred to another audit circle or within the same audit circle

(*i*) to or from the Public Works or Forest Department ;

(*ii*) from one Public Works Division to another ; or

(*iii*) *Deleted* ;

(*c*) When a Government servant finally quits the service of the Government or is transferred to Foreign service.

219. (1) If the first six days of a month are public holidays on which pay and allowances are not disbursed at the treasury Heads of Local Administrations may at their discretion direct the payment on the last working day before the holidays of monthly pay bills other than those of gazetted Government servants.

NOTE.—This power may be exercised in respect of their own and subordinate offices by such other authorities as may be authorised by the Government to give directions in this behalf.

(2) The Government may in special cases relax any of the conditions specified in this rule.

Forms and Preparation of Bills.

220. The forms on which claims for pay allowances etc. are to be preferred and the detailed procedure to be observed in the preparation and presentation of such claims shall be regulated by the provisions contained in the case of gazetted Government servants in Chapter III and in the case of non-gazetted Government servants in Chapter IV of this part.

Deduction from Bills

Funds Deductions

221. The duty of noting the proper deductions to be made from pay bills on accounts of Provident and other Funds shall devolve on the drawer of the bill but no discretion is allowed in carrying out any order received from an Accountant General to make any particular deduction.

The procedure to be followed in making such deductions is laid down in Part VIII.

NOTE.—Deductions on account of the Indian Civil Service Provident Fund in respect of sterling portion of the pay of Government servants in receipt of sterling overseas pay should be made in Pakistan.

Deductions of Taxes on Income.

222. Deductions from pay bills on account of income-tax (and super-tax) shall be made strictly in accordance with the relevant provisions of the Income-tax Act 1922 (Act XI of 1922) as modified from time to time and the rules and orders issued thereunder and brought together in the Income-tax Manual supplemented by instructions issued from time to time by the Ministry of Finance Revenue Division in this behalf.

NOTE 1.—Sterling overseas pay disbursed in England is, under section *18* (*2*-A) of the Income-tax Act, taxed by deduction at source in Pakistan, along with, and in precisely the same manner as rupee pay actually drawn in Pakistan.

NOTE 2.—Memorandum of Instructions issued by the Ministry of Finance, Revenue Division for the guidance of drawing and disbursing offices for deduction of income-tax and super-tax from salaries, etc., is reproduced in Appendix 3.

House Rent Deductions.

223. (1) When demands for rent of public buildings, recoverable from Government servants, are received from the Public Works Divisional Officer or any other authority in charge of such buildings, the Government servants who draw their own pay bills, and heads of offices in the case of non-gazetted Government servants, shall make the necessary deductions as specified in the demands from the next bill in which pay is drawn. After the recovery has been made, one copy of the demand statement which will be rendered in duplicate shall be returned to the authority from which it was received after noting the amounts recovered, the other copy being attached to the bill, from which the recovery has been made. In noting the deductions in the bills, the head of account to be credited and other particulars as given in the demand statement must be shown.

(2) If the rent recoverable from a Government servant is limited to a certain percentage of the emoluments of the Government Servant, the particulars of such emoluments shall be noted in the remarks column of the demand statement before its return. Where, after the return of the demand statement, the emoluments of a Government servant are changed retrospectively such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(3) Notwithstanding anything contained in this rule,

(*i*) the recovery of rents from Government servants of the central Government in respect of public buildings belonging to a Province may be made in accordance with such procedure as may be prescribed by the Government of that Province.

(*ii*) Heads of Local Administrations and Departments of the Central Government may, after consultation with the Accountant General prescribed such detailed rules of procedure as may be necessary for recovery of rents of public buildings under their administrative control.

(4) The provisions of this rule apply also to other charges, *e.g.*, additional rent recoverable for furniture, electric, water, heating and sanitary installations, charges for cost of water, electric energy, etc.,

which may, under the orders of competent authority, be recovered in the same way as, and together with, rents of buildings proper.

Recoveries ordered by an Accountant General.

224. Deductions on acccount of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Accountant General. The recovery of a sum disallowed from a pay bill may be made from the next pay bill, and of a sum disallowed from travelling allowance bill, from the next payment of travelling allowances ; but sums disallowed from a travelling allowance bill must be recovered in cash or from the pay bill when the Government servant concerned does not, within a month, present any lling allowance bill from which they can be recovered.

Attachment of pay and Allowances, etc. for Debt.

225. When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfacation of such order from the pay of the Government servant concerned.

NOTE 1.—The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section (*1*) of section 60 of the Code of Civil Procedure 1908. The following is an extract of the relevant provisions of the section as at present in force :—

"60 (1) The following property is liable to attachment * * * * in execution of a decree * * * * * *

Provided that the following particulars shall not be liable to such attachment * * * * namely :—

(*i*) salary to the extent of the first hundred rupees and one-half the remainder :—

Provided that where such salary is the salary of a servant of the Government or a servant of a railway company or local authority and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree :

* * * * * * * * * * * * * * *

(*l*) Any allowance forming part of the emoluments of any servant of the Government * * which the appropriate Government may by notification in the official Gazette declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant * * * * while under suspension :

* * * * * * * * * * * * * * *

Explanation 2.—In clauses * * * * and (*i*) 'salary' means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (*l*), derived by a person from his employment whether on duty or on leave.

Explanation 3. In clause (*l*), "appropriate Government" means—

(*i*) as respects any person in the service of the Central Government * * * * in the Central Government ; and

(*ii*) *deleted.*

(*iii*) as respects any other servant of the Government * * " the Provincial Government".

NOTE 2.—The following declarations have been issued by the Central Government under clause (*l*) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure :—

(1) The allowances payable to officers in Pakistan subject to the (British) Army and Air Force Acts shall be exempt from attachment by order of a Court in satisfaction of a liability incurred after the 31st December, 1938.

(2) The following allowances payable to any public officer in the service of the Government, or any servant of a Federal Railway or of a Cantonment Authority or of the Port Authority of a major port, shall be exempt from attachment by order of a Court :—

(*i*) All kinds of travelling allowances.

(*ii*) All kinds of conveyance allowances.

(*iii*) All allowances granted for meeting the cost of—

(*a*) uniforms, and

(*b*) rations

(*iv*) All allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations.

(*v*) All house-rent allowances

226. In accordance with the above provision, the maximum amount attachable by a Civil Court is to be calculated thus :—

If the total gross emoluments earned by the Government servant are represented by X, and the allowances declared to be exempt from attachment (*vide* note 2 to Rule 225) and, if the Government servant is under suspension, any subsistence grant or allowance made to him, are represented by Y, the net amount attachable, if any, is $\frac{X-Y}{2}$ -50.

227. Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

228. Without prejudice to the appropriate provisions of the law as contained in rule 48 of Order XXI in the First Schedule to the Civil Procedure Code, 1908, as amended by the Civil Procedure Code (Amendment) Act, 1939 (Act XXVI of 1939) as adopted in Pakistan the procedure to be followed by disbursing and drawing officers in making recoveries from pay of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules :—

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount after deducting the amount recoverable under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned.

(2) In the case of an attachment order issued by a Court in Pakistan against a Government servant on leave out of Pakistan whose leave salary is disbursed in the United Kingdom, the appropriate authority in Pakistan namely, the Accountant General in the case of gazetted Government servants, and the departmental drawing officer acting as or on behalf of the Accountant General in the case of others, will be responsible for drawing the

amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transactions will not, however, be carried through before the 10th of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of income-tax levied in Pakistan (and super tax) will be made wholly from the portion of the leave salary disbursed in the United Kingdom.

The Auditor General will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified in original or amended English Leave Salary Certificate of the Government servant concerned, with necessary directions to the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to it for payment.

NOTE.—The provisions of this sub-rule apply *mutatis mutandis* to other cases in which the salary or allowances of a Government servant subject to an attachment order issued by a Court in Pakistan are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908, for the time being extends.

(3) In cases in which a judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgment debtor, being a gazetted Government servant, or not being a gazetted Government servant but being permitted to draw his pay on a separate pay bill, refrains from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the head of the office or, in the case of a gazetted Government servant or of a Government servant treated in this respect like a gazetted Government servant, the administrative officer of the department concerned may draw the pay of judgment debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.

(4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned, the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipt for the amounts shall be filed with the attachment register or such other suitable record as may be kept by the drawing officer.

229. The cost, if any, of remittance to a Court of money realised under its attachment order shall be deducted from the amount realised and the net amount remitted to the Court.

First Payment of Pay, Allowances etc.

230. When a Government servant presents his pay bill for the first time, or when the name of a Government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate in the form prescribed by the Auditor General, or if he did not previously hold any post under the Government, or is re-employed after resignation or

forfeiture of past service, a health certificate must accompany the bill in conformity with, and if so required by, any rule or order governing the conditions of the service to which he belongs.

If a pensioner is re-employed, the fact shall be stated in the bill.

NOTE 1.—The payments of pay, leave salary, etc., of gazetted Government servants are further subject to the provisions of rules 20 and 257.

NOTE 2.—The form of last pay certificates prescribed by the Auditor General and the detailed instructions issued by him for its preparation are reproduced in Appendix 4.

231. In all cases of transfers the responsibility for obtaining his own copy of the last pay certificate from his last disbursing officer shall rest with the Government servant concerned.

Payment on quitting the Service.

232. The last payment of pay or allowances shall not be made to, or in respect of a Government servant whose pay is drawn on gazetted Government servants' bill form, finally quitting the service of the Government by retirement, resignation, dismissal, death or othewrise, or placed under suspension, until the disbursing officer has satisfied himself, by reference both to the Accountant General and his own records, that there are *no demands* outstanding against him. In cases of other Government servants, payment may be made without reference to the Accountant General on the responsibility of the head of the office concerned.

Death of Payee.

233. Pay and allowances can be drawn for the day of the man's death; the hour at which death takes place has no effect on the claim.

NOTE.—"Day" for the purpose of this rule and rule 370 should mean a calendar day beginning and ending at midnight.

234. (1) Pay and other allowances claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority:—

(*i*) to the extent of Rs. 500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient;

(*ii*) for the excess over Rs. 500 under the orders of the Head of the Local Administration on execution of an indemnity bond with such sureties as he may require, if he is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

(2) In any case of doubt payment shall be made only to the person producing the legal authority.

NOTE.—The form of indemnity bond mentioned in this rule is the standard Form T. R. 14. The sureties accepted for joining in such bond must be of proved financial ability to meet the obligations undertaken.

Place of Payment

Pay and Allowances.

235. (1) Save as hereinafter provided, and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances are ordinarily payable only at the treasury of the district in which the claim arises.

(2) Gazetted Government servants may at their option, if there is no branch of the Imperial Bank of India at their headquarters, draw their pay partly at the treasury of the district in which they may be serving and partly at the headquarters of the Government or at the Capital of a Province, subject to the following conditions:—

(*i*) The concession shall be admissible only to gazetted Government servants whose pay is subject to personal audit and is not less than Rs. 500 per month.

(*ii*) Not less than Rs. 100 in any month shall be drawn outside the district treasury and all sums so drawn must be in multiples of Rs. 100.

(*iii*) Except when State Bank Government drafts are used, the amounts required to be drawn at the headquarters of the Government or at a Provincial Capital shall not be altered at intervals of less than three months.

(3) Gazetted Government servants entitled to the concession specified in sub-rule (2) above may at their option obtain State Bank Government drafts *at par* for the payments to be made outside the district treasury.

(4) Nothing contained in this rule shall have the effect of withdrawing any concession that has been or may be allowed by the Government to individual Government servants or class of Government servants for drawing a part of their pay at places other than the district treasury of their headquarters.

236. Gazetted Government servants of the Public Works Department may, in addition to the concession admissible under rule 235, present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it can be changed only with the consent of the Accountant General or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

237. In case of transfer the pay due in respect of the old post, which has not been drawn at the time of the transfer, may be drawn at the new headquarters or at the place in which the pay in respect of the new post is drawn.

238. When a gazetted Government servant proceeds on leave and is permitted to draw his leave salary from a different treasury in Pakistan, the pay and allowances due to him for the broken period of the month in which he proceeds on leave may be drawn along with his leave salary.

Leave Salary.

239. Subject to any special rule or procedure that may be prescribed by departmental regulations, the leave salary of a gazetted Government

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servant who draws his leave salary in Pakistan may be paid at any treasury in Pakistan, and the leave salary of a non-gazetted Government servant may be drawn from that treasury or office of disbursement only from which his pay could be drawn if he were on duty. In the latter case, the Government servant must make his own arrangement, where necessary, for getting his leave salary remitted to him.

The Government may by special orders exempt any particular class of non-gazetted Government servants from the operation of this rule.

Bills of Inspecting Officer and their Establishment.

240. A Government servant whose duty requires him to travel about on inspection shall ordinarily take with him a last pay certificate which will enable him to draw from the nearest treasury or office of disbursement within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accountant General's jurisdiction to another's, the last pay certificate will be countersigned by both. In such a case, no *advance* is made and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificate countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowance.

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NOTE.—An executive Engineer in charge of a Public Works Division who is obliged to be continuously absent from his headquarters for more than a month at a time may be admitted by the Superintending Engineering to the benefit of the concessions admissible under this rule.

241. When a part of his establishment moves with an inspecting officer, the head of the office may grant a last pay certificate for that part in order to enable him to draw from another treasury or office of disbursement such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

242. *Deleted.*

Pay due to Government Servants absent out of Pakistan.

243. If pay or allowances be due in Pakistan to a Government servant absent out of Pakistan, he must make his own arrangements to receive it in Pakistan:

Provided that when the Government servant has finally quitted Pakistan and it is not possible for him to make his own arrangements for receiving his pay and allowances in Pakistan, payment may be made to him through the High Commissioner for Pakistan in the U. K.

Payment of Pay, Leave Salary, etc., through Agents.

Pay and Allowances.

244. (1) Save as hereinafter provided, pay and allowances may be paid only upon the personal claim of the Government servant concerned, and

to his personal receipt, and not otherwise, except under the special authority in each case of the Government or of the Auditor General. The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay to any such person; and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

(2) (*a*) At his written request or order, the pay bill of a Governmen servant who is permitted to draw his own bills may be made payable to some well known banker or agent: provided that the receipt of the banker or agent shall not be accepted as a final quittance unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order. The receipt of the banker or agent, alike if it is recorded on the bill itself or separately, shall be stamped, unless the receipt on the bill has already been duly signed and stamped by the Government servant himself.

(*b*) Pay and allowances of a Government servant who is not authorised to draw his own bills may, when he is unable to present himself in person to receive payment, be paid to a banker or agent duly authorised by him to receive the money and give a legal quittance, provided that the banker or the agent holds a legally valid power of attorney to act in his behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent must furnish the latter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer with a letter of authority for the payment to be made. The banker or the agent must furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

(*c*) A Government servant or a single person cannot be constituted an 'agent' for the purpose of this rule, except when he holds a legally valid power of attorney to act for the Government servant concerned.

(3) The provision of this rule apply to all payments in Pakistan, whether on account of pay, travelling or other allowances, which are made to Government servant on their personal account. The requirements of parsonal claim or personal receipt do not, however, apply in the case of sterling overseas pay admissible to a Government servant, the amount being payable in the United Kingdom to the receipt of the Banker or the agent nominated by the Government servant to receive payment on his behalf.

Leave Salary.

245. A Government servant who signs his bills himself, when claiming leave salary in Pakistan, must either appear in person at the place of payment or furnish a life certificate signed by a responsible Government officer or some other well known and trustworthy person. If he draws his leave salary through an authorised agent, the agent must furnish the life certificate aforesaid, or execute a bond to refund over-payments under the provisions of rules 246 and 247.

Bond of Indemnity.

246. (1) Government servants may make arrangements with their agents to draw their leave salary, vacation pay, etc., either granting them powers of attorney to enable them to do so, or leaving their bills duly completed and signed in the agents' custody for collection, the agents in their turn giving the Government a bond of indemnity as security against any loss in the case of over-payment.

NOTE.—A register of power of attorney should be maintained by the disbursing officer in the form prescribed in the Government Securities Manual and all cases in which the power of attorney has been granted should be recorded therein.

(2) The bond of indemnity, which must be stamped, may be of the following form in the case of a firm or bank:—

In consideration of $\frac{\text{our}}{\text{their}}$ being permitted to draw the $\frac{\text{pay}}{\frac{\text{leave salary}}{\text{pension}}}$ of—during his absence from—, $\frac{\text{we}}{\text{the (here insert the name of the bank)}}$—hereby engage to refund to the Government on demand, any overpayment that may be made to $\frac{\text{us}}{\text{them}}$—as his $\frac{\text{agents}}{\text{agent}}$.

It must be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

247. (1) It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the Second Schedule to the State Bank of Pakistan order 1948, may be allowed to execute a general bond in Form T. R. 15 to cover the pay, leave salary, pension, etc., of their constituents in general.

(2) Separate bonds must be executed for payments relating to or for persons whose salaries or pensions are debitable to —

(*i*) the Central Government, or

(*ii*) *Deleted.*

(*iii*) the Government of a Province.

In the case of items (*i*) applications for such bonds to cover payments under the jurisdiction of a single Accountant General may be dealt with by that Accountant General, but where such bonds are intended to cover payments under the jurisdiction of more than one Accountant General, arrangements for their execution must be made through the Auditor General.

In the case of item (*iii*), application for bonds to be executed for each Provincial Government will be dealt with by the Accountant General of that Province.

(3) Nothing contained in this rule shall affect the validity of bonds duly executed and continuing in force from dates prior to 1st April 1937 unless in any particular case the Government issue orders to the contrary.

(4) Lists of agents who have executed general bonds of indemnity under the preceding sub-rules are contained in Annexure A this to chapter.

ANNEXURE 'A'

(See Sub Rule (4) of Rule 247)

1. List of agents who have executed general bonds under Sub-Rule (1) and (2) of rule 247 :--

1. Nath Bank Ltd.
2. Chartered Bank of India, Australia and China.
3. Comilla Union Bank Ltd.
4. Eastern Bank Ltd.
5. Calcutta National Bank Ltd.
6. United Commercial Bank Ltd.
7. Comilla Banking Corporation Ltd.
8. The Habib Bank Ltd.
9. Australasia Bank Ltd.

2. List of agents whose bonds executed prior to 1st April 1937, continue to be valid under Sub-rule (3) of Rule 247 :—

(Part I, constitutes the list of agents who inter alia have secured the title to draw, on behalf of their constituents, pensions payable in Pakistan on behalf of Colonial and other Governments as well, while Part II mentions those who are not so entitled).

Part I.

1. The Imperial Bank of India.
2. The Allahabad Bank Ltd.
3. Messrs. Grindlay & Co. Ltd.
4. Lloyds Bank Ltd.
5. The Mercantile Bank of India Ltd.

Part II.

1. The National Bank of India Ltd.
2. The Bank of India Ltd.
3. The Central Bank of India Ltd.
4. The Punjab National Bank Ltd.
5. The American Express Company, Incorporated, Bombay.
6. The Bengal Central Bank Ltd.

CHAPTER III.--BILLS OF GAZETTED GOVERNMENT SERVANTS.

Introductory.

248. The provisions of this chapter shall apply primarily to claims of gazetted Government servants, including those of non-gazetted Government servants drawing their pay in the forms provided for gazetted Government servants, which are payable on bills drawn directly on the treasury or on the office of an Accountant General. With regard to claims of Government servants, which are payable by or through a departmental office of disbursement theseru les shall apply subject to such variation or modification as may be authorised by departmental regulations.

Form of Bills.

Pay, Fixed Allowances, etc.

249. (1) The pay and fixed allowances of a gazetted Government servant shall be claimed on bills in Form T. R. 16, or, in the case of claims to be presented at the office of an Accountant General under rule 429, in Form T. R. 17 in which the whole of the fixed allowances other than the sterling overseas pay claimable by a Government servant in respect of the same post shall be set forth. A Government servant who draws an additional allowance for a separate office need not present separate bill for it unless it is payable from a source other than the revenues of the Governor-General.

(2) Subject as hereinafter provided in this chapter, the forms prescribed in this rule shall be used for claims relating to leave salary and all occasional payments to a gazetted Government servant that are made on his personal account.

250. The Head of a Local Administration may permit tahsildars and other Government servants of analogous status, belonging to establishments limited and fixed with reference to the requirements of a whole administration, who are not ranked as gazetted Government servants, to draw their pay and fixed allowances separately in the form provided for gazetted Government servants, instead of through the pay bills of their office establishment.

251. The claim for house allowance admissible under the rules issued in the late Goverment of India Finance Department Resolution No. D. 5067 C. S. R., dated 17th October 1924 shall be supported by a certificate in Form T. R. 18.

Sterling Overseas Pay.

252. (1) Government servants claiming sterling overseas pay for the first time shall address the Accountant General concerned in Form T.R. 19, asking him to arrange for the payment of their overseas pay to their nominees in England, giving their full address, etc.

(2) The Accountant General will, on receipt of the application, send the necessary authority for payment to the High Commissioner for Pakistan in the U. K. who will make arrangements for the payment.

(3) Additions to or alterations in the amount of sterling overseas pay will be reported by the Accountant General to the High Commissioner for Pakistan in the U. K. as they occur, any reduction or cessation being communicated immediately by air mail or by cable, as may be directed by the Auditor General.

(4) No separate bill is required in respect of sterling overseas pay, but the Accountant General will prepare a consolidated statement of the sterling overseas pay due to each Government servant under his payment for each month of a quarter and send it to the High Commissioner for Pakistan in the U. K. by the 20th of the month following the quarter to which the statement relates.

253. The High Commissioner for Pakistan in the U. K. when once authorised to make payment at a certain rate, will continue to pay at that rate until advised to the contrary, and will verify the payments so made by him as they fall due, that is, on the first of the month following that to which the payments relate, against the amounts reported as due in the quarterly statements mentioned in sub-rule (4) of rule 252, any short or excess payment being settled, after correspondence, by subsequent payment or recovery.

NOTE.—Payment of sterling overseas pay on behalf of a Government servant to more than one nominee simultaneously is not permissible.

Travelling Allowance.

254. Travelling allowance bills of a gazetted Government servant shall be drawn in accordance with the rules under which such allowance may be due. For mileage, halting or daily allowance, From T. R. 20 is prescribed for general use.

255. When a circuitous rouite is taken, the reason for doing so must be stated on the bill. When a Government servant is entitled to draw actual expenses, such expences shall, in the absence of special orders to the contrary, be set forth in detail.

256. The provisions of clause (*ii*) of rule 277 apply *mutatis mutandis* to bills for travelling allowance of gazetted Government servants.

Alterations of Pay, etc.

257. Sa ve as provided in rule 20, no gazetted Government servant may draw an increased or a changed rate of pay, leave salary, fixed allowance, or any reward or honorarium unless the bill on which he draws it is either pre-audited by the Accountant General or is accompanied by a letter of the Acountant General authorising the amount to be drawn. These letters will be issued from the Accountant General' s Office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, or cannot be fixed by a certificate of transfer of charge appended to the bill, Government servants shall, in the case of pay, leave salary

or fixed allowances, either draw their bills for no more than old rates, or send their bills for pre-audited to the Accountant General, if they have not received his letter of authority.

Advances

258. Advances to a gazetted Government servant on transfer or on tour may be drawn from the treasury in the form prescribed in rule 669, on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authority from the Accountant General.

No other personal advance can be paid to a gazetted Government servant unlses the payment has first been authorised by the Accountant General, or the claim has been pre-audited by him.

NOTE.—The sanction to personal advances may, if preferred, be obtained in the form of countersignature on the bill itself before it is presented for encashment.

Rewards for Proficiency in Oriental Languages.

259. Bills for rewards under civil rules to Civil Officers, including Military Officers in civil employ and Public Works Officers shall be presented to the Accountant General for pre-audit.

260 Bill for rewards under military rules to Militay Officers in civil employ shall be submitted to the civil Accountant General, who will pass them for payment after having them pre-audited by the Defence Accounts Officer concerned.

Passages.

261. A Government servant entitled to passage concessions, when desiring to obtain one, shall apply on Form T. R. 21 to the Accountant General who maintains his passage account, for the necessary certificate of eligibility, on the authority of which the passages are to be booked.

NOTE.—Payments in respect of such passages will be arranged by the Accountant General to whom weekly bills supported by certificates of eligibility are presented by the Steamship Companies, etc., in accordance with special arrangements approved by the Government.

CHAPTER IV.—BILLS OF NON-GAZETTED ESTABLISHMENTS.

Introductory.

262. The rules of procedure prescribed in this chapter shall apply primarily to personal claims of non-gazetted Government servants whose pay, allowances etc, are payable on bills drawn directly on a treasury or on the office of an Accountant General. In their application to personal claims of non-gazetted Government servents, which are payable at a departmental office of disbursement, these rules are subject to such variation or modification as may be authorised by departmental regulations.

Monthly Bills.

263. For purposes of this chapter, parts of an establishment under the same officer, which appertain to different major heads, shall be regarded as distinct establishments, *e.g.*, a District Officer's Excise establishment shall be treated as distinct and separate from his Land Revenue establishment.

264. In the bill presented for payment the establishment shall be distributed into such sections as may be fixed by the Accountant General in communication with the head of the office or establishment concerned.

Form and preparation.

265. (1) Bills for pay, fixed allowances and leave salaries shall be prepared in Form T. R. 22 separately for permanent and temporary establishments and for these classes of establishment, for which no establishment returns are submitted and no service books are maintained, the instructions printed on the form being carefully observed. Except as provided in rule 268, the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of montb only, the number of days for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page.

(2) The various sections comprising the establishment shall be shown separately, the description of each section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

NOTE.—All fixed allowances, including permanent travelling allowance, conveyance allowance, house allowance, etc., should be drawn in the establishment pay bill.

266. If for any reason, the leave salary admissible to a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty shall be entered in the money column of the form which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

267. The entries in all the money columns of the bill shall be totalled separately under each section and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible person other than the clerk preparing the bill.

268. The names of incumbents whose pay is less than Rs. 50 a month and who do not substantively hold permanent posts under the Government may be omitted from pay bills; as also the names of all persons in class IV service, of all head constables and constables and of all postmen and village postmen provided that in all such cases, a certificate in the following form is endorsed on the bill:—

"Certified that all persons whose names are omitted from, but whose pay has been drawn in this bill have actually been employed during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy."

The Head of a Local Administration may, in consultation with the Aecountant General, extend the provision of this rule to specified classes of establishments when the entty of names in the bills is not essential for audit purposes.

(2) The claims of Government servants whose names are omitted under the provisions of this rule shall not be lumped together and entered as a single item in the bills but the bills must show separately the number on differentn rates of pay or with different designations.

269(1) When leave salary based on average pay is drawn in a bill for a Government servant other than that belonging toany ofthe classes mentioned in sub-rule (1) of rule 268, the bill in which it is first drawn shall be accompanied by a statement, attested by the drawing officer, showing the calculations by which the amount drawn on account of leave salary has been deduced. If the calculation is based on pay drawn outside the Government servant's sub-stantive section or office, a reference to the bills in, or the office frcm which such pay was drawn shall be given in the statement.

(2) If leave salary is based on actual pay and not on average pay, the drawing officer shall attach to the bill a certificate in one of the following forms:—

(*i*) If the absentee is entitled to leave under the Fundamentai Rules:-

" That the leave salary is based on the pay of a permanent held substantively by the absentee at the time of taking leave and that the absentee was in permanent Government service on the 24th August 1927 "

(*ii*) " In all other cases:—

" That the leave salary claimed is admissible under (*a*)—"

(*a*) *The rule under which the leave salary has been claimed should be specified here.*

Absentee Statement.

270. (1) The monthly bill shall be supported by an absentee statement in Form T. R. 23. if any person in superior service was absent during the month, either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.

(2) In the case of amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements shall be separately furnished by the controlling authority within a perid fixed by the Accountant General. No separate absentee statement need be furnished by the drawer of the bill along with the monthly pay bill, but in cases in which the power to sanction leave and officiating arrangements within office has been delegated to heads of offices, the requisite absentee statements shall be furnished by them along with the pay bills and such vacancies and arrangements shall not be included in the consolidated absentee statement to be furnished by the controlling authority.

NOTE 1.—In the case of amalgamated establishments on timescales of pay, the arrangements made by heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

NOTE 2.—Whenever an absentee statement accompanies a bill, certificate No. 2 printed on the bill form should be struck out.

271. Whenever leave salary is drawn in respect of a non Gazetted Government servant who has served under another Government or department which is treated as a separate unti for purposes of allocation of leavesalary, a detailed statement showing the allocation such leavesalary shall be prepared and attached to the absentee statement of the month in which the leavesalary is first drawn.

Increment Certificate.

272. To the first bill in which a periodical increment is drawn for a Government servant, a certificate in Form T. R. 24, shall be appended.

273. Of the two alternative certificates printed on Form T. R. 24, the former may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting *from* the date of the last increment or of appointment to the post, excluding period of suspension for misconduct and absence on extra-ordinary leave, etc., and, if he has held the post in an officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so earned may be drawn in the establishment bill without further authority.

In all other cases, the second alternative form shall be used and the certificate with the explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed shall be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check. The increment may be drawn only on a certificate passed by the Accountant General. Increment shall be drawn when due in the ordinary establishment bill, but if arrears of increment have occurred when the certificate is returned by the Accountant General, they may be drawn on a separate bill.

274. When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the bar.

Overtime Allowance.

275. Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances are claimed shall contain a certificate of the head of the office to the following effect:—

"Certified that—

(*a*) the men for whom overtime allowances are claimed in this bill have actually earned by working overtime ;

(*b*) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct :

(*c*) the overtime allowances are claimed at rates sanctioned by competent authority ; and

(*d*) the overtime allowances have been taken into account in calculating the income-tax due from the Government servants noted in this bill."

NOTE.—In cases in which overtime is paid out of fees recovered from private parties and credited in the Public Account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into the treasury.

Arrears Bills.

276. Arrears of pay, fixed allowances or leave salary shall be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall be invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.

Subject to the conditions laid down in rule 136, arrear bills can be presented at any time and may include as many items as are necessary.

Travelling Allowance Bills.

277. Subject as provided in rule 281, bills for travelling allowances, other than permanent or fixed allowances, shall be prepared and presented in accordance with the following rules:—

(*i*) The bill shall be prepared in Form T. R. 25, the instructions printed on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.

(*ii*) When actual expenses are drawn on account of carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family, or the higher maundage allowance, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed.

(*iii*) Separate bills shall be submitted for Government servants of different grades under the travelling allowance rules, if the bills require different treatment in the office of the Accountant General.

(*iv*) All travelling allowance bills must bear a certificate of the drawing officer in the following form:—

"Certified that I have satisfied myself that the amounts included in the bill drawn $\frac{\text{1 month}}{\text{2 months}}$ $\frac{}{\text{3 months}}$ previous to this date, with the exceptions of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll."

278. The bill completed as under the last preceding rule may be cashed at the treasury on the receipt of the head of the office ; but no bill requiring previous countersignature of a controlling authority shall be presented at the treasury before such countersignature has been obtained.

279. The travelling allowance bills of non-gazetted Government servants accompanying an officer on tour shall be presented at convenient intervals during the officer's tour or immediately on any return to the headquarters and, in any case, before 31st of March.

280. When travelling allowance bills are cashed before countersignature of the controlling authority, a bill in Form T. R. 25, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route shall be drawn up by the head of the office at the end of the month and submitted to the controlling officer, if any, for review and transmission to the Accountant General after countersignature under the rules applicable to contingent expenditure. The bill shall be headed "Not payable at the Treasury" and bear a certificate in the following form :—

"Certified that I am satisfied that the amounts shown in the bill have been disbursed to the Government servants named, and their receipts taken in the office copy of the bill or in a separate acquittance roll".

NOTE.—The countersigning officer may, if he prefers it, retain the bill for check of future bills and merely send to the Accountant General, a notice that he had "passed the establishment travelling allowance bill of———— for the month of————————for Rs. as follows :—

No. of bills paid at the treasury.
Amount.
Amount disallowed.
Reasons.

The bill contains the required certificate of the disbursement of the amounts."

281. In the Public Works Department, save where any special rule or procedure has been authorised by departmental regulations, travelling allowance bills can be presented for payment only after the claims have been passed by the controlling officers concerned.

The subordinates shall prepare their travelling allowance journals in Form T. R. 26 and, after these are duly countersigned by the controlling authority, and abstract bill showing the totals under each head of claim for each person shall be prepared in Form T. R. 27 by the Divisional Officer for presentation at the treasury, the original journals being either submitted to the Accountant General direct or attached to the abstract bill.

NOTE 1.—The Head of a Local Administration, or in the case of the Pakistan Public Works Department, the Chief Engineer, may, in consultation with the Accountant General, prescribe the use of Form T.R. 20 by non-gazetted upper subordinates in lieu of Form T.R. 26.

NOTE 2.—In cases where travelling allowance journals of subordinates are subjected to a periodical test audit by the Accountant General, the Head of the Local Administration, or the Chief Engineer. Pakistan Public Works Department, as the case may be, may, in consultation with the Accountant General, dispense with their submission to the Accountant General's office.

Passages.

282. The procedure prescribed in rule 261 shall apply also to passages of non-gazetted Government servants who are entitled to passage concessions, with the modification that such Government servants shall apply for passages to the Accountant General and correspond further on the subject through the head of the office, instead of directly.

Disbursement of Pay and Allowances—Acquittance Rolls.

283. (1) The head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the persons entitled to receive it, and obtained a legally valid quittance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquittance roll in Form T. R. 28.

(2) If for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill; his pay or allowances may be drawn anew under rule 276 when the occasion for making the payment arises :

Provided that if in the opinion of the head of the office this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the head of the office is satisfied, that proper arrangements can be made for the safe custody of the sums retained.

(3) Undisbursedpay or allowances may not, under any circumstances, be placed in deposit at a treasury.

NOTE 1.—Acquittance rolls and office copies of bills are not required to be submitted to the Accountant General, but, being important records, they should be stamped 'paid' and preserved carefully for the periods prescribed.

NOTE 2.—Cash drawn on pay and travelling allowance bills of establishments should not be mixed with regular cash balance of the department, if any. So long as the drawing officer finds himself in a position to keep a proper watch over undisbursed amounts by a periodical examination of acquittance rolls and office copies of bills, it is not necessary for him to keep a detailed account showing the amounts drawn from the treasury from time to time and their subsequent disposal. There is no objection, however, to such an account being maintained in a separate register, if found convenient.

CHAPTER V.—CONTINGENT CHARGES.

Section I.—Introductory.

284. The term "contingent charges" or "contingencies" used in this chapter means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure, *e.g.*, 'works', 'stock', 'tools and plant', etc.

285. The rules of procedure prescribed in this chapter shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies, is also subject to these rules, except in so far as it may be governed by any special rules of procedure prescribed in other chapters of this part or by any departmental regulations.

286. The provisions of this chapter shall apply primarily to contingent charges of heads of offices, etc., who draw money required by them to disburse these charges by bills drawn on the treasury. Contingent charges of other departments and offices are also subject to the rules in this chapter, except in so far as they are supplemented or modified by departmental regulations.

Section II.—General Rules

Classification of Charges.

287. Contingent charges incurred on the public service are divided into the following classes, the classification adopted in each department or office being determined by orders of competent authority:—

(*i*) Contract contingencies—those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

(*ii*) Scale-regulated contingencies—to comprise such contingent charges as may be regulated by scales laid down by competent authority, *e.g.*, rewards for destruction of wild animals, etc.

(*iii*) Special contingencies—to include such contingent charges, whether recurring or non-recurring, as cannot be incurred without the previous sanction of superior authority.

(*iv*) Countersigned contingencies—to include such contingent charges as may require the approval of some controlling authority before they can be admitted as ligitimate expenditure against the Government, such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Accountant General.

(*v*) Fully vouched contingencies—to comprise contingent charges which require neither special sanction nor countersignature, but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

NOTE.—The five classes of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill for scale-regulated contingencies may require countersignature. When a contingent bill falls within two or more classes, the procedure prescribed in section IV of this chapter for each of these classes should, as far as possible, be applied to it.

Permanent Advances.

288. Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills on the treasury, may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of contingent bills.

General Limitations.

289. All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

290. No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

291. The charges relating to or more major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office may, unless they are reviewed by different authorities, appear in one bill. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

292. (1) Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.

(2) Subject to any general or special orders issued by the Government, the pay of class IV servants, by whatever designation they may be called, who have been, or may be, declared by competent authority to be ineligible for pensions and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure:—

(*i*) Hot weather establishment.

(*ii*) Karawas or crop watchers in Baluchistan.

(*iii*) Coolies engaged on manual labour and paid daily or monthly wages.

(*iv*) Sweepers.

(*v*) Other classes of class IV servants, *e.g.*, dhobies, tailors, syces, grass-cutters, etc.

The wages of temporary Field Establishments of Surveys and Settlements and of extra potdars entertained for accompanying remittances, etc., may also be drawn on contingent bills.

293. Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates shall be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid.

294. In the case of all other class IV servants whose pay is drawn on contingent bills, a certificate in the following form shall be furnished by the disbursing officer:—

"Certified that all class IV servants whose pay has been charged in this bill were actually entertained in Government service during the period concerned."

Responsibility of Drawing Officers.

295. Every Government officer shall exercise the same vigilence in respect to petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rule regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded, or is likely to be exceeded and that in the case of contract contingencies, the proposed expenditure doesnot cause any excess over the contract grant.

Responsibility of Controlling Authority.

296. The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached that the requisite vouchers are all received and in order, that the calculations are correct, and specially that the grants have not been exceeded nor are they likely to be exceeded and that the Accountant General has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he shall communicate with the drawing officer and insist on its being checked.

Cancellation and Destruction of Sub-vouchers.

297. The following rules for the prevention of the fraudulent use sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers:—

(*i*) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.

(*ii*) Every sub-voucher which under the provisions of Section IV of this chapter is not forwarded either to the Accountant General or to a controlling officer along with bill but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancella-

tion being initialled by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-voucher or sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation should be made immediately the payment is made and entered in the contingent register.

(*iii*) Sub-vouchers submitted to a controlling officer, which he is not required to forward to the Accountant General, should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature of the bill.

(*iv*) In all cases in which sub-vouchers are not required to be submitted to the Accountant General or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been destroyed or so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accountant General.

NOTE.— Sub-vouchers which are required to be sent to the Accountant General should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accountant General.

Section III.—Record of Contingent Expenditure.

Contingent Register.

298. A register of contingent expenditure shall be kept in each office and the initials of the head of the office, or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

299. The standard form of the contingent register will be as in Form T. R. 29. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Accountant General and the controlling authority to suit the conditions of each department and office.

As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns but requiring explanation may be described in the column headed "Description", though the amount of it is entered only in its special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (*e. g.*, rent, wages of punkha pullers) entered in the other columns belong.

NOTE 1.—If more convenient a separate register may be maintained for each class of contingent charges.

NOTE 2.—If during the absence of the head of the office and of the gazetted officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been intialled by a non-gazetted Government officer, the register must be reviewed and the entries re-initialled by the head of the office or such gazetted officer on return to duty in the headquarters.

300. As each payment is made, entries must be made in the contingent register of the date of payment the name of payee and the number of sub-vouchers in the three columns to the left, and the amount in the proper column ; and in the case of any charge requiring explanation, the initial of the officer incurring it shall be taken against the description.

301. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total, so as to include all payments under each head, as also charges adjusted by book transfer under rule 316, from the commencement of the year up to the end of the last expired month.

Section IV.—Bills for Contingent Charges.

General.

302. (1) When it is necessary to draw money for contingent expenses, as for example when the permanent advance begins to run short, or when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in separate bill for each class of contingent expenditure. The head of the office or the officer to whom this duty has been delegated, shall carefully to scrutinise the entries in the register or registers with the sub-vouchers, initial them if this has not already been done and sign the bill which will then be dated and numbered and presented for payment at the treasury.

(2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them, provided that in case of expenditure requiring explanation, full details of charges must be entered in the hill, except when they are given in the sub-vouchers sent to the Accountant General.

NOTE.—When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

303. (1) Subject to any order or instruction issued by the Government in this behalf, a contingent bill for payment to suppliers, etc., which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases where the disbursing officer is authorised to incur expenditure by drawing cheques on the treasury.

(2) Whenever under the provisions of this rule a contingent bill is endorsed to a private party, the drawing officer shall issue an advice simultaneously to the Treasury Officer concerned, giving full particulars of the bill. The item must at once be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

(3) An endorsement on a contingent bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

NOTE.—Endorsements will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.

304. When, in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made, shall be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

Contract Contingencies.

305. In respect of contract contingencies, the bill shall be presented in a form similar to Form T. R. 30, or in such other form as may be prescribed by the Head of the Local Administration after consultation with the Accountant General. Sub-vouchers for more than Rs. 25, shall be retained in the office while the other shall be so defaced that they cannot be used again.

Fully-Vouched Contingent Charges.

306. (1) Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills; but they should draw money from the treasury by bills in Form T. R. 30, showing full details of the charges.

NOTE.—The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his payment advance and place themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

(2) Unless in any case the Auditor General directs otherwise, sub-vouchers far more than Rs. 25 shall be submitted to the Accountant General.

Charges regulated by Scales and Special Contingencies.

307. Charges regulated by scales, an dspecial contingencies which require the previous sanction of superior authority before they can be incurred

shall be drawn in the abstract bill form (Form T. R. 31) with a full description of the charges and accompanied by the sub-vouchers above Rs. 25 or such other limit as may be prescribed by the Auditor General. In the case of special contingencies, the orders of sanctioning authority must be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bill shall bear a note of how much has been spent up to date under the sanction.

Countersigned Contingencies.

Abstract bill.

308. Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presentation of abstract bills in Form T. R. 31, subject to the presentation of detailed bills to the controlling officers for countersignature and transmission to the Accountant General in accordance with the procedure hereinafter prescribed.

309. The numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill (Form T. R. 31) shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher for more than Rs. 25. A certificate to the effect that the monthly detailed bill for abstract bills drawn in the previous month has been submitted for countersignature to the controlling officer on such and such a date shall be attached to the first contingent abstract bill presented for payment after the 10th of each month. On no account may an abstract bill be cashed after the 10th of the month without this certificate.

Detailed bill.

310. From the monthly totals of the contingent register the monthly detailed bill shall, in the case of contingent charges countersigned after payment, be prepared in Form T. R. 32 headed '*Not payable at the treasury*', and showing the monthly total of each column with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detailed against each item; and the number and date of every abstract contingent bill cash at the treasury, and the sub-vouchers included in each shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

The detailed bill shall be signed by the head of the office and submitted to the controlling officer, or if there be no controlling officer to the Accountant General direct, with all sub-vouchers above Rs. 25, his signature to the certificate endorsed on the bill, taking the place of the smaller ones.

NOTE.—The limit of Rs. 25 above which sub-vouchers are required to be submitted to the Accountant General is subject to alteration by the Auditor General.

311. If in any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary shall be sent to the countersigning officer with the detailed bill.

Countersignature.

312. On receipt of the monthly detailed bill in the office of the countersigning officer, it shall be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill, and in the contingent register or such other record as may be kept in the office of the controlling officer. The countersigning officer shall then record the date of admission under his initials, sign the bill and despatch it to the Accountant General direct, with the sub-vouchers for items for more than Rs. 100, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE 1.—The term "items" refers to items of expenditure and not items of charge, *e.g.*, a charge for Rs. 120 for section-writers would not require to be supported by a sub-voucher, if the amount is made up of sums paid to several individuals, none of which exceeds Rs. 100. The limit of Rs. 100, is, however, subject to alteration by the Auditor General.

NOTE 2.—In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

NOTE. 3.—A register of contingent expenditure may also be kept in the office of the controlling officer in such form and according to such method as may be settled by the Head of the Local Administration in consultation with the Accountant General.

Disallowances.

313. After despatch of the bill to the Accountant General, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall without fail be refunded by short drawing in the next contingent bill presented at the treasury for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered "Deduct disallowed from bill of——Rs.——", the receipt given being for the net amount only. If, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn in the next bill presented at the treasury by entering after the total of the sub-vouchers "Add amount disallowed from bill of——refunded by deduction from contingent bill No. ——, dated——, and allowed as per——"; the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

314. Bills for contingent charges requiring countersignature before payment shall be drawn in Form T. R. 33.

Inspecting Officers' Bills.

315. An inspecting officer who is not authorised to take advances on account of office contingent charges may provide himself with a portion of

his permanent advance, and recoup himself from time to time by presenting at the different treasuries or offices of disbursement contingent bills in the ordinary form.

In the case of countersigned contingent charges, one detailed bill may adjust moneys drawn at more than one treasury, details of places of payment of the several encashed bills, as well as their dates of payment and amounts being noted at foot of the bill. The amounts drawn must be taken as final payments, and not as advances.

Section V.—Miscellaneous Rules.

Inter-departmental Transfers.

316. In the case of work done by a Government factory (such as Jail, Mint or Workshop) as also in other cases in which inter-departmental adjustments are permissible, the officer in charge shall, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, he must post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree the forward total with that shown in the statement of account on his contingent bills. In the register of the countersigning officer, where such a register is kept, the amount of such a bill must in like manner be separately entered. Such invoices shall never be retained by the countersigning officer.

NOTE.—At places where telephone service is under the control of the Posts and Telegraphs Department, bills for Telephone charges should be forwarded in duplicate and not in triplicate to the officer served, who, on approving the bill, will countersign both and return one copy to the supplying officer. The other copy he should submit with the contingent bill to the Accountant General after making the necessary notes in his contingent register.

Service Postage Stamps.

317. The following procedure shall be adopted by Government officers for obtaining service postage stamps from the treasury and for the adjustment of their value :—

(1) *Officers who draw money from the treasury on contingent bills.*—A bill in Form T. R. 34 should be prepared by the departmental officer when he requires service postage stamps. The bill should contain the acknowledgment of the drawing officer of the receipt of the stamps indented for and should in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for payment by transfer, have the stamps issued and enter the amount in the list of payments, crediting the value of the stamps in the same manner as if cash were realised.

NOTE.—Departmental officers at Karachi who draw money for Contingnt expenditure by bills presented at the office of the Accountant General Pakistan Revenues should present their bills for service stamps at the Karachi treasury.

(2) *Officers who draw money by cheques.*—Cheques to be presented in payment of the value of service stamps should be drawn in favour of the Officer (official designation without name) who supplies the stamps, whether they are drawn by the officer who indents for the stamps or by a departmental officer on the indenting officer's requisition. Such cheques must always be crossed in accordance with the provisions of sub-rule (1) of rule 157. Cheques drawn on the Bank may be accepted and the stamps issued without insisting on the cheques being deposited first in the Bank.

A separate indent drawn in Form T. R. 35 should accompany the cheque. The Treasury officer will retain the indent and grant a receipt under rule 103. In respect of cheques presented by indenting officers of the Defence Department, the procedure laid down in note 1 under rule 103 should be observed.

(3) *Officers at headquarters of Provinces whose bills are pre-audited by the local Accountants General.*—Subject to the concurrence of the Provincial Government concerned, one of the following methods may be adopted at the option of the Accountant General :—

(*i*) The charges for service postage stamps may be drawn on separate contingent bill forms in the usual way, and separate cheques therefor may be issued by the Accountant General in favour of the officer who supplies the stamps. Cheques so issued will not be subject to any special minimum amount.

(*ii*) Bills for service postage stamps may be prepared in Form T. R. 34 and paid by transfer in the usual way by the Stamp Officer, without pre-audit in the Accountant General's office. The Stamp Officer will submit the bills to audit in support of the issues in the stamp account in the same way as other Treasury Officers.

One or other of these two alternatives should be definitely adopted once for all to prevent the confusion and possibility of fraud which diversity of procedure at the same station may entail.

318. Service postage stamps may be issued direct from sub-treasuries on the presentation of bills or cheques in accordance with the provisions of the preceding rule, without such bills or cheques being first passed by the district Treasury Officer.

CHAPTER VI.—PENSION PAYMENTS.

Section I.—Introductory.

319. (1) Subject as hereinafter provided, the rules in this chapter shall regulate the procedure with regard to the payment in Pakistan, or at a Central treasury outside Pakistan, of pensions payable by, or out of the revenues of, the Governor General :

Provided that if in any Province a different procedure has been prescribed for the payment of Provincial pensions, the same procedure may, unless there are any general or special orders of the Government to the contrary, be applied in the making of payments at a treasury of that Province of any pensions payable by, or out of the revenues of, the Governor General.

(2) Nothing contained in this rule shall be taken as affecting—

(*i*) the provisions of the Pensions Act (Act XXIII of 1871) or of any rules made thereunder, or the exercise by Provincial Governments of such functions of the Central Government under the Pensions Act as may be entrusted to them in consequence of a delegation of function under sub-section (1) of section 124 of the Government of India Act, 1935, as adapted by the Pakistan (Provisional Constitution) Order 1947.

(*ii*) the provisions of any rule contained in the Civil Service Regulations, the Army Regulations, India, or of any departmental regulations issued by, or under the authority of, the Governor General, prescribing the procedure for the payment of any pensions payable by, or out of the revenues of, the Governor General.

320. Unless there is anything repugnant in the subject or context, the procedure with regard to the payment at any Central treasury or other office of disbursement of pensions payable by the Government on behalf, or as an agent, of Central Government, States which have acceeded to Pakistan Local Fund or of any other authority shall be regulated by the rules in this chapter unless there are express orders of the Government to the contrary.

321. In this chapter, except where it is expressly otherwise provided or the context otherwise requires :—

"Service pension" means a pension payable to, or in respect of, a person in consideration of past employment under the Crown in India, Burma, Aden, Pakistan and includes a gratuity so payable ;

"Political Pension" means a pension, not being a service pension, granted or customarily payable to, or in respect of, a person on political consideration or compassionate grounds, or in consideration of distinguished or meritorious services, or of the surrender of rights or emoluments, and includes assignments or compensations, when payable in the form of fixed allowances or grants.

322. Pensions or any other sums payable in respect of contributions to a family pension fund, and any sums payable under the Workmen's Compensation Act are not subject to the rules in this chapter.

Section II.—Place of Payment.

323. Subject as hereinafter provided, service pensions payable in Pakistan may be drawn from any treasury in Pakistan, or from the office of an Accountant General performing the function of a pension disbursing officer with the consent of, and subject to such conditions, as may be laid down by, the Auditor General.

NOTE.—The term 'Treasury' used in this rule includes a Military Treasure Chest.

324. Political Pensions may be drawn from offices of Political Officers and Agents, and such other special offices as may be authorised to disburse such pensions.

325. Pensioners who retired from the Posts and Telegraphs Department may, subject to any general or special order issued by the Government in this behalf, draw their pensions from any Post Office in Pakistan.

326. Pensions due to Military pensioners may be disbursed by one or other of the following agencies :—

(*i*) Treasury Officers.
(*ii*) Pension Payment Officers of the Defence Department.
(*iii*) Such Post Offices as may be nominated in this behalf by the Director General, Posts and Telegraphs.
(*iv*) Political Officers and Agents.

327. When a pensioner is a resident of a state which has acceded to Pakistan, or of a territory adjacent to Pakistan, the payment of his pension may be arranged by the Political Officer concerned under such general or special orders as the Government may issue in this behalf.

Section III.—Authority for Payment.

Pension Payment Order.

328. (1) Except in the case of Military pensions which are payable on Pension Certificates or other authorities issued by the Controller of Military Accounts and Pensions, or unless the Government order otherwise in the case of any particular class of pensions, payment of pensions can be made only upon Pension Payment Orders issued by an Accountant General.

(2) In issuing a Pension Payment Order, the Accountant General will—

(*i*) attach to the Order a specimen signature of the pensioner if he can sign his name and, except in the case of pensioners specified in sub-rule (2) of rule 367, his thumb and finger impressions of the left hand, the

specimen signature and thumb and finger impressions being duly attested by the head of the office concerned or by some other responsible person, and

(*ii*) paste a certified copy of the pensioner's photograph in passport size on the Disburser's portion of the Pension Payment Order.

This requirement will not apply to European or purdah-nashin ladies, persons who are in receipt of family pensions granted under the Wound and Extra-ordinary Pension Rules, persons who retired from gazetted posts, persons who hold Government titles or to any other person specially exempted by the Government from the operation of this rule.

NOTE.—For pensions payable at the office of an Accountant General, the purpose of the Disburser's portion of the Pension Payment Order is served by the Audit Register kept by the Accountant General in which the necessary particulars relating to each pensioner are entered in full.

329. (1) On receipt of a Pension Payment Order at an office of disbursement, the Pensioner's portion shall be made over to the pensioner after proper identification whenhe appears to receive his pension for the first time. The specimen signature or the thumb impression, as the case may be, of the pensioner shall be taken, where necessary, in the space provided for the purpose in the Disburser's portion of the Pension Payment Order.

(2) The Disburser's portions of the Pension Payment orders shall be pasted in serial order in separate files, one for each class of pensions, such as Service, Political, Colonial Governments, etc. These files must be kept in the personal custody of the disbursing officer in such a manner that pensioners shall not have access thereto.

NOTE.—Pensions Payment Orders should ordinarily be filed in one series for the whole district or circle of disbursement, but the Accountant General may allow filing by sub-treasury or any other series as may be found convenient.

330. When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on his Pension Payment Order, and in all cases of non-appearance of a pensioner, a note shall be made on the Pension Payment Order of the form in which proof was given, within each year, of the pensioner's continued existence, *e.g.*, "appeared in person on———"; and the initials of the disbursing officer or of the officer verifying the fact shall be put against the note.

331. Disbursing officers are authorised to renew Pension Payment Orders without reference to the Accountant General in cases in which Pensioner's portion is lost, worn or torn, or the entries on the reverse of either the Pensioner's or the Disburser's portion are completely filled up. The renewed Pension Payment Orders shall bear the old number, date and facsimile of signature of the issuing officer and the old ones, if available, shall be retained by the disbursing officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the 'Remark's column of the register mentioned in rule 336.

332. On the renewal of a Pension Payment Order, the portion of the original order containing the facsimile of the pensioner's signature, or his thumb impression, as the case may be, and the copy of his photograph, where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order before the latter is signed by the disbursing officer.

333. After the commuted value of a portion of a pension is paid, both portion of the Pension Payment Order must be returned without delay to the Accountant General, who will issue a fresh Pension Payment Order authorising payment of the reduced pension in future.

334. If the Pension Payment Order received from an Accountant General's office relates to a pensioner in whose favour an anticipatory Pension Payment Order has been issued, special care shall be taken to return both halves of the anticipatory Payment Order, together with the voucher for the first payment of the final pension, to the Accountant General's office in a registered cover in advance of the treasury schedule.

Payment at Sub-treasuries.

335. When the payment of a pension is authorised at a sub-treasury the Sub-treasury Officer shall be furnished by the district Treasury Officer with an authenticated copy of the Disburser's portion of the Pension Payment Order in English or in the current Pakistan language with the Collectors order for payment at the sub-treasury endorsed thereon. In issuing copies of Pension Payment Orders aforesaid the Treasury Officer shall reproduce the full order of the Accountant General and make the endorsement "Made payable at————sub-treasury with effect from————". A similar endorsement shall be recorded over the Treasury Officer's signature on the Disburser's portion of the Pension Payment Order, so that payment may not be made at the district treasury as well.

Register of Pension Payment Orders.

336. Each disbursing officer shall keep a register in Form T. R. 36 of the Pension Payment Orders issued on his office, which will serve as an index to the files of orders referred to in sub-rule (2) of rule 329. After seeing that a new order is correctly entered in this register, the disbursing officer shall put his initials in the column of "Name of pensioner" and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner or application for transfer or otherwise, which causes strike it permanently off the list of pensioners under his payment, the date and cause of return shall be entered under the disbursing officer's initials.

337. On the receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the register and on the Disburser's portion of the Pension Payment Order.

In the case of pensioners whose pensions are paid by money order under the provisions of rule 360, the necessary note shall be made on *both* portions of the Pension Payment Order.

338. Pensions which are not granted for life but are subject to special conditions, *e.g.*, when they are to cease on marriage, or at a given age or under other specified circumstances, shall not be entered in the same register with other pensions, but shall be recorded in special registers to be kept for the purpose. All Pension Payment Orders of such pensions will bear the letter "S" in addition to the number.

Additional columns shall be opened in such registers to show clearly and precisely the special limitations and conditions attached to each pension of this category.

Section IV.—Manner of Payment.

Due Date.

339. Pensions fixed at monthly rates are payable monthly on and after the first day of the following month :

Provided that when there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid before the end of the month.

340. If the first six days of a month are public holidays on which pensions are not disbursed at the treasury, the Head of the local Administration may, if he thinks fit, direct the payment on the last working day before the holidays of pension bills of pensionsers drawing pensions of Rs. 100 or less.

The Government may in special cases relax any of the conditions specified in this rule.

Payment of Claims.

341. Save as hereinafter provided, a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

342. A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in public, or a pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension through a representative upon the production of a life certificate signed by a responsible Government officer or by some other well known and trustworthy person.

343. A pensioner of any description, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-registrar appointed under the Indian Registration Act, 1908, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate or any Gazetted officer, or by a Munsiff, or by any person holding a Government title, is exempted from personal appearance.

344. Payment of pensions to police pensioners may be made in accordance with the rules in this section, but if the disbursing officer entertains any doubt as to the identity of such a pensioner, he may require the local Inspector of Police to identify him. The Inspector would then be responsible for the correct identification of the pensioner.

345. A pensioner not resident in Pakistan may draw his pension in Pakistan through a duly authorised agent, who must produce a certificate by a Magistrate, a Notary or a Banker, on each occasion, that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund overpayments and produce such a cerificate as aforesaid at least once a year.

346. A pensioner of any description resident in Pakistan is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund overpayments and produce at least once a year a life certificate signed by a person authorised under rule 343 to sign such certificates.

347. The pension of a person drawing his pension through an authorised agent who has executed a bond to refund overpayments, shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the disbursing officer shall be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payments.

348. When a pensioner is a minor, or is for any other reason incapable of managing his own affairs, and has no regularly appointed manager or guardian, or when no such manager or guardian is nominated by the sanctioning authority, the Collector may on application by, or on behalf of, the pensioner, and subject to such conditions as he may, impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the pensioner, the pension due to him, and payment of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the Collector.

Forms of Pension Bills and connected Certificates.

349. (1) Save as hereinafter provided in this rule, claims for payment of pensions shall be presented on bills in a form similar to Form T. R. 37, a copy of which will be supplied by the disbursing officer to each pensioner or his agent or representative. The bill must be duly receipted by the pensioner or by some other person authorised to give legal acquittance on his behalf, and if the pensioner cannot sign his name his thumb impression shall be taken on the bill.

Save as provided in sub-rule (2) of rule 356, the Pensioner's portion of the Pension Payment Order must invariably be presented with the bill.

In the case of illiterate pensioners and pardanashin ladies, quittance by seal mark attested by some well known and respectable person may be accepted in lieu of thumb impressions.

(2) Instead of requiring each individual pensioner to present a separate bill in Form T. R. 37, the disbursing officer may, subject to such general or special instructions as the Accountant General may issue in this behalf prepare a single bill in Form T. R. 38 for all on account of each class of pensions. On this plan the receipt of each pensioner appearing personally shall be taken in the column provided for that purpose, while separate receipts shall be appended to the bill in support of payments, if any, made at the sub-treasury, or on life certificates, not being made in the latter case on the separate receipts of the names of the person actually receiving the money. On all such documents shall be entered the number of the entry in the bill.

NOTE.—Seperate receipts with their copies (unstamped) duly certified by the disbursing officer are required for Hong Kong, Mauritius, Ceylon and Singapore pensionees, they must not be included in a consolidated receipt.

(3) Military pensioners shall present their claims in special forms of bills prescribed by departmental regulations.

350. A life certificate must accompany every claim which is not personally presented, except in the cases specified in rules 345 and 346. When payment is made on a life certificate, it can be made only for periods completed on or before the date of the certificate. The life certificates must be signed by a person authorised under these rules to sign such certificates.

351. When a pensioner draws his pension through an agent or representative, the claim must be supported by the written authority of the pensioner to pay the pension to the agent or the representative nominated by him to receive payment on his behalf. In such cases, the endorsement "Received payment" must be signed by the pensioner and a separate receipt which need not be stamped shall be endorsed by the agent or the nominee, as the case may be, in token of having actually received the payment.

352. Where the determination of a pension cannot be fixed for a precise date, the pensioner's bill must be accompanied by a certificate in Form T. R. 39.

353. A declaration in Form T. R. 40 shall be obtained half-yearly from female pensioners whose pension is terminable by their marriage or remarriage, and shall be attached to the bills for pension paid for December and June.

354. (1) A certificate of non-employment as printed on the forms of bills shall be obtained from all pensioners in receipt of service pensions, other than *ex*-class IV servants and *ex*-policemen who are in receipt of pensions of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid by a Provincial Government or by a Local Fund, during the period for which pension is claimed,

he must furnish the necessary particulars therein, and the disbursing officer shall ascertain and report whether the rules regarding such re-employment have been duly observed.

In the case of a pensioner permitted under rules of the Government to draw pension after re-employment, the certificate must be modified according to facts.

(2) When a pensioner draws his pension through an agent who has executed a bond of indemnity under rule 247, the certificate modified suitably may be signed by the agent, provided that the pensioner himself furnishes once a year a certificate concerning the period for which the pension has been drawn on the basis of the agent's certificates.

Rate of Exchange for Conversion of Pensions fixed in another Currency.

355. The payment in rupees of pensions fixed in sterling or in other foreign currency shall be regulated by such general or special instructions as may be issued by the Government in this behalf. In issuing Pension Payment Orders for such pensions, the Accountant General will either mention the exact amount to be paid in rupees, or indicate the rate at which the amount stated in sterling or in any other currency shall be paid.

Checks to be applied by the Disbursing Officer.

356. (1) On appearance of a pensioner claiming payment of pension, his personal marks shall be checked by the disbursing officer and the signature to the receipt shall be compared with the facsimile of the signature taken on the Disburser's portion of the Pension Payment Order. If the pensioner cannot sign his name, his thumb impression on the receipt shall be compared with the original impression taken on the Order. In cases of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the Disburser's portion of the Pension Payment Order, pending final settlement of any question which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce the copy of the order by which the sanction to his pension was communicated to him, and his signature or thumb impression on the bill shall be compared with the specimen signature or thumb impressions received with the Pension Payment Order.

357. When a pensioner draws his pension through another person, the disbursing officer must take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the idetnity of the payee before any payment is ordered, and if he feels any suspicion, shall refer it to the pensioner before payment.

358. In view of the special risk of fraud involved in the payment of pensions of women who do not appear in public, special care shall be taken in

the identification of such pensioners. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women shall be attested by two or more persons of respectability in the town, village, or pargana.

Record of Payment.

359. Every payment must be entered on the reverse of *both* portions of the Pension Payment Order and attested by the signature of the disbursing officer. In the case of pensions paid at a sub-treasury to which only a copy of the Order with the Collector's order thereon is supplied under rule 335, the Sub-treasury Officer shall make the entry on the Pensioner's portion of the Order and on his copy, while the Treasury Officer at the headquarters treasury shall, from the connected voucher, make the necessary note on his original of the Order.

Payment of Pensions by Postal Money Order.

360. The payment of pensions not exceeding Rs. 50 a month may be made by Postal Money Order at the option and expense of pensioner. When this mode of payment is adopted, the following rules shall be observed:—

(*i*) A pensioner who elects to have his pension paid by money order, should present in person to the Treasury Officer a declration to that effect with his copy of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in rule 356. After this has been done he should paste the declaration and *both* portions of the Pension Payment Order in a separate file headed "Pensions Payable by Money Order". On a date not later than the 10th of each month, the Treasury Office should arrange to make out a money order form for each pension recorded in the file mentioned above, less money order commission, and make corresponding payment entries in the table on the Pension Payment Orders. The Treasury Officer should sign the money order form and initial the entries on the Pension Payment Orders after carefully comparing the three documents.

(*ii*) In order to minimise the risk of fraud, the treasury Officer should compare the signature on the money order receipt every month with the pensioner's signature on the Disburser's portion of the Pension Payment Order. The Treasury Officer should also satisfy himself once in every six months, in such manner as he thinks desirable, that the pensioner is actually alive. In token of having done so, he must endorse on the schedules of payments for the months of April and October each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(*iii*) In the case of female pensioners whose pensions are terminable on their marriage or re-marriage, the Treasury Officer should, before remitting the pensions for December and June, obtain the half-yearly declarations prescribed in rule 353.

(*iv*) The Collector should arrange with some village official or other suitable subordinate agency, such as the police, for reporting promptly to the Treasury Officer the death of a pensioner whose pension is paid by money order.

(*v*) It will not be necessary to prepare separate pension bill for such payments. The payments should be shown in a separate schedule which will serve as voucher. A certificate in the following form in the handwriting of the Treasury Officer should be endorsed on the schedule :

"Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order".

(*vi*) In the schedules for January and July each year, an additional certificate in the following form should be added :—

"Certified (1) that I have obtained, where necessary, from each pensioner a declaration that he has not received any remuneration for serving in any capacity under the Central Government or any Provincial Government or under a Local Fund during the past six months, and (2) that I have obtained from each female pensioner whose pension is terminable on her marriage or remarriage, a declaration in Form T. R. 40 that she is not married and that she has not been married during the past half year".

(*vii*) In the schedule for the month following the month of payment, the Treasury Officer should furnish the following certificate :—

"Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office".

(*viii*) The amount to be remitted by money order should be adjusted by transfer credit to the Post Office in accordance with the procedure prescribed in rule 198.

NOTE.—The procedure authorised in this rule may be applied *mutatis mutandis* to pensions payable at a sub-treasury or any other disbursing office.

361. (1) Where, owing to old age or infirmity, or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Treasury Officer a declaration electing to have his pension paid by money order, the Treasury Officer may accept instead a written declaration signed by the pensioner, which is duly varified by a gazetted officer, a Magistrate or a Justice of the Peace. The officer varifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(2) Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorise payment on production of a certificate from the Civil Surgeon of the district or a registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact the heir and continues to be the heir throughout the period for which he draws the pensions.

Special Rules applicable to Political Pensions.

362. Every disbursing officer shall maintain a register of political pensions payable by himself, showing for each pension separately :—

(*i*) origin and nature of the pension and the ground on which it was sanctioned;

(*ii*) the amount and period of payment ;

(*iii*) the orders of competent authority sanctioning its payment;

(*iv*) the name and residence of the pensioner, with specification of shares, if any;

(*v*) reference to the Register of Pension Payment Orders ;

(*vi*) whether tenable for life only; or if it is heritable, the manner and extent to which it will descend, with quotations of orders affecting it;

(*vii*) any special condition attached to the grant of the pension ;

(*viii*) any other matter worthy of note in connection with the pension.

363. With the special sanction of the Accountant General in each case, the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a Political Officer :—

(*a*) In lieu of a Pension Payment Order for each pensioner, an order for the payment of the whole group will be issued by the Accountant General in Form T. R. 36; each entry having a number in the form 330/1, 330/2 and so on, where 330 is the register number of whole document.

(*b*) The officer in charge of the pensioners should draw up a monthly bill, in the following form, in which all the names should be entered in their proper order, even though nothing is drawn for the pensioner entered :—

(*i*) Number of pensioner.

(*ii*) Name.

(*iii*) Monthly pension.

(*iv*) Amount of arrears drawn :

(1) month,

(2) amount.

(*v*) Amount drawn for current month.

(*vi*) Income-tax deductions.

(*vii*) Net amount payable to each pensioner.

(*viii*) Remarks ; this space will be used for acquittance in the Political Officer's own copy of the bill.

(*c*) The following certificate should be appended to the bill :—

"Certified that all amounts drawn in last month's bill have been duly disbursed and receipts taken, with due precautions as to the identification of the payees, with the exception of the following amounts, now refunded :—

No.	Name.	Amount refunded.	Remarks.

(*d*) The total tc be paid will be made up as follows:—

	Rs. a.
Arrears, as per item (iv) (2)	
Current month as per item (v)	
Total	
Less Income-tax	
Less undisbursed amounts now refunded	
Net amount to be paid	

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded.

(*e*) If any alterations have been made in the list of pensioners during the past month, the Political Officer should append a statement showing:—

No. of pensioner.	Name.	Nature of alteration or lapse.	Reason or quotation of order.

(*f*) No new name can be brought on the list and no new pension drawn, until the Accountant General has registered and given a number to the new name, and communicated it to the Political Officer in charge.

(*g*) If there have been no alterations, the Political Officer should append to his bill a statement that "there have been no alterations in the list of pensioners under my charge in the past month."

364. In cases in which political pensioners are exempted from personal attendance, the disbursing officer, if he entertains any doubt which he has no convenient means of removing, shall refer the case to the Government through his immediate superior for orders, but payment of the pension may not be suspended pending the result of such reference.

Payment of Commutation Money.

365. The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Accountant General only to, and upon the receipt of, the person legally entitled to receive it, and not otherwise.

Gratuities.

366. (1) Gratuities shall be paid on the authority received from the Accountant General, to whom the sanction is communicated by the sanctioning authority or by another Audit Officer. The payee must be required to produce the copy of the order by which the sanction to the gratuity was communicated to him ; and the disbursing officer shall record the fact of payment having been made on the copy of the order so produced.

(2) Gratuities may be paid only to, and upon the receipt of, the persons legally entitled to receive them and not to, or upon the receipt of, the head of the office or department in which the gratuitants formerly served.

Section V.—Periodical Identification of Pensioners.

General Rules.

367. (1) On the first appearance of a pensioner on or after the first of April each year, the disbursing officer shall, except in the case of pensioners mentioned in sub-rule (2) below, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner shall then be identified from the particulars given in the Disburser's portion of the Pension Payment Order or in the Audit Register, as the case may be. Identification shall also be made by an examination of the impressions given on the bill with those attached to the Pension Payment Order or kept in the Audit Register, or by reference to the pensioners photograph where one is pasted on the Disburser's portion of the Pension Payment Order ; if he cannot be identified by other means with absolute certainty.

The provisions of this sub-rule with regard to the taking of the thumb and finger impressions of pensioners and the examination of such impressions for purposes of identification may be relaxed or modified by the Head of the Local Administration.

(2) Except Princes of States which have acceded to Pakistan, European ladies and persons who have been gazetted officers retired officer, persons who hold Government titles and persons who have been specially exempted by the Government on the ground that there can be no difficulty in future identification, all pensioners shall be liable to the operation of this rule.

(3) Purdahnashin ladies and illitearte pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or, in the case of illietrate pensioners who personally attend the paying office, before the disbursing officer.

368. In all cases referred to in rules 342, 343 and 348, the disbursing officer must take special precautions to prevent impositions and must, at least once a year, receive proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose, the dis

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bursing officer shall, save in cases of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The disbursing officer is personally responsible for any payment wrongly made, and in all cases of doubt, he must consult the Accountant General.

NOTE.—A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at the disbursing office.

Section VI.—Undrawn Pensions and Arrears.

General.

369. (1) Unless the Government by general or special orders direct otherwise a pension remaining undrawn for more than one year shall cease to be payable by the disbursing officer. If the pensioner afterwards appears, or a claim is presented on his behalf, the disbursing officer may make the payment, but the arrears cannot be paid without the previous sanction of competent authority—

(*i*) if the pension in arrears is to be paid for the first time or

(*ii*) if the amount in arrears exceeds Rs. 1,000:

Provided that, if in any case a pension remains undrawn for three years in the case of a service pension, or six years in the case of a political pension, it cannot be paid without the authority of the Accountant General.

NOTE.—If the suspension of payment is attributed to error or neglet by any Government officer, the Accountant General may direct payment of the arrears on his own authority.

(2) A gratuity payment order shall remain in force for one year only, and no such order shall be retained in a disbursing office if payment has not been made on it within a year of its issue.

Death of Pensioners.

370. (1) Subject to any rule or order made by the Government in this behalf, the payment of arrears of pension due in respect of a deceased pensioner shall be regulated by the following rules:—

(*a*) Pension can be drawn for the day of man's death; the hour at which death takes place has no effect on the claim.

(*b*) On the death of a pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death. They cannot be paid thereafter without the sanction of competent authority to be obtained through the Accountant General :

Provided that, if the arrears do not exceed Rs. 100 and the case presents no peculiar features, the Accountant General may pass the arrears on his own authority.

(c) Subject as provided in the preceding clauses, the provisions of rule 234 shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to payment of arrears of pay and allowances due in respect of a deceased Government servant.

(2) Any person claiming as the heir of a deceased pensioner shall be required to produce the Pensioner's portion of the Pension Payment Order or if no Pension Payment Order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

(3) After payment of the arrears of pension, *both* portions of the Pension Payment Order shall be returned to the Accountant General, with a report of the date of the death of the pensioner.

Reports to the Accountant General.

371. Every pension disbursing officer shall submit to the Accountant General concerned every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for six years or for three years, according as the pensions are classed as political pensions or other pensions, and the other part showing the names of pensioners other than those included in the former part, who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, shall be stated against each name.

The Disburser's portions of the Pension Payment Orders of all pensioners whose names are included in Part I of the statement, as also of deceased pensioners, where the arrears of pensions due are not claimed within one year of the pensioners' death, shall be returned to the Accountant General along with the statement. The disbursing officer shall sort out such cases by examining the file of Pension Payment Orders every month.

Special Annual Enquiries.

372. The Accountant General will, by the 15th November each year make out lists of pensioners paid from each treasury or disbursing office under his jurisdiction, whose age, according to records maintained by him, is known to be over 70 years, and send such lists to the disbursing officer concerned, in order that the continued existence of the pensioner may be tested by special enquiry. The disbursing officers are required to see that this special enquiry is carefully made and a report is furnished to the Accountant General without undue delay.

Purdahnashin ladies must be actually recognised by some respectable persons living in the same town, village or paragana, with whom the verifying authorities are personally acquainted.

Section VII.—Military Pensions.

373. Without prejudice to the generality of provisions made in this chapter, and subject to such general or special orders as the Government may issue in this behalf, the procedure to be observed by disbursing officers

in making payments to Military pensioners may be prescribed by departmental regulations.

NOTE.—Detailed instructions for the payment of Military Pensions are contained in the Hand Book of Instructions issued by the Controller of Military Pensions, Lahore.

374. Special care shall be taken in identifying Military pensioners claiming single payments. The mere production of a letter purporting to have been issued by a Defence Accounts Officer, shall not be considered sufficient for this purpose. Such payments to European pensioners will, as a rule, be made by the Defence Department itself.

Old Military Fund Pensions.

375. (1) Pensions derived from the old Military Orphan and Medical Funds shall be paid by Treasury Officers on warrants in Army Form A-324 over-stamped in prominent type with the words "chargeable to Civil Department" and issued on treasuries by the Controller of Military Accounts and Pensions, who deals with the accounts of the funds concerned, without regard to the division in which the pensioner may be residing. Pensioners who reside at stations where there are no treasuries may be allowed to draw their pensions from local Military Treasure Chests.

(2) Payments in connection with the above funds on account of (*i*) benefits received by wards, such as marriage dowries, passage-money, etc., and (*ii*) passage-money of widows and other miscellaneous charges, may also be made by Treasury Officers under instructions issued by the Controller of Military Accounts and Pensions. Letters of advice on the Treasury Officers concerned shall be issued to the payees, and on the same day the passed bills shall be transmitted to the Treasury Officers with a forwarding memorandum showing the numbers and dates of letters of advice. Both letters of advice and bills shall be enfaced "Debitable to Civil Department", and will form the voucher for the payment, to be submitted to the Accountant General.

CHAPTER VII.—PAYMENTS FOR PURCHASE OF STORES.

Introductory.

NOTE.—In this chapter the term "Stores" is used to indicate all articles and materials required for the public service and coming into an officer's possession for various purposes and includes stationery, furniture, machinery, tools and plant, etc.

376. Subject to such general or special rules subsidiary instructions as may be issued by the Government for the guidance of officers who are required to make purchase of stores on Government account, the payments for acquisition of stores required for the public service, shall be regulated in accordance with the provisions of this chapter, except in so far as they are supplemented or varied by special departmental regulations.

Local purchases of petty articles or consumable stores out of office contingent grants are not subject to the rules in this chapter.

PURCHASES IN PAKISTAN.

Purchases through the Department of supply and Development.

377. (1) Without prejudice to the generality of the provisions contained in this part with regard to withdrawal of moneys from the Public Account for disbursement on Government account, the procedure relating to payments for stores purchased through the Department of supply & Development may be regulated by special orders issued by the Government in this behalf.

(2) Subject as aforesaid, payments will be made by the Accountants General concerned by means of cheques drawn on any treasury or the Bank:

Provided that when the amount payable is less than one rupee, the payment will be made by the indenting officer concerned in accordance with the procedure applicable to contingent expenditure.

NOTE.—Bills will be prepared by the supplier and submitted in triplicate. In the case of bills paid by the Accountants General concerned unless there are special instructions to the contrary, the consignee should retain the triplicate copy of the bill for record in his office. The particulars and the amounts of such bills should be noted in the memorandum of expenditure in his contingent bill, which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in rule 316.

Other Purchases in Pakistan.

378. Subject as hereinafter provided, the provisions of Chapter V shall apply generally to payments for stores purchased in Pakistan otherwise than through the Department of Supply & Development.

379. As a general rule, payment for supplies is not permissible unless the stores have been received and surveyed. Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government

against all losses in the event of the materials being found short or defective. In all such cases, a bill based on actual measurement must be obtained as soon as possible after payment has been made for submission to the Accountant General.

380. If not provided otherwise by departmental regulations, bills presented in support of payments for purchases of stores shall be accompained by a certificate that the articles detailed in the vouchers have been actually received and entered in the stock register, that their quantities are correct and their quality good, that the rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

381. The provisions of rule 316 apply also to supplies of stores by one department of the Government to another, where the adjustment of the cost of such supplies has to be made by book transfers.

NOTE.—The following instructions should be printed on all forms of invoices for the supply of stores etc., and the officer receiving the supply should comply with them before the invoice is countersigned: —

"It is essential for purposes of accounting and audit that the entries below should be filled in. Failure to do so may result in unnecessary delay and return of this invoice for compliance.

1. Head of account (Major, Minor, Sub-head, and Detailed head) .....
2. Month and year to which the charge relates .....
3. Accounts officer by whom the amount is adjustable .....
4. Department to which the charge is debitable .....,,

Purchases in the United Kingdom, etc.

382. Payments for all purchases ordered through the High Commissioner for Pakistan in the U. K., will be made by the High Commissioner for Pakistan in the U. K., the debits being passed on to Pakistan for adjustment.

383. (1) Payments for articles obtained by direct order from private firms and individuals in the United Kingdom can be made only through the High Commissioner for Pakistan in the U. K. The officer desiring to make such a payment shall, as soon as all the checks necessary in connection with the receipt, inspection and verification of the articles have been applied, forward the firm's bill *in original* to the Accountant General for audit and payment. Particular care must be taken to ensure that no double payment is authorised in respect of the same claim.

(2) The following procedure will be observed by the Accountant General in making these payments :—

(i) At the close of each month the Accountant General will prepare a consolidated statement of the payments to be made. He will then purchase a sterling draft for the total amount in favour of the High Commissioner for Pakistan in the U. K. and forward the draft, with necessary details of the payments to be made to suppliers, to the Secretary to the High Commissioner for Pakistan in the U. K.

(ii) The Accountant General will bring the cost of the sterling draft finally to account against the relevant appropriations in the Pakistan portion of the budget.

(iii) In the case of urgent payments to be made in the United Kingdom the Accountant General will authorise the High Commissioner for Pakistan in the U. K. by telegram to disburse the amount in question and include it in his next monthly sterling draft, making a suitable note in the statement accompanying the draft. This portion of the remittance will then be taken by the High Commissioner for Pakistan in the U. K. against the payment already made by him on the authority of the telegram.

The procedure indicated in this clause should be followed in cases of real urgency only.

(iv) The Accountant General, when making remittances under this rule will endorse to the officers concerned in Pakistan a copy of his letter of authority to the supplying firms.

(3) In the case of stores ordered direct from firms abroad on f.o.b. basis subject to inspection by the High Commissioner for Pakistan the payment will, if the purchasing officers have so desired, be made directly by the High Commissioner for Pakistan on receipt of suppliers' bills duly verified and certified by him. Such payments will be passed on to the Account Officers in Pakistan concerned for adjustment through the Account Current between England and Pakistan, supported by the suppliers' bills duly certified by the High Commissioner for Pakistan in U. K.

NOTE 1.—Special care should be exercised by the purchasing officer in differentiating the articles purchased through the agency of the High Commissioner for Pakistan in the U. K. from those merely delivered to or shipped through his agency. In the former case, payment cannot be made from Pakistan : whereas in the latter case the procedure prescribed above should be observed.

NOTE 2.—The procedure laid down in this rule may be followed *mutatis mutandis* in the case of other payments of a similar nature, *e.g.*, those chargeable to the estimates for a work, to be made direct to a party in the United Kingdom.

384. Payments for direct purchases made in a foreign country other than United Kingdom may be made direct to the suppliers by the purchasing officers, the cash required for such payments being drawn under the rules in Chapter V of this part.

CHAPTER VIII.—WORKS EXPENDITURE.

General.

385. The rules in this chapter shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Public Works Department or the Military Engineer Service, or under special orders of the Government, by the department using or requiring such works.

Expenditure on petty construction and repairs, which under any order issued by the Government is treated as contingent expenditure of the department incurring it, is subject to the rules in Chapter V of this part.

Mode of obtaining Cash.

386. Save where under the provisions of these rules a disbursing officer is authorised to obtain funds by drawing cheques on the treasury or the Bank or on presentation of a simple receipt, cash required for works expenditure may be drawn on contingent bills in accordance with the procedure prescribed in Chapter V of this part.

387. When contingent bills are drawn for works expenditure, details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall invariably be entered in the bill. A full description of each item of the expenditure, together with details, where necessary, showing the rates and quantities shall be given, and sub-vouchers, together with the actual payees' receipts, shall be furnished under the rules in Chapter V of this part. When it is not possible to give detail of the expenditure at the time of drawing the bill, they must be given subsequently in a bill in Form T. R. 32 headed "Not payable at the treasury", to which the necessary sub-vouchers shall be attched. The transmission to the Accountant General of the detailed bill and the sub-vouchers shall never be delayed for more than a month.

NOTE.—Payments for labour should be supported by the certificate prescribed in rule 293.

Payments by Cheques.

388. (1) In cases in which a disbursing officer is authorised to draw cheques on the treasury or the Bank, all payments in respect of works expenditure shall be made by cheques, as far as possible. In drawing such cheques, the disbursing officers shall be guided by the general rules laid down in Chapter I of this part.

NOTE.—For the purposes of this and other rules of this chapter, treasury includes a Military Treasure Chest with which the disbursing officer may be placed in account.

(2) Subject as provided in rule 160, petty sums under ten rupees shall not be paid by cheques and for the disbursement of these and other claims which have to be paid in cash, *e.g.*, wages of labourers and of the establishments charged directly to works, etc., the disbursing officer may draw money from time to time from the treasury or the Bank by cheques to replenish his cash chest.

Save as provided above, no cheque shall be drawn until it is intended to be paid away, and cheques drawn in favour of contractors and others shall be made over to them by the disbursing officer direct, though occasional delivery of a cheque through a subordinate may be permitted at the discretion and responsibility of the disburser.

NOTE 1.—It is not permissible to draw cheques and deposit them in the departmental cash chests at the end of the year for the purpose of showing the full amount of the grant as utilised.

NOTE 2.—Payments due to contractors may be made to their banks direct in accordance with the provisions of the Note below rule 187.

Payments to Labourers.

389. As a general rule, and subject to such exceptions as may be authorised by departmental regulations, wages of labourers engaged departmentally shall be drawn on muster rolls showing the names of the labourers, number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorised additions to, the entries once made.

Subject as provided above, the muster rolls may be kept in such form and in accordance with such methods as may be authorised by departmental regulations.

390. The payment made on muster rolls must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

391. If any items remain unpaid, the details thereof must be recorded separately in the muster roll in which they were originally drawn, before it is finally passed by the person who made the payment. Unpaid items shall subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in the same way as current items.

Notwithstanding anything contained in this rule, it will be optional with the disbursing officer to adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster roll in which they were drawn, and that suitable precautions are taken to prevent double payment.

Payments to Work-charged Establishment.

392. Wages of members of work-charged establishment may be drawn on the form of pay bill of establishment (Form T. R. 22), or on such other suitable form as may be prescribed by departmental regulations, according to local circumstances or to meet local requirements.

393. The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by work on which the men are employed, and the drawing officer must certify that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.

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

NOTE 2.—If the acknowledgment of the payee cannot conveniently be obtained on the bill itself, it may be obtained separately and attached to the bill as a sub-voucher.

394. Wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month may be paid subsequently when claimed, on a separate bill, reference to the bill in which the charge was originally included and to the particular item thereof being quoted in each case. In making payment of arrears, suitable note of payment must be kept against the original entries in the bill or other records as to guard against second payment.

Payments to Suppliers and Contractors.

395. Unless in any case the Government after consultation with the Accountant General direct otherwise, payments for all work done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared as far as possible by the claimants themselves in authorised forms of bills and vouchers and no payment other than an advance payment may be authorised unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by a responsible officer.

Subject to such general or special instructions as may be issued by the Government after consultation with the Accountant General, measurement books may be kept in such form and according to such methods as may be authorised by departmental regulations.

Payments for Works done through Local Bodies.

396. When the maintenance of any Government buildings or roads is entrusted to a Local Body, the payment made to it on this account shall be treated in the same way as a payment for work done by a contractor.

If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

Advances to Contractors.

397. As a general rule, and subject to such exceptions as may be authorised by the Government, no payment can be made to a contractor, except for work actually done or supplies actually received. Subject to such general or special orders as may be issued by the Government in this behalf, advances, if any, made to contractors during the execution of a work shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made, which must in no case be permitted without detailed measurement.

Bills and Vouchers.

398. Without prejudice to the generality of the rules in this chapter, the detailed procedure to be observed by departmental disbursing officers in making payments for works expenditure and the forms of bills and vouchers on which such payments are to be made may be prescribed by departmental regulations.

CHAPTER IX—MISCELLANEOUS PAYMENTS

Refunds of Revenue

399. Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

400. Every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

401 (1) Except as hereinafter provided, or unless some other form has been prescribed by departmental regulations for any particular class of refunds bills for drawing money from the treasury on account of refunds of revenue shall be prepared in Form T. R. 41. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

These instructions do not, however, apply to refunds of excise duty on tobacco or to refunds of duty in respect of salt used for industrial purposes where the salt so used was purchased in the market. Refunds of excise duty on tobacco will be regulated by departmental regulations, while payments in respect of refunds of duty on salt used for industrial purposes, are governed by the special provisions contained in rule 575.

(2) The special rules prescribed for the refund of income-tax and super-tax are contained in Appendix 5.

Payment of such refunds may be made to the refundee himself or to a person duly authorised by him to receive payment, provided that the receipt at the foot of the refund voucher is signed by the refundee himself. The precautions prescribed in rule 187 shall be observed in this case with special care.

NOTE 1.—Special forms have been prescribed for customs refunds. (Form C. B. R. Customs 107) and for refund of the Government of Pakistan. Insurance Agent License fee stamps.

NOTE 2.—Refunds of pass-port fees realised in postage stamps should be drawn in Form T. R. 41. As these fees are not credited into the treasury as such, it is not possible for the Treasury Officer to fill in columns 4, 5 and 6 of that form. A certificate in the form given below should be recorded on the form by the Government officer allowing the refund, on the authority of which the Treasury Officer will make the payment :—

"Certified that the pass-port fee against which this refund is authorised was actually realised in postage stamps on.....and included/will be included in the..... statement for the period.....submitted with endorsement/to be submitted on to the Accountant General."

NOTE 3.—Refunds of excise and salt revenues collected by, or on behalf of the Department of Central Excises and Salt, are regulated by rule 575.

402. If the amount of an examination fee, or any part of it, is to be refunded a certificate will be endorsed upon the original receipt by the Secretary, Pakistan Public Service Commission, or the appropriate authority concerned, specifying the amount to be refunded; and the amount so authorised may be paid on presentation of the original receipt endorsed as above, the recipient giving his receipt below the endorsement.

NOTE.—When a refund has to be made of a part of a lump sum remitted into the treasury on behalf of several candidates in a school, for which a single collective receipt has been issued, the procedure laid down in sub-rule (1) of rule 401 should be followed.

403. The following provisions shall apply to refunds of revenue credited (other than taxes on income), where the amount involved does not exceed Rs. 100:—

(*i*) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (*a*) inviting the person to whom the refund is to be made to receive payment at the treasury, and (*b*) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by Postal Money Order at his expense.

(*ii*) When the payee appears in person at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.

(*iii*) When a money order is issued under clause (*b*) of the notice referred to in (*i*) above, the Treasury Officer should follow the procedure prescribed in Sub-rule (1) of rule 198.

(*iv*) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the refund voucher in which the full amount of the refund and the deduction made therefrom on account of the money order commission should be clearly shown ; the voucher should then be disposed of in the usual way. The Accountant General will accept such voucher with the money order acknowledgment as a valid receipt for the full amount of the refund entered therein.

NOTE.—Refunds of income-tax and super-tax by money order are regulated by the provisions of paragraph 9 of Appendix 5.

Grants-in-aid, contributions, etc.

NOTE. —The term grants-in-aid, contributions, etc., includes such classes of expenditure as grants to local bodies, religious, charitable or educational institutions, stipends, scholarships, contributions to public exhibitions and fairs, expenditure from the discretionary grants placed at the disposal of Heads of Local Administrations, Commissioners, etc., and compensations to Government servants for accidental losses, etc.

404. Grants-in-aid, contributions, etc., sanctioned by the Government or by the Head of a Local Administration shall not be disbursed at the

treasury except under the authority of the Accountant General, but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Treasury Officer may make disbursements without specific authority of the Accountant General.

405. Educational scholarships and stipends sanctioned by the Head of a Local Administration may be disbursed by the Treasury Officer without specific authority from the Accountant General.

406. Save as hereinafter provided, bills for grants-in-aid, contributions, etc., shall be presented in Form T. R. 42 unless some alternative form is authorised by departmental regulations. The orders sanctioning the payment must be quoted in each case. Unless in any case the sanctioning authority direct otherwise, the bills shall be prepared and vouched for by the grantees; and no such bill shall be paid by the Treasury Officer unless it bears the signature or countersignature of the sanctioning authority, or such other Government official as may be nominated by it in this behalf: provided that when the sanction of the Government is communicated in the form of an express order to the Accountant General to make the payment, the Accountant General may authorise the payment of the bill without requiring the signature or countersignature of a Government official.

407. In the Public Works Department, grants-in-aid may be included in the same bill as contingent charges, but the abstract of the bill should show the total amounts for each class separately.

408. Bills for educational scholarships, stipends, etc., shall be presented in Form T. R. 43, or in such other form as may be prescribed by the Head of the Local Administration after consultation with the Accountant General. In the case of payments to institutions under private management, such bills shall be prepared and vouched for by the authorities of the institutions concerned and countersigned by such Government official as may be nominated in this behalf by the Head of the Local Administration. The orders sanctioning the payment must be quoted in each case.

If any conditions are attached to the payment of scholarships or stipends, the bill must bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

409. Compensations to Government servants for accidental losses, etc., due to effects of floods, cyclone, earthquake or otherwise may be drawn in ordinary pay bill form ; and subject as provided in rule 404, bills so drawn may be paid at the treasury on the authority of the sanction noted in the bills.

Interest on Government Debt.

410. The procedure with regard to payments of interest on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government Securities Manual issued under the authority of the Government.

Compensation for Land.

411. The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders reproduced in Appendix 6.

Discount on Stamps.

412. When discount upon stamps is allowed by deduction from the purchase money, a detailed bill in Form T. R. 32 headed "Not payable at the Treasury" shall be prepared by the Treasury Officer every month for the amount of discount allowed, and submitted to the controlling authority concerned for countersignature and transmission to the Accountant General.

413. The Head of a Local Administration may, after consultation with the Accountant General, dispense with the submission of detailed bills, provided that the connected schedule accompanying the treasury account is supported by a certificate of the Treasury Officer that the discount has been actually allowed to the parties to whom it was due, according to sanctioned rates.

Commission to Registrars.

414. Commission to Registrars may be drawn under departmental regulations on bills which must exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts.

415. In cases in which the commission is calculated upon number of documents registered, the bill shall be supported by a certificate of the District Registrar or other controlling officer that the amount has been correctly calculated.

Treaty Payments.

416. In respect of amounts payable under a treaty to a State which has acceded to Pakistan, the Political Officer in charge will send to the Accountant General concerned a requisition for a payment order mentioning where and to whom each payment is to be made. Payment orders will be delivered to the Political Officer accordingly and the Treasury Officer will be advised of the orders issued.

The Government may in specific cases issue orders varying or supplementing the provisions of this rule.

Payments to the State Bank of Pakistan.

417. Bills for sums payable to the State Bank, *e.g.*, bills in connection with flotation of new loans, management of Public Debt, etc., shall be

countersigned by an officer of the ministry of Finance before they are paid.

NOTE.—The Bank is authorised to debit to Government account, in advance of the submission of consolidated bills for expenses incurred in connection with the flotation of a Government loan, payments which it may make to bankers, etc., on account of brokerage, subject to the condition that the Bank accepts the responsibility in the event of any excess payment being made. The advance so made should be adjusted against the final bill of the Bank.

Special Political Missions.

418. Unless in any particular case the Government after consultation with the Auditor General direct otherwise, the following instructions shall be observed by officers placed in charge of special political missions:—

(*i*) An officer in charge of a special political mission shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the Accountant General nominated by the Government in this behalf.

(*ii*) A cash book in Form T. R. 4 or T. R. 4A, as may be convenient should be kept showing clearly and fully all cash transactions that take place day by day. Amount received by cheque drawn against letters of credit should be entered in the cash book on the receipt side as "Received from the Treasury of————". The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. At the close of each month an extract from the cash book showing the receipts and disbursements of the month, and opening and closing balances, should be submitted, with all secret vouchers, to the Accountant General. Confidential vouchers (as distinguished from secret vouchers referred to above) should be sent in a sealed cover addressed to the Accountant General by name, who will be responsible for preventing disclosure of their contents.

(*iii*) As far as possible vouchers should be furnished to the Accountant General for all items of expenditure exceeding Rs. 25 or such other limit as may be prescribed by the Auditor General. When vouchers are not procurable, bills should be submitted giving full details of the payment made. Every voucher or bill accompanying the cash account should contain the certificates prescribed in Chapter V of this part for contingent bills. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers quoted against the expenditure both in the cash book and the cash account submitted to the Accountant General. Vouchers in Pakistani languages shall invariably be accompanied by an English translation.

(*iv*) Vouchers for secret service expenditure should be submitted to the Government with a list showing their amounts. In the cash

account such vouchers should be simply quoted as "Secret voucher No————, dated————". The Government will, on passing these vouchers, intimate to the Accountant General that "Secret voucher No.————, dated———— of (officer) has been passed for Rs. ———— "

Commissions and Committees.

419. The procedure to be observed by commissions and committees of the Government in drawing moneys for their expenditure shall be governed by the orders embodied in Appendix 7.

Expenditure against Grants at the disposal of an Administrative Department of the Government.

420. (1) When a sum of money is placed under the orders of an administrative department of the Government for expenditure on specified objects, all appropriations sanctioned against it must be supported by an order of the department concerned stating :—

(*i*) the particular object of the expenditure, which must always be within the general purpose of the grant ;
(*ii*) the amount of the appropriation sanctioned for it ;
(*iii*) the person in whose charge the expenditure is to be ;
(*iv*) the treasury or treasuries where the money is required.

(2) A copy of this order shall be sent to the Accountant General, Pakistan Revenues, who will thereupon authorise the treasury to pay the amounts on the receipt of the disbursing officer.

421. The disbursing officer may draw the money on his receipt, specifying the order under which it is sanctioned. He may not draw more than what he actually requires from time to time for expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person, advising the Treasury Officer of his action.

422. An account of the expenditure against the appropriation must be rendered to the Accountant General, Pakistan Revenues, in which the officer should enter on the receipt side all sums he has drawn from the treasury and on the expenditure side all amounts he has spent. Vouchers must be furnished in the same way and under the same rules as in the case of a contingent bill. A copy of this account (without vouchers) shall also be sent to the administrative department concerned.

423. The account must be sent at the end of every month, except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the order sanctioning it. In such a case, the account may be withheld till the end of the said period of three months, and then sent in complete up to date. An account must in any case be made up and sent in up to the 31st March of any year.

Payments on behalf of Defence Services.

424. Disbursements by civil authorities for the purchase of, and compensation for, lands taken up for the Defence Services and for compensation for loss of crops and damage to lands, shall be vouched by the bills and receipts of the payees and the original orders, or certified extracts therefrom, under which the expenditure is incrred.

425. When a Civil Officer required to supply carriage to troops on the march makes an advance to the owners half the hire for the whole journey and, on making over the carriage to the Military authorities, recovers from the requisitioning R. I. A. S. C. officer the amount so advanced, the amount may be drawn from his permanent advance or on an abstract bill from the recovery treasury, the amount of the bill and subsequent recovery being taken to the head 'Advances Recoverable'.

A similar procedure will also be followed in cases in which a civil officer is called upon to supply articles of provisions, etc., to troops on the march.

PART VI.—Special Rules for Bank Treasuries.

Section I.—General.

426. The rules in this part are intended primarily for the guidance of Collectors and Treasury Officers and of officers of the Bank in dealing with the receipts and disbursements on account of the Central Government at places in which the cash business of the treasury is conducted by the Bank. They include information on most points likely to arise; but in cases of doubt, and as a general rule, the Collector shall refer the matter to the Accountant General.

NOTE.—At places where there are branches of the State Bank of Pakistan *viz.*, at Karachi, Lahore, Peshawar, Dacca and Chitagong, the cash business of the Government is for the most part conducted by the State Bank of Pakistan. At other places where there are branches of Imperial Bank of India, which act as agents of the State Bank, in accordance with the provisions of the State Bank of Pakistan Order 1948, the cash business of the Treasury, is conducted by those branches of the Imperial Bank of India as Agents of the State Bank.

In addition to the five places mentioned above, the State Bank maintains agencies of its Banking Department at other places in charge of a Currency Officer who is an officer of the State Bank. These agencies deal with limited classes of transactions, *e.g.*, those connected with issue and discharge of treasury bills, remittances, etc. The ordinary work connected with the receipts and disbursements on Government account at those places is dealt with by the branches of the Imperial Bank of India.

427. In printed and manuscript forms or documents used in connection with Government business at the Bank, the words "General Treasury" or "His Meajesty's Treasury" shall never be used, as those words do not correctly represent the relation of the Government to the Bank. Any other erroneous expressions which misrepresent this relation shall be carefully avoided by all Government officers.

428. The Bank will be kept open for the transaction of treasury business on a recognised holiday, if so required by the Collector.

429. At Karachi, or any other station where an office of the Accountant General attached to a Province is located and where a treasury does not co-exist with the Bank, the functions of the Treasury Officer under the rules in this part will, except where the context otherwise requires, and subject to the provisions of sub-rule (2) of rule 6, be performed by the Accountant General Pakistan Revenues, or by the local Accountant General, as the case may be.

430. All bills, cheques and other documents passed by Treasury Officers and offices of Accountants General for payment at the Bank, as well as Interest Payment Orders, etc., being non-negotiable instruments, warrant special precaution on the part of the Bank in the matter of identification of payees. No endorsements being permissible, all such claims have normally to be presented by the payee personally at the Bank. To facilitate business, the Bank will, however, disburse payments of such claims when presented through messengers who can be identified, provided the Bank is previously in possession of specimen of payee's signature as recorded thereon.

NOTE.—Preaudit cheques drawn by the Account offices directly on the Bank in payment of claims presented to them are negotiable instruments and fall within the scope of the note below rule 171.

430-A. Payment of cheques including Public Debt Office Interest Warrants which are governed by the Negotiable Instruments Act will be made in accordance with the provisions of that Act and any generally recognised practice established among bankers by custom.

Section II.—Payments into the Bank.

General Rules.

431. (1) Save as hereinafter provided, and subject as provided in rule 92, any person who desires to pay money into the Bank on Government account shall first present at the treasury a chalan (Form T. R. 6) in duplicate (which, if necessary, will be prepared in the treasury). The Accountant or other official entrusted with the duty of examining the chalans shall, after examination, enter the chalan in the appropriate register of chalans issued, which is kept under rule 462, and write on both original and duplicate the word "correct"; he shall then affix his initials to the chalan with the date, specify the head of account and, if the amount is not less than Rs. 500, submit the chalan with the register to the Treasury Officer who, if it is in order in all respects, shall enface it with an order to the Bank to receive the money and to grant a receipt.

Both the original and duplicate copies of the chalan thus enfaced shall then be returned to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account and, subject as provided in rule 102, an acknowledgment will be granted to the payer on the original chalan, the duplicate being retained by the Bank to be forwarded to the treasury with the daily account.

NOTE—Chalan for sums of Rs. 500 and above must be enfaced by the Treasury Officer, but those for sums less than Rs. 500 may be enfaced by the treasury Accountant. All chalans presented at a sub-treasury must invariably be faced by the Sub-Treasury Officer.

(2) In cases in which chalans are presented in triplicate or quadruplicate, the acknowledgment of the Bank will be given in the original chalan, or on such other copy as may specially be marked for the purpose, the other copies being retained by the Bank to be forwarded to the treasury with the daily account.

(3) Moneys tendered with a chalan signed by a departmental officer under the provisions of rule 95 may be received direct at the Bank without the intervention of the Treasury Officer. Moneys tendered with special form of chalan prescribed for payment of income-tax (and super-tax) revenue may likewise be received by the Bank direct even when such chalans are not signed by the income-tax Officer.

432. Chalans shall be valid only for such time not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the Treasury Officer.

433. Cheques on local banks will be accepted by the Bank in accordance with rule 79. There will be a daily clearance of cheques accepted and the

transactions will be included in the daily account rendered to the treasury, after the cheques have been cleared.

Remittances of Departmental Officers.

434. (1) Moneys received by officers of the departments named below will be received at the Bank direct without the intervention of the Treasury Officer in accordance with the special rules specified against each :—

Defence	Rules 467 to 472.
Railway	Rules 496 to 500.
Post and Telegraph	
Postal Section	Rule 511.
Telegraph Section	Rules 530 and 531.
Public Works	Rules 542 and 543.
Forest	Rules 554 to 557.
Customs	Rule 582.

Chalan forms shall be supplied to the Bank by the treasury.

435. In the case of departments, other than those mentioned in the preceding rule, moneys received by departmental officers shall be forwarded by them daily to the Bank direct with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. The duplicate copy of the chalan will be retained by the Bank and forwarded with the accounts of the day to the treasury and the original returned, receipted, to the departmental officer for record in his office.

The original chalan may be in the form of a book sent daily for signature.

Deposit and Local Fund Receipts.

436. The detailed account of Local Funds and registers of deposits will be kept in the treasury or in the Magistrate's and Judge's offices, the Bank only receiving the amounts tendered in accordance with rule 431 and crediting them under their proper designation.

Section III.—Withdrawal from the Public Account at the Bank.

Civil Charges.

437. Subject as hereinafter provided, all bills for pay and allowances and contingent expenses of officers of the civil establishments, which are ordinarily drawn upon the treasury, shall be presented to the Treasury Officer in the first instance for examination. The Treasury Officer, if he passes the claim, shall enface on the bill an order to pay a specified amount. Such orders shall be recorded in the register of payment orders issued, which is kept under rule 462, and shall be numbered, dated and signed. The bill

shall then be returned to the person presenting it, and will be paid at the Bank in accordance with the order of the Treasury Officer, the Bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee. The discharge must be in addition to the signature at foot of the bill.

NOTE.—When payment is desired wholly or partly in State Bank draft, and a formal application for a draft accompanies the bill, the Treasury Officer, if he is satisfied that the grant of the draft is permissible, will forward the application to the Bank, specifying clearly in the pay order the manner in which payment should be made.

438. *Deleted.*

439. Bills of civil establishments, which are payable at a station where the local Accountant General is required to make payment of such bills after preaudit, shall be presented in the first instance at the office of such Accountant General for preaudit and, unless there is a special request on a bill for cash payment, or the sum payable to one single party does not exceed Rs. 20, such bills may be paid by cheques upon the Bank issued by the Accountant General, or by any subordinate gazetted officer authorised by the Accountant General in this behalf.

440. Without prejudice to the generality of provisions made in these rules with regard to withdrawal of moneys from the Public Account, the procedure to be followed in the payment of claims presented for preaudit at the office of the Accountant General may be governed by such instructions as may be issued in this behalf by the Auditor General.

Pensions.

441. Save where any other procedure has been duly authorised, pension bills will be cashed by the Bank upon pay orders issued by the Treasury Officer concerned.

Departmental Payments.

442. Funds required for departmental disbursements by officers of the departments named below may be obtained from the Bank direct in accordance with the rules specified against each:

Defence	Rules 473 to 492.
Railways	Rules 501 to 504.
Posts and Telegraphs—	
Postal Section	Rules 516 to 521.
Telegraph Section	Rules 533 to 535.
Forest	Rules 559 to 561.

NOTE.—Assignments and letters of credit issued under rules 474 and 513 as also Emergency Cash, Requisitions (Defence Services) issued under rules 478 may be acted on without further authority the Bank observing the prescribed limitations.

443. (*a*) Officers of the Public Works Department are authorised to draw funds by bills as well as by Cheques.

(*b*) Bills will be cashed by the Bank only on payment orders endorsed thereon by the Treasury Officer.

(*c*) In respect of cheques no letters of credit will be issued by the Accountant General, but where a Divisional Officer has intimated any limits on the drawings of a sub-divisional officer, the Bank will observe the prescribed limitations. In all other cases, cheques will be cashed without any limitation, if otherwise in order.

444. Bills and cheques of disbursing officers of the department of Central Excises and Salt, will be cashed by the Bank in the same way as bills and cheques of officers of the Public Works Department.

445 (1). Cheques of the Military Secretary to the Governor General will be drawn on, and cashed by, the Bank direct. If the Accountant-General has specified any limits on these drawings, the Bank will observe the specified limitations.

(2) Unless there be any special rule or order of the Government to the contrary, cheques of any other departmental officer authorised to draw funds by cheques, may be cashed by the Bank direct without the intervention of the Treasury Officer.

Refunds.

446. Refunds of revenue, etc., will be made by the Bank on bills bearing a payment order signed by the Treasury Officer in accordance with the procedure prescribed in rule 437.

This rule does not apply to refunds of income-tax ; in the case of such refunds, the Income-tax Officer is authorised to make out the refund order in the form of a direct order on the Bank and the endorsement of a second payment order by the Treasury Officer will be unnecessary.

Discount on Sale of Stamps.

447. When discount on sale of stamps is allowed by deduction from the amount paid in by the purchaser, the net amount will be received and brought to account under rule 431, the receipted chalan being the payer's authority for receipts of the stamps from the treasury.

Public Debt.

Government Promissory Notes.

448. Government Promissory Notes, on which interest may be due shall be presented to the Treasury Officer, who, having made the necessary examination and record, shall give the holder an order on the Bank in the following form :—

Pay to————Rupees————, being interest for————half year at———— per cent. due on Government Promissory Note No.————of——— for Rupees————.

Bearer Bonds.

449. The interest coupon attached to a Bond shall be presented to the Treasury Officer, who, having made the necessary scrutiny and record, shall issue necessary orders on the Bank to make the payment.

Stock Certificates.

450. Interest on Stock Certificates will be paid by the Bank on Interest warrants issued by the Public Debt Office concerned without the intervention of the Treasury Officer. The Bank will arrange to pay the interest due on the Warrant to the proprietor of the Stock Certificate.

451. The provisions of rules 448 to 450 apply *mutatis mutandis* to repayment of principles of any Promissory Note, Bearer Bond or Stock Certificate, which may be notified for discharge ; but nothing in these rules shall be deemed to override any rule or order contained in the Government Securities Manual, regulating the procedure for the payment of interest on or principal of any Public Debt.

Deposit Payments.

452. (1) Repayment of deposits standing at credit of individuals in the treasury register or in the Magistrate's or Judge's accounts, will be made on the order of the officer on whose register they are. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the appropriate register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Treasury Officer for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account or deposits of each Court.

(2) In cases in which personal ledger accounts of Civil or Criminal Court Deposits are kept by the Bank, each Court will duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the personal ledger pass book.

453. Unless in any case the Government direct otherwise, cheques for withdrawal from a personal deposit account at the treasury shall be drawn upon and presented to the Treasury Officer, who will enface them with an order on the Bank to make the payment.

Local Funds.

454. Payments will be made on cheques drawn by competent drawing officers of the Local Body concerned. Unless in any case the Government direct otherwise, such cheques will be drawn on the treasury and cashed by the Bank on pay orders issued by the Treasury Officer.

Where, under any special order, a Local Body draws money from the treasury by presentation of detailed bills, the procedure prescribed in rule 437 shall be followed.

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Remittances.

455. The procedure with regard to remittance of treasure from the Bank and the testing of remittances made to the Bank from treasuries will be regulated by the provisions contained in Part XI.

Currency of Payment Orders.

456. Payment orders issued on the Bank shall be valid only for a time not exceeding ten days, fixed by the Collector; if presented after the allotted time they will be refused payment by the Bank until revalidated by the Treasury Officer.

Section IV.—Daily Accounts and Returns.

457. The accounts and returns to be rendered by the Bank to the Treasury Officer in respect of transactions of the Central Government will consist of :—

(*i*) A daily account of receipts and payments in Form T. R. 44, together with connected chalans and vouchers.

(*ii*) A pass book or register of receipts and payments, to be daily forwarded to and returned by the Treasury Officer.

(*iii*) Where the receipts and payments take place at an office or agency of the Bank connected with the treasury of a Province a copy of the daily schedule of receipts and payments on, account of the Central Government, which is forwarded by such office or agency of the Bank to its head office.

458. In the daily accounts rendered by the Bank, such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasury. The daily account will be prepared every day and the Manager or Agent, as the case may be, after satisfying himself as to its accuracy, will docket and forward it to the Treasury Officer with the register of daily receipts and payments and with all the appertaining chalans and vouchers at the close of the day.

The net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction, and not the gross amount of demand.

NOTE 1.—It is of importance that these documents be secured in a locked box when sent by the Bank to the Treasury Officer, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Treasury Officer.

NOTE 2.—With the concurrence of the Accountant General, the daily accounts may be submitted in the morning following the date to which they refer, instead of at the close of the same day.

459. Care shall be taken that vouchers sent to the treasury are conspicuously marked by the Bank with the word *Paid*. In attention to this rule may lead to documents being paid twice, in the event of their falling into unscrupulous hands.

460. The Register of daily receipts and payments will contain five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager or Agent, as the case may be, and (5) the initials of the Treasury Officer. It will be written up and forwarded with the daily account to the treasury, the entries being certified by the initials of the Manager or the Agent in the 4th column. The Treasury Officer shall check the receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the 5th column of the register in token of his verification, shall return the register to the Manager or Agent the same day or, as soon as possible, on the following day.

461. The transactions of Railways will not be included in the daily accounts and returns rendered by the Bank to the Treasury Officer under rule 457. Separate statements of receipts and payments at the Bank on account of each Railway, together with all connected vouchers and other documents, will be forwarded by the Bank daily to the Chief Accounts Officer of the Railway concerned in accordance with such arrangement as may be settled between the State Bank and the Railway Department.

Section V.—Miscellaneous.

Register of Chalans and Orders for payment.

462. The Treasury Officer shall maintain two registers in suitable forms, namely, a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the Land Revenue Department of the Collector's office, those of excise revenue by the Excise Department, and so forth.

Daily Posting of Accounts.

463. When the daily account with the chalans and vouchers is received from the Bank, the account shall first be examined against the chalans and vouchers which support it. Then the chalans and vouchers which have been already approved and registered by the Treasury Officer, shall first be marked off in the register of chalans issued and of orders for payment, that is, the date of discharge shall be noted against the entries of them in those registers. Each item of receipt or payment will then be posted from the daily account, with its chalans and vouchers, into the cash book either direct or through some subsidiary register, and the net difference between the total receipts and the total payments posted in the Register of State Bank Deposits in accordance with the directions contained in this behalf in the Account Code, Vol. II. The daily postings in this register must be checked and agreed, where necessary, with the daily schedules received under clause (*iii*) of rule 457.

Advices and Certificates.

464. Advices of receipts or payments which, according to any rule or order, have to be sent to Public officers or departments, and consolidated

receipts or certificates of receipts or payments required by any rule or order to be given to any public officer or department, shall be prepared in the treasury and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the treasury accounts.

Nothing contained in this rule shall be deemed to override any local usage or practice under which advices and certificates referred to above are prepared by the Bank.

Treasury Returns.

465. All treasury returns, with the exception of those the Bank is instructed to furnish under the rules in this part or under express orders of the Accountant General, shall be prepared in the treasury and not in the Bank.

PART VII.—SPECIAL RULES APPLICABLE TO PARTICULAR DEPARTMENTS.

CHAPTER I.—DEFENCE DEPARTMENT.

General.

466. The rules in this chapter are intended primarily for the guidance of officers of the Defence Department in their dealings with the treasury and of the Treasury Officers dealing with transactions connected with that department. At places where the cash business of the treasury is conducted by the Bank, these rules shall have effect subject to the provisions of Part VI.

In times of war, these rules may be modified or supplemented by special regulations made by, or with the approval of, the Governor General.

Remittance to Treasury.

467. Except in the case of earnest money deposits, cash tendered at a treasury by an officer of the Defence Department on account of that department must be accompanied by a Receivable Order, in duplicate, issued by one of the officers mentioned in rule 468. On the authority of such an order, the Treasury Officer shall accept the money, credit it as a receipt on account of the Defence Department and give the receipt to the person who pays the money.

The Receivable Order shall be issued in Army Form A.-507, which is reproduced below :—

" Please receive from.....or order the sum of Rs.....on, account of.....and credit the amount as a receipt of the Defence Department, pertaining to the (*a*).....
No....., dated.....

(*a*) Here enter the name of the Defence Accounts Officer concerned."

NOTE 1.—Receivable orders may be prepared by carbon process in copying indeliblt pencil. The name of the Defence Accounts Officer concerned should invariably be entered therein, care being taken to note the correct allocation.

NOTE 2.—The duplicate copies of the Receivable Orders should be forwarded to the Accountant General by the Treasury Officer with the List of Receipt on account of Defence Department Remittances.

NOTE 3.—Cheques received in payment for service stamps supplied to the Defence Department should not be treated as receipts on account of that department, but dealt with under rule 317.

468. A list of departmental officers who are authorised to grant Receivable Orders is given in Annexure A to this chapter. The list shall be strictly adhered to by Treasury Officer in accepting money from or on behalf of the Defence Department.

469. For money paid into the treasury under rule 467, the Treasury Officer (or, if the amount is less than Rs. 500, the Accountant and the Treasurer) shall give an acknowledgment in the following form :—

Serial No.

Receivable Order No.

Cash Receipt —Defence Department.

Received from ——————the sum of Rs.——————, which will be credited in my List of Remittances appertaining to the (*a*).

Rs.——————.
Station——————.
Date——————.

(*a*) The name of the Defence Accounts Officer concerned should be entered here.

NOTE 1.—The receipt should invariably bear the serial number, as well as the number recorded on the Receivable Order.

NOTE 2.—Receipts may be given in duplicate, the duplicate copy being clearly marked as such, when money is paid into the treasury by States which have acceded to Pakistan in payment of the cost of stores issued from the Defence Department.

NOTE 3.—The person paying the money into the treasury should forward the receipt without delay to the officer issuing the Receivable Order (either direct or through the Supply Officer in the case of sums deposited on account of articles demanded on payment requisitions), to enable him to pass it on at once to his Account Officer for *adjustment*. In the cases referred to in Note 2 above, only the duplicate copy of the receipt should be so forwarded.

NOTE 4.—When the Director of Contract, Army Headquarters, undertakes to issue Railway Receipts for goods sold by him in exchange for the remittance tendered on the authority of Receivable Orders, the Railway Receipts should be sent by him or by any other officer under his instructions to the Treasury Officer concerned, who will comply with the instructions received.

470. Amounts paid into a treasury by civil officers on account of Military cemeteries shall be treated in the treasury in the same way as payments made by officers of the Defence Department.

Save as provided above, all recoveries made by civil officers on account of the Defence Department may be paid into the treasury without Receivable Orders.

Deposits on account of the Defence Department.

471. Deposits of the Defence Department are of two kinds, namely—

(*i*) *Earnest money deposits* made by intending tenderers, which are treated as Revenue Deposits under rule 626.
Such deposits may be received in the treasury without Receivable Orders, but the depositor must state the designation of the officer in whose favour he makes the deposit. That designation shall be entered on the receipt given by the treasury.

(*ii*) *Other deposits.*—These can be received only under the written authority prescribed in rule 467, and they can be repaid only

by cheques drawn against assignments or otherwise. These must be credited in the List of Receipts on account of Defence Department Remittances in accordance with the directions contained in the Account Code, Vol. II.

Deceased Officers' Estates.

472. The following form of receipt must be used when cash is tendered by Presidents of Committees of Adjustment of estates of deceased officers and men :—

Estates of Deceased Officers and Soldiers.

Treasury (or Bank of ——— at ———).
Dated ——— the ——— 19 .

Received from ———President, Committe of Adjustment, the sum of Rs.——— ———, to be placed to credit of ———(*a*) on account of estate of ———of the ———regiment———.

(*a*) The name of the Defence Accounts Officer specified in the Receivable Order should be entered here.

NOTE.—The surplus of the estate of a deceased person subject to the Army Act (Act VIII of 1911), to which no claim has been established within twelve months after his death and of the estate of a deserter, should be remitted by the Commanding Officer concerned to be Accountant General, Pakistan Revenues.

Drawings from Treasury.

Defence Accounts Officers.

473. A Defence Accounts Officer is authorised to draw cheques for departmental disbursements on any treasury consistent with the requirements of rules 147 to 167 or other relevant provisions of these rules.

Other Disbursing Officers.

474. (1) Disbursing officers of the Defence Department other than Defence Accounts Officers may be placed in funds at particular treasuries by annual assignment estimates in their favour issued to Treasury Officers by the Defence Accounts Officer concerned. The probable cash requirements of each officer for each month shall be specified in these assignments.

Disbursing officers may arrange in direct communication with the Defence Accounts Officer for the transfer of their cash assignments from one treasury to another, except in cases in which the transfer of funds is desired in favour of another disbursing officer.

(2) Payments will be made by Treasury Officers against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual assignment estimate. For the purpose of watching payments against assignments, the Treasury Officers shall keep a progressive account in Form T. R. 45.

Explanation.—If the total provisions of funds from April to November, inclusive, be at the rate of one lakh of rupees per month, or eight lakhs in the aggregate, and the amount drawn up to October be only six lakhs, the difference of two lakhs may be drawn in November.

NOTE.—As provided in sub-rule (2) of rule 169, the balance of the assignment unpaid on the last day of the financial year should lapse, except as regards cheques drawn before but paid after the end of the year, the amounts of which are to be taken against the assignment of the year in which the cheques were drawn, the excess, if any, being treated as an overdrawal of the previous year and reported to the authorities concerned.

475. A disbursing officer who is allowed an annual assignment on a treasury, shall draw against it exclusively by cheques, which will be forwarded as vouchers in support of the charges in the treasury account.

476. Each disbursing officer other than a Defence Accounts Officer shall maintain a pass book in Form T. R. 46, which will be sent periodically to the Treasury Officer to be completed from the register of cheques paid, and always immediately after the close of the month.

477. In order to ensure that no inconvenience is caused to Civil Account Officers in determining the particular Defence Accounts Office against which debits should be raised for sums paid by treasuries on account of the Defence Department, any person who draws money by issuing a cheque or otherwise for disbursement on the Defence Services, shall state on the cheque or other document, the particular Defence Accounts Office against which the amounts should be debited, special care being taken to indicate the correct allocation.

Advances.

478. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, disbursing officers in need of funds over and above the amount which they may draw under rule 474, may obtain an additional credit on a treasury on the authority of an Emergency Cash Requisition (Defence Services). Such credit must not be applied for, except in cases of actual necessity. Payments against advances so obtained shall be made on cheques in the ordinary form and shall be charged in the treasury accounts in the same way.

NOTE.—The procedure in respect of custody, issue and encashment of Emergency Cash Requisitions (Defence Services) should be the same as in the case of cheques that is—

(1) Emergency Cash Requisitions (Defence Services) should be written in a prescribed form printed on a special kind of paper and bound in books of convenient sizes.

(2) The instructions contained in rules 150 to 156 should be followed *mutatis mutandis* in the case of Emergency Cash Requisition (Defence Services) also.

(3) Each book containing Emergency Cash Requisitions (Defence Services) forms should be numbered consecutively and there should be two numbers on each form, namely, Emergency Cash Requisition (Defence Services)

Book No. The number of each book as well as that or

the first and the last forms contained therein should be communicated to the Treasury Officer before the book is brought into use. On presentation of an Emergency Cash Requisition (Defence Services) at the treasury for payment, it will be the duty of the Treasury Officer to satisfy himself, by comparison of the numbers printed on it, that it has been issued from the book notified to be in use by the officer signing the Emergency Cash Requisition Defence Services).

479. In cases of emergency, when time does not admit of money being obtained from Defence Accounts Officer, an advance, if admissible under departmental regulations, may be drawn from the treasury on the authority of an Emergency Cash Requisition (Defence Services) specifying the sum sanctioned and the name and office of the payee. The individual receiving the advance must furnish the Treasury Officer with a copy of the order sanctioning the advance and receipt in duplicate. The order authorising a Treasury Officer to make an advance of pay, travelling allowance, etc., shall also indicate the particular Defence Accounts Officer by whom the advance is adjustable.

Each officer who signs an order for an advance shall satisfy himself of its propriety and admissibility and the identity of the applicant. He shall be held responsible that no unauthorised and irregular advances are granted. Receipts for such advances shall be marked "emergent", and the Emergency Cash Requisition (Defence Services) must be furnished in each case to support the payment. One receipt with one copy of the Emergency Cash Requisition (Defence Services), shall be transmitted to the Defence Accounts Officer concerned *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the order, forming the voucher for the account.

NOTE.—The Note under rule 478 applies to this rule also.

480. In every case when an advance is made on the authority of an Emergency Cash Requisition under the provisions of rules 478 and 479, the Treasury Officer shall, on the same day, send a latter of advice to the officer who authorised the advance in Emergency Cash Requisition (Defence Services).

481. All extracts from or copies of Emergency Cash Requisitions (Defence Services) which are intended for presentation at the treasury shall, when practicable, be signed by the officer on whose responsibility the Requisitions are issued. As this may not always be possible or convenient, specimen of signature of officers who may be authorised to sign true copies of such Requisitions shall be forwarded to the Treasury Officers concerned to enable them to compare signatures on the extracts or copies with the specimen.

482. Treasury Officers shall on no account receive cash from officers of the Defence Department in re-imbursement of advances made from their treasuries. Such advances shall be adjusted by the officers receiving them in communication with the Defence Accounts Officer concerned.

Emergent Payments for Troops on Active Service.

483. When a Treasury Officer is required to make payments for troops on active service and such payments are not provided for in these rules the fact of the payment must be reported immediately to the Defence Accounts Officer concerned, as in the case of emergent advances.

484. In times of war when a Civil Officer is directed to incur expenditure for the Defence Department in procuring or collecting baggage, animals or supplies, or in other ways, he shall at once report to the Defence Accounts

Officer concerned the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid.

485. (1) Every payment made by a Civil Officer on account of animals or stores purchased for the Defence Department shall be supported by—

(*i*) the payee's receipt, and

(*ii*) the receipts of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals the depot roll on which they will be accounted for, and in the case of stores, the return in which they will be brought to account.

(2) When there is no representative of the Defence Department to whom the animals or stores can be handed over, the Civil Officer shall furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the Station Master or other responsible officer of the railway.

Royal Pakistan Navy Department Payments.

486. (1) Officers commanding ships of the Royal Pakistan Navy Department will be furnished with Warrants in Form T. R. 47, on presentation of which, accompanied by a requisition in duplicate in Form T. R. 48 they may draw from treasury such sums as they may require for the pay of the officers and crew, and for petty contingencies. The Treasury Officer shall note the advance on the Warrant which he will return to the officer receiving the money and shall forward the *original* requisition to the Controller of Naval Accounts keeping the duplicate, duly receipted, as the voucher for his, treasury cash account.

(2) Other payments for the Royal Pakistan Navy department may be made on cheques issued by the Controller of Naval Accounts.

487. Bills for the transports, and for coal, stores, etc., supplied to the Department shall be forwarded direct to the controller of Naval accounts, who after audit will issue cheques for the amounts payable at the Bank at Karachi and Chittagong, as the case may be. A list of cheques paid will be furnished to the Controller by the Accountants General Pakistan Revenues and East Bengal, monthly, as also a list of all other payments made by their offices on account of the Royal Pakistan Navy Department, accompanied by vouchers for such payments.

488. These rules do not apply to the transactions Shipping Masters or other officers charged with the duty of collecting the wages and effects of deceased British seamen and of administering relief to British seamen found in distress, such transactions being governed by the special instructions embodied in rule 788.

489. *Deleted.*

490. Voucher in supporting of payments of rents in Military Cantonments and other recurring charges of a similar nature shall contain a reference to the authority under which each payment is made, and shall be forwarded in original.

Payments to Men on leave.

491. Payments to men on leave in Pakistan may be arranged for by their Commanding Officers by means of State Bank drafts, irrespective of the command to which they belong and the Province in which they reside while on leave.

Payments to Pensioners, etc.

492. Payments to Military pensioners, etc., will be regulated by the provisions contained in rules 373 to 375.

Supplemental.

493. Subject to the general provisions of this chapter, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

ANNEXURE A.

(See rule 468)

List of departmental officers of the Defence Department who are authorised to issue Receivable Orders.

- Commander-in-Chief, Royal Pakistan Air Force
- Air Force Commanding an Air Force Group
- Officer Commanding an Air Force Station
- Officer Commanding an Air Force Squadron
- Officer Commanding an Independent Air Force Unit
- Officer Commanding an Air Force College or School.
- Officer Commanding an Air Force Detachment or Flight.
- Officer Commanding an Equipment Depot or Maintenance Unit.

(each) or a commissioned Officer on their Staff.

- Military Accountant General or any gazetted officer or Accountant on his staff.
- The controllers of accounts and any gazetted officer or Accountant on their staffs.
- Accountants on the local audit staff in connection with the amounts due to Govt. on account of stores issued on payment to Pakistan State Forces.
- The Director of Military Training.
- The Commandants of schools of instruction.
- The Embarkation Staff Officers, Karachi.
- Officers of the R.P.A.S.C.
- Departmental officers, warrant and non-commissioned officers, and J. C. Os. in supply and transport charge at outposts.
- Officers and others in charge of Military farms.
- Officers Commanding Remount Depots.
- Remount and purchasing agents.
- District Remount Officers, Army Remount Deptt. horse and mule breeding areas.
- The Controller of Ordnance Factories.
- Supdts. of Ordnance Factories.
- Inspectors of armaments.
- Officers (commissioned or warrant) in charge of P.A.O.C establishments.
- The Controller, Chemical Defence Research Establisment.
- Officers and sub-divisional officers of M.E.S.
- The Officer Commanding, Medical Stores Depots.
- The staff officers of Divisions, brigades and sub areas.
- Military Estates Officers and their representatives in Cantonments.
- Officer Commanding a unit other than a Territorial Force unit.
- Officers in charge of Military treasure chests.
- Unit accountants attached to M.E.S. Offices.
- Head Clerks employed in the Offices of garrison engineers or out-station assistant garrison engineers.

for amounts due to Govt. on account of rent and charges for water and Electric energy only.

(F.A.M.F. U.O. Nos: M/85-28736 of 16th May 1950 and M/85-3199 C of 3rd June 1950).

CHAPTER II.—RAILWAY DEPARTMENT.

General.

494. The rules in this chapter are intended primarily for the guidance of officers of State Railways, in their dealings with treasuries, and of Treasury Officers dealing with the transactions of those Railways.

At places where the cash business of the treasury is conducted by the Bank, these rules shall have effect subject to the provisions of Part VI.

495. All cheques, chalans and remittance notes of the Railway Department shall have the name of the Railway stamped or printed on the top in bold letters so as to enable the Bank or the Treasury Officer to classify the receipts and payments correctly against the amount of the Railway concerned.

Remittance to Treasury.

496. Except as provided in sub-rule (2) of rule 7, all earnings and other receipts of the Railway, whether on capital or revenue account, shall be remitted by each Railway Administration into the treasury in accordance with the procedure prescribed in this chapter.

NOTE.—Amounts payable to Railways by private individuals or companies should, as far as possible, be received by cheque or in cash by the Railway Officer concerned. A similar procedure should be followed, whenever amounts are payable in cash to Railways by other Government departments.

497. Whenever under the provisions of sub-rule (2) of rule 7, cash receipts of a Railway are utilised for current disbursements, the Railway Officer concerned shall, before the end of the month, sent to the Treasury Officer a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to————————————Railway".

Provided that the Financial Adviser and the Chief Accounts Officer may, with the prior approval of the Ministry of Commun ication exempt any particular transaction or class of transactions from the operation of this rule.

498. No deposit account can be opened in a treasury by officers of the Railway Department, whatever sums are paid into a treasury by a Railway Officer, or on his account, must be carried to the credit of the Railway Administration concerned.

NOTE.—This rule applies also to deposits made, at the instance of the Railway Department, by Municipalities or other Local Funds or Local Bodies, to meet the cost of works to be carried out by that department. In such cases, the accompanying chalan should state clearly the name of the Railway (and if possible, of the Railway district) to which the amount is creditable and of the work to which the deposit relates.

499. A Railway officer who has frequently to make remittances shall keep a book in which he will enter all his remittances to the treasury. This book shall accompany the remittance and the chalan to be receipted by the treasury. Whenever moneys other than ordinary earnings have

to be deposited into a treasury by a Railway Officer, a copy of the chalan or remittance note for the moneys so deposited shall be immediately sent by the remitting officer to his Financial Adviser and Chief Accounts Officer.

NOTE.—Remittances made to the Bank of cheques paid in as Railway receipts should be entered in the remittance book, but in the place for the treasury receipt should be entered "by Bank Cheques", and the book need not be sent with the remittance, provided that the cheques are always endorsed "Pay to the Bank of ————————" or "Credit account of Government".

500. (1) In the case of open lines of Railway, remittances shall be made by or on behalf of the Financial Adviser and Chief Accounts Officer of the Railway as far as possible daily. Each remittances shall be sent under cover of a special form (State Railway Form No. A. 938), tendered in duplicate, giving full particulars of the remittance. The Treasury Officer shall write in words at the foot of each form the amount received, and return one of the forms as a receipt, the other being retained in the treasury.

(2) In the case of railway stations permitted to pay their earings direct to local treasuries, each remittance shall be sent with the book of remittance notes (State Railway Form No. A. 938) which contains one block foil and two counterfoils. These counterfoils and the block foil shall be filled in by the Station Master to show the full particulars of the remittance. The Treasury Officer shall write in words at the foot of each form the amount received and retain the second counterfoil, returning the book with the block foil and the remaining counterfoil duly initialled and signed respectively.

NOTE.—Remittances made into treasuries by Railways on the last working day of a financial year should, on the authority of the Railway chalans, be brought into the treasury accounts for the day on which they are received, even though they remain unshroffed. When, however, they are subsequently shroffed, any excesses or deficiencies which may come to light between the shroffed amounts and the sums previously brought into accounts, should be adjusted with the Railway Department in the treasury accounts for April. When a refund is made to a potdar, the Treasury Officer should send a separate intimation of the amount to the Railway Officer who made the remittance.

Drawings from Treasury.

501. Disbursing officers of Railways, who may be so authorised by the Financial Adviser and Chief Accounts Officer may draw cheques on specified treasuries with which they may be placed in accounts. No letter of credit will be issued, specifying any limit up to which such cheques may be drawn.

Subordinate Railway Officers.

502. A railway disbursing officer authorised to draw money by cheques may empower any of his subordinate officers to draw cheques against his own drawing account to any extent that he may specify, supplying him with a cheque book bearing a different number from his own and advising the treasury thereof.

NOTE.—Cheques drawn and paid under a letter of authority issued by a disbursing officer should be dealt with in the same way as if drawn by himself. The letter of authority should be dealt with the Treasury Officer in accordance with the procedure prescribed in rule 194.

503. When funds are required for a subordinate at a different treasury from that with which a disbursing officer himself banks, the latter shall get himmself placed in account with that treasury, and then empower his subordinate to draw against it. Funds may not be made available for such a purpose by means of State Bank drafts.

Payments at Sub-treasuries.

504. Subject as provided in rules 150 and 163, funds may be obtained by a disbursing officer or his subordinate officers from sub-treasuries, by means of cheques.

Service Postage Stamps.

505. Officers of Railways requiring service postage stamps shall send a cheque for the value of such stamps drawn in favour of the officer who supplies the stamps, in accordance with the procedure prescribed in rule 317.

Compensation for Land.

506. The procedure to be observed for the payment of compensation for lands taken up for the purpose of the Railway, when such payments are made by the Collector or any other officer not acting as a Railway disburser, shall be Governed by the orders contained in Appendix 6.

Special Land Acquisition Officers acting as disbursers of the Railway Department shall be treated for the purposes of the rules in this chapter as officers of the Railway Department and moneys can be issued for their disbursements only in confirmity with the provisions of those rules.

Supplemental.

507. Subject to the general provisions of this chapter, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

CHAPTER III.—POSTS AND TELEGRAPHS DEPARTMENT.

Postal Section.

General.

508. At places where the cash business of the treasury is conducted by the Bank, the rules in this chapter shall have effect subject to the provisions of Part VI.

Treasury Pass Book.

509. Each Head Post Office must keep for each treasury with which it deals a separate Treasury Pass Book in departmental form, which will contain a complete record of all sums received from or paid into the treasury, whether in cash or by transfer, by itself or by any of its sub-offices. If the Head Post Office is at headquarters, this book shall accompany all remittances to or demands on the treasury, and shall be attested by the Treasury Officer in respect of the Head Post Office transactions as they occur, and in respect of the sub-treasury transactions after verification with the credits and debits communicated in the sub-treasury accounts. If the Head Office has dealings with a sub-treasury only, the pass book need not be attested by the Treasury Officer, as it would have to be transmitted by post, which would be inconvenient.

NOTE 1.—When a Postmaster has a sub-post office under him, which has transactions with a treasury or sub-treasury in another district, he must keep two Treasury Pass Books, one with the local treasury and the second with the treasury or sub-treasury of the other district.

NOTE 2.—Separate pass books should be kept by sub-post offices dealing directly with a treasury.

510. The Head Post Office Treasury Pass Book must be kept in the Head Postmaster's personal custody and he must himself make all the necessary entries in it.

NOTE.—*Deleted.*

Remittance to Treasury.

511. (1) Money paid into a treasury by a Postmaster shall be forwarded with the memorandum of remittance prepared under departmental regulations and the Post Office Treasury Pass Book, and shall be acknowledged by the signature of the Treasury Officer, or of the Accountant and the Treasurer in case of sums under Rs. 500, in the column provided in the latter.

(2) Money paid into a treasury by a Sub-postmaster shall be forwarded with the memorandum of remittance in duplicate and the pass book kept by the sub-office; the pass book shall be signed by the Treasury Officer, or by the Treasurer and the Accountant, if the amount is below Rs. 500. The duplicate memorandum shall be retained in the treasury and the original returned signed as above to the Sub-postmaster.

(3) Money paid into a sub-treasury by a Postmaster shall be accompanied by the Post Officer Treasury Pass Book and a single memorandum of remittance. The Sub-treasury Officer shall attest the entries in the pass book and retain the memorandum.

(4) Money paid into a sub-treasury by a Sub-postmaster shall be accompanied by the sub-office Treasury Pass Book and by memorandum of remittance in duplicate. The Sub-treasury Officer shall attest the entries in the pass book and the return original memorandum duly signed.

NOTE.—Cheques, credit chalans and pay orders accepted under rule 81, should be forwarded to the Treasury Officer as a remittance along with the Treasury Pass Book. Each cheque will be shown as a separate entry in the treasury pass book and will be accompanied by a separate memorandum of remittance in duplicate showing full particulars of the cheque. The treasury or sub-treasury officer shall attest the entries in the pass book and such attestation shall constitute a preliminary acknowledgment of the cheque. After clearance of the cheque, he shall return the original memorandum duly signed as the final receipt for the remittance and retain the duplicate in the treasury or sub-treasury.

512. Payments to the Post Office for money orders issued by Treasury Officers, shall not be made in cash, but the amounts will be credited to the Post Office in accordance with the procedure prescribed in rule 198.

Drawings from Treasury.
Letters of Credit.

513. Letters of credit, both ordinary and telegraphic, may be issued by the Deputy Accountant General, Posts and Telegraphs, in charge of Audit Offices at Lahore and Dacca, on treasuries in favour of Postmasters within their circle of audit to place them in funds for their cash requirements.

514. When Funds are required for a Sub-postmaster at a different treasury from that with which the Postmaster himself banks, the latter must obtain from the Deputy Accountant General, Posts and Telegraphs, a letter of credit on that treasury and then empower his subordinate Postmaster to draw against it.

Supplementary Telegraphic Credits.

515. Should an unexpectedly large demand on any treasury arise, the Deputy Accountant General, Posts and Telegraphs, shall telegraph to the Treasury Officer direct "Credit Post—Thousand" and shall confirm the Telegram on the same day. Immediately on receipts of the telegram, the Treasury Officer shall issue necessary advice to the Postmasters concerned.

Payments against Letters of Credit.

516. Payments to the Post Office against letters of credit shall be made on presentation of receipts, which will simply show the amount required without mentioning the nature of the charge.

517. At places where the cash business of the treasury is conducted by the Bank, Postmasters in charge of Post Offices approved by the Director

General, Posts and Telegraphs, may make payments on account of Postal transactions to important firms and individuals of repute by means of cheques against letters of credit. Such cheques may not be drawn for amounts less than Rs. 100.

NOTE.—When issuing these cheques, Postmasters should enter the amounts in their Treasury Pass Book, and the Treasury Officer should attest the entries when the book is next presented by the Postmaster. If a cheque has not, in the meantime, been cashed, the item should be left unattested by the Treasury Officer till such time as the cheque is cashed.

518. A Postmaster may empower any of his Sub-postmasters to draw against his own letter of credit to any extent that he may specify intimation being given to the Treasury Officer and his consent obtained.

519. The Postmaster shall inform the Treasury Officer of the manner in which he desires the amount of his letter of credit to be distributed between the district and any sub-treasuries, to be drawn against by himself and his Sub-postmasters. If, at any time, payments are required to be made at the district treasury or at a sub-treasury in excess of the allotment made to it, the Postmaster may sanction an additional allotment by a corresponding reduction in the amounts assigned to specified sub-treasuries or the district treasury. The Treasury Officer and Sub-treasury Officers shall then pass payments against the revised allotments. Redistribution of allotments to sub-treasuries shall be communicated by wire wherever possible by the district treasury to the subtreasuries concerned.

520. When funds are drawn by a Postmaster from a treasury or a sub-treasury, he shall present his Treasury Pass Book with a receipt. The Treasury or Sub-treasury Officer will initial the entry in the book and return it, with the money, to the Postmaster, retaining the receipt as voucher in support of the payment in his own account.

NOTE.—Notwithstanding the provisions of clause (*iii*) of rule 138, receipts in indelible pencil impressed with the oblong Money Order Stamp and signed by the Head Postmaster may be accepted as sufficient.

521. When funds are drawn by a Sub-postmaster from a treasury or sub-treasury, he shall present his pass book with duplicate receipts. The Treasury or the Sub-treasury Officer shall initial the entry in the pass book, return one recceipt with a note of payment written across it, with the money, to the sub-postmaster, and retain the other receipt in support of the payment in his own account.

Payments due on Money Orders.

522. Payments on account of revenue money orders may not be made in cash ; the transactions may be adjusted by book transfer on a receipt signed by the Postmaster for the total value of the money orders payable to the revenue authorities on each day. The debits to the Post Office raised on this account shall not be charged against letters of credit.

This rule applies also to money orders in ordinary form issued in favour of the Collector in payment of revenue under his management. Ordinary money orders in favour of other Government officers will be paid

in cash in the ordinary course. But in East Bengal, money orders in favour of the Deputy Collector, or an officer in charge of any department under the Collector, or in favour of the Sub-divisional Officer, or an officer in charge of any department under the Sub-divisional Officer, may also be paid by book transfer. Money orders in favour of any other officer of the Government in his official capacity may also be paid by book transfer when a written requisition to that effect has been received by the Post Office from the Treasury Officer.

523. With the exception of money orders in favour of a Cantonment Board, all money orders in favour of any Local Body entitled to bank at the treasury may be adjusted by book transfer.

Payment of Municipal Taxes on Postal Buildings.

524. The following procedure shall regulate the payment by book adjustment of Municipal taxes on Post Offices :—

The Postmaster, on receipt of a bill from a Municipality or a Local Board, should enter the amount of the bills as a drawing from the treasury in the Treasury Pass Book, and send the Treasury Pass Book with the bill and a receipts to the Treasury Officer concerned. The Treasury Officer should attest the entry in the pass book and credit the amount to the account of the Municipality or the Local Board, as the case may be, retaining the receipt as a voucher in support of the debit in his own account. The Postmaster, on receipt of the pass book and the bill with the note made by the Treasury Officer to the effect that its amount has been credited to the account of the Municipality or Local Board concerned, should make the necessary entries in his own account, the entry on the payment side being supported by the bill. The drawings from the treasury on this account should be taken against letters of credit.

Transactions with States which have acceded to Pakistan.

525. In every case in which it is deemed necessary to use the treasury of a State which has acceded to Pakistan for paying into it the surplus collections of a Post Office, or for drawing money therefrom for departmental purposes, or for both of these purposes, the detailed arrangements shall be such as may be settled by the Director General, Posts and Telegraphs, with the State authority concerned with the approval of the Government.

Treasury Accounts.

526. At the end of the month, the Postmaster of each Head Post Office shall prepare a consolidated receipts in Form T. R. 49 for all payments made by him during that month into each treasury, giving full particulars of each transaction chronologically, and send it to the Treasury Officer by the fourth of the month following. The Treasury Officer shall fill in, against each item in the receipt, the month in which credit has been afforded by him, attest the entry, make out an analysis of the amounts of his credit by months at the foot of the receipt and return it to the Postmaster by the 10th of the same month.

The Postmaster of each Head Office shall prepare in duplicate (by carbon process) in Form T. R. 50, a similar consolidated receipt for all drawings from each treasury made during the month, giving full particulars of each transaction choronologically, and send it to the Treasury Officer by the fourth of the month following the month of transaction. The Treasury Officer shall fill in, against each item in the receipt, the month in which the corresponding debit has been raised by him, attest the entry, incorporate in the consolidated receipt any modification by addition or deduction in red ink at the end, also make out an analysis of his debits by months at the foot of the receipt. The Treasury Officer shall agree the figures with his total debits for the month and send both the copies of the receipt to the Accountant General by the tenth of the month following.

Supplemental.

527. Subject to the general provisions of this chapter, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

CHAPTER VI.—POSTS AND TELEGRAPHS DEPARTMENT.

Telegraph Section.

General.

528. At places where the cash business of the treasury is conducted by the Bank, the rules in this chapter shall have effect subject to the provisions of Part VI.

Receipts.

529. Moneys received by Departmental Telegraphs Officers, Radio Officers and such other officers of the department as are allowed to draw funds for departmental disbursements from Post Offices, may be remitted to Post Offices in accordance with departmental regulations. Moneys received by other officers of the department shall be paid into the nearest treasury for credit as Telegraph Remittances.

Remittance to Treasury.

530. (1) Whenever money is sent to a treasury, the Telegraph Officer who sends it must forward with each remittance a remittance book on which the Treasury Officer, or the Accountant and the Treasurer when the remittance is under Rs. 500, shall note his initials as a receipt, and a chalan or memorandum of particulars of payment, which will be retained in the treasury. The Treasury Officer, or the Accountant and the Treasurer, as the case may be, shall furnish the Telegraph Officer with a separate receipt as his voucher for payment.

The remittance book will be a simple memorandum book with date, particulars and amount of remittance and place for initials of the receiving officer.

(2) Whenever the cash receipts of a Telegraph Officer, instead of being paid into the treasury, are utilised for departmental payments, he must, before the end of the month, send to the Treasury Officer a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Telegraph Department".

531. Telegraph Officers are prohibited from opening any deposit account with treasuries. Every payment made into a treasury must be to the credit of the Government as a Telegraph Remittance.

532. Subject to the provisions of rule 525, receipts of departmental Telegraph Officers in a State which has acceded to Pakistan may, under arrangement made with the State authority concerned be paid into the State treasury and by it remitted to the nearest Central or Provincial treasury.

Payments.

533. (1) Disbursing officers of the Telegraph Traffic, Telegraph Engineering and Wireless Branches of the department are authorised to obtain cash for departmental disbursements in two ways :—

(*i*) by presentation of bills and imprest certificates at Post Offices, and

(*ii*) by means of cheques drawn on treasuries.

(2) Supplies of funds from Post Offices may be arranged in accordance with departmental regulations.

(3) Officers in charge of Telegraph Engineering and Wireless Divisions and Telegraph Store Depots and Superintendent in charge of the Department Telegraph Office at Karachi, Lahore and Dacca, when so authorised by the Deputy Accountant General, Posts and Telegraphs concerned, may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements. No letters of credit will be issued specifying the limit up to which cheques may be drawn during month.

(4) *Deleted.*

NOTE.—The provisions of rules 547 to 550 regarding drawings of Sub-divisional Officers keeping of pass books and monthly agreement with treasuries, apply *mutatis mutandis* to transactions of the Telegraphs Department.

Sub-treasuries.

534. A Divisional Officer or a Sub-divisional Officer may, by previous arrangements with the Treasury Officer concerned, obtain funds by cheques on sub-treasuries.

Foreign Telegraph Administrations.

535. Balances found to be due to Foreign Telegraph Administration for messages sent by their lines will be paid by cheques drawn on the Bank by the Accounts Officer, Telegraph Check Office.

Payment of Municipal Taxes on Telegraph Buildings.

536. The following procedure shall regulate the payment by book adjustment of Municipal taxes in :—

(*i*) *Radio Offices and Departmental Telegraph Offices which draw funds from Post Offices.*—These offices should, on receipt of the bill for taxes from the Municipality or Local Board, send it to the Post office concerned for adjustment with the treasury. The Postmaster should then follow the procedure outlined in rule 524 for Post Offices and debit the amount as a payment to the Departmental Telegraph Office or Radio Office, as the case may be, the debit being supported by a receipt to be obtained

from the officer in charge of the Departmental Telegraph Office or Radio Office. The officer in charge should, in his turn, credit the amount in his accounts as a receipt from the Post Office and debit it to the appropriate head of account, the debit being supported by the bill.

(*ii*) *Divisional Offices (Engineering and Wireless) and Departmental Telegraph Offices which obtain funds direct from treasuries.*—These offices should, on receipt of the bill, issue a cheque in favour of the Treasury Officer and request him to credit the amount to the account of the Municipality or the Local Board, as the case may be. The amount should at the same time be debited to the appropriate head of account, the debit being supported by a receipt to be obtained from the Treasury Officer in token of his having received the cheque.

Postage Stamps.

537. Sanctioned permanent advances of postage stamps may be made to Heads of Departmental Telegraph Offices without payment; their value will not be credited in the treasury account but deducted in the *plus* and *minus* memorandum of postage stamps, in accordance with the directions contained in the Account Code, Vol. II, the deduction being supported by the receipt granted by the Head of the Departmental Telegraph Office and the sanction.

538. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, Treasury Officers are authorised to advance to Heads of local Departmental Telegraph Offices without payment, such postage stamps as the Postmaster General (Telegraph Traffic Branch) of the Circle may consider necessary. The requisition of the Postmaster General shall be attached to the receipt for the stamps and will support the reduction appearing in the *plus* and *minus* memorandum.

Supplemental.

539. Subject to the General provisions of this chapter, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

CHAPTER V.—PUBLIC WORKS DEPARTMENT.

Introductory.

540. The rules in this chapter apply primarily to officers of the Public Works Department in relation to their transactions with treasuries. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department, who may be authorised to incur expenditure against the grant for Public Works. In their application to treasuries the cash business of which is conducted by the Bank, these rules are subject to provisions of Part VI.

541. Treasury Officers are prohibited from issuing any money for the disbursement of Civil Officers acting as Public Works disbursers except in accordance with the rules in this chapter.

Remittance to Treasury.

542. Moneys received by officers of the department shall be paid as soon as posible into the nearest treasury for credit as Public Works Remittances.

If a Divisional Officer or Sub-divisional Officer makes use of cash receipts temporarily for current expenditure under the provisions of sub-rule (2) of rule 7, he must before the end of the month, send to the Treasury Officer a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the word "Received payment by transfer credit to the Public Works Department".

NOTE.—Recoveries on account of rents of public buildings borne on the books of the Public Works Department, including rents of electric installations, water supply and other special services, when such recoveries are made by deduction from pay bills of Government servants, should be credited as receipts of the Public Works Department.

543. The provisions of rules 498 and 499 apply *mutatis mutandis* to all cash remittances made by or on behalf of officers of the Public Works Department.

Drawings from Treasury.

544. Funds may be supplied to officers of the Public Works Department in two ways :—

(1) directly by pay, travelling allowances and contingent bills, and
(2) by means of cheques.

Bills.

545. (1) Gazetted Government servants of the Public Works Department shall draw their personal bills in the same way as gazetted Government servants of other civil departments. Non-gazetted Government servants bill and contingent bills presented by Public Works officers shall be cashed by the Treasury Officer only if such officers have been placed in account with him specifically for these purposes by a written authority from the Accountant General.

NOTE.—The relevant provisions of Part V apply to bills drawn by Public Works officers as they apply to bills drawn by officers of other Civil departments.

(2) Non-gazetted Government servants' bills and contingent bills presented for encashment may, at the option of the drawing officer, be paid wholly in cash, or subject to the provisions of these rules, wholly or partly by cash orders on sub-treasuries, or by State Bank drafts, as may be required.

Chaques.

546. Officers in charge of Public Works divisions and other Public Works disbursing officers, who may be so authorised by the Accountant General in accordance with departmental regulations, may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will be issued specifying the limit up to which such cheques may be drawn.

NOTE 1.—The term 'treasury' includes a Military treasure chest for the purpose of this and other rules of this chapter.

NOTE 2.—Payment for value of service postage stamps obtained by indent should invariably be made by cheque in accordance with the provisions of rule 317.

Subordinate Officers

547. (1) A Divisional Officer authorised to draw cheques on the treasury may empower any of his sub-divisional Officers to draw against his own account. Separate accounts for Sub-divisional Officers shall not be opened either at the head or at sub-treasury; the Divisional Officer shall give a letter of authority only and the cheques drawn and paid under his authority will be dealt with in the same way as if drawn by himself. But if the Divisional Officer has intimated any limitation on the drawings of a Sub-divisional Officer for any month, the cheques drawn by the latter during that month shall be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation, in the manner prescribed in rule 194.

NOTE.—As the accounts of all Public Works officers are not closed on the last day of the calendar month, the letters of limitation should specify the dates of commencement and termination of the month in each case, and the limitations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance should not be available for drawings in subsequent month.

(2) When funds are required for a Sub-divisional Officer at a different treasury from that with which the Divisional Officer himself banks, the latter shall get himself placed in account with that treasury, and then empower his subordinate to draw against his account. Funds may not be made available for such a purpose by means of State Bank drafts.

Payment at Sub-treasuries.

548. Subject as provided in rules 150 and 163, funds may be obtained by the Divisional Officer or his Sub-divisional Officers from sub-treasuries by means of cheques.

Pass Book.

549. The amount of each cheque paid must be recorded in a pass book or list of cheques cashed (Form T. R. 51), which will remain with the Divisional Officer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at the Bank or at a sub-treasury being taken from the daily sheets.

Monthly Settlement.

550. The Treasury Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer; he should have the pass book written up in respect of cheques cashed during the previous month, and return after signature the consolidated receipt sent to him by the Divisional Officer for the whole of the remittances sent by him and his subordinates during that month. He shall also furnish the Divisional Officer with a certificate of total issues as follows:—

I hereby certify that the total issues made from this treasury on cheques drawn against the account of Mr. ——————, officer in charge, ——————Division, during —————— 19 amounted to Rs. —————— (in words)——————.

Return of Forms Supplied.

551. The Treasury Officer shall send quarterly to each Divisional Officer a statement showing the numbers and dates of all Public Works cheque books and receipt books issued on requisition received from the Divisional Officer and each of his Sub-divisional Officers.

Supplemental.

552. Subject to the general provisions of this chapter supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

CHAPTER VI.—FOREST DEPARTMENT.

Introductory.

553. The rules in this chapter are intended primarily for the guidance of Forest Officers in their dealings with treasuries and of Treasury Officers dealing with the transactions of those officers. They are equally applicable to any other officer not belonging to the Forest Department, who may be authorised to incur expenditure against Forest grants. At places where the cash business of the treasury is conducted by the Bank, these rules shall have effect subject to the provisions of Part VI.

Remittance to Treasury.

554. Moneys received by officers of the Forest Department shall be paid as soon as possible into the nearest treasury for credit as Forest Remittances.

NOTE.—Earnest money deposits tendered by contractors of purchasers of forest produce should be paid by them direct into the treasury, where they will be credited to Revenue Deposits and not to Forest Remittances. Refunds of these deposits will be regulated by rule 630.

555. If a Forest Officer makes use of his cash receipts temporarily for current expenditure under the provisions of sub-rule (2) of rule 7, he must, before the end of the month send to the Treasury Officer a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Forest Department".

The amounts remitted by cheques shall be shown separately in the chalans or remittance notes.

556. The Treasury Officer shall receive Forest revenue—

(*i*) when paid in by a Forest Officer ; or

(*ii*) when the chalan is countersigned by a Forest Officer under rule 95 ; or

(*iii*) when Treasury Officer is specially authorised to receive it. In such cases, a copy of the chalan shall be forwarded by the Treasury Officer direct to the Divisional Forest Officer, in order that the revenue may be brought to account in the books of the latter.

557. Forest revenue collected at outlying stations may be remitted to treasuries by means of money order. In such cases, the remittances may be credited to the Forest Department without any chalan. The acknowledgment with the coupon of the money order shall be forwarded by the treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transaction may occur.

558. A consolidated receipt in Form T. R. 52 for the Forest Remittances received and credited during the month shall be furnished by the

Treasury Officer on the first day of the ensuing month to each of the Forest Officers dealings with the treasury.

NOTE. Under the directions contained in the Account Code, Vol. II, a simple schedule of Forest remittances showing separately the cash received from each Forest Officer and acknowledged in the consolidated treasury receipt will be prepared every month by the Treasury Officer for submission to the Accountant General.

Drawings from Treasury.

559. Officers in charge of forest divisions are authorised to obtain funds required for departmental disbursements by drawing cheques on treasuries with which they may be placed in account by the Accountant General. No letter of credit will be issued, specifying the limit up to which such cheques may be drawn.

560. The Treasury Officer may cash, against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a forest subdivision or range, provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

561. The Treasury Officer shall arrange to provide funds at a sub-treasury to meet the demands of a Forest Officer for drawings at that sub-treasury, provided that he has received due warning from that officer of the probable amount to be so drawn.

Forest Officers on Leave.

562. The leave salary of gazetted Government servants of the department on leave in Pakistan at a place where there is no Forest disbursing officer, may be drawn from the treasury on presentation of bills in the same way as gazetted Government servants of other civil departments.

Supplemental.

563. The provisions of this chapter may be varied or supplemented to such extent as may be deemed necessary by the Head of the Local Administration after consultation with the Accountant general.

CHAPTER VII.—OTHER CENTRAL DEPARTMENTS.

I.—Drawings from Treasury.

General.

564. Subject as hereinafter provided, funds required by the departments and offices mentioned in this chapter shall be drawn on bills presented in the usual way in accordance with the procedure prescribed in Part V.

Military Secretary to the Governor General.

565. Subject as provided in rule 445, funds required to meet disbursements on account of expenditure from Contract. Allowance and expenses of the Governor General on tour may be obtained by cheques drawn by the Military Secretary.

The Military Secretary is also authorised to draw funds on simple receipts on account of Sumptuary Allowances and Miscellaneous Household Expenses of the Governor General.

566. *Deleted.*

Meteorology.

567. Observers and Messengers (if any) at an observatory shall draw bills for their Meteorological allowances under the countersignature of the Honorary Superintendent of the observatory, if he is a gazetted officer. In cases where the Honorary Superintendent of the observatory is not a gazetted officer, or where there is no Honorary Superintendent, the bills shall be drawn under the countersignature of a gazetted officer of the Meteorological office which exercises administrative control over the observatory.

568. (1) The allowance bills will be cashed at the local treasury if there is one at the station at which the observatory is located. Such bills in respect of an observatory situated at a station where there is no treasury, may be paid after countersignature as above, through the local Posts and Telegraphs office, provided the observatory staff is on the establishment of the Posts and Telegraphs Department. In other cases, the allowances may be drawn by the Meteorological office concerned and remitted to the observatory by money order.

(2) Payment of contingent expenditure incurred at Meteorological observatories shall be made by the Meteorological officer concerned.

Note : *Deleted.*

Geological Survey.

569. The Director's countersignature shall be obtained on all bills other than those of Geological Survey Officers for their own pay and fixed allowances.

Survey of Pakistan.

570. When the transfer of a Survey party from one station to another is ordered the Director General Survery of Pakistan or the Director concerned shall request the Accountant General of the Province in which the new station is situated to issue necessary instructions to the Officer in charge of the treasury from which payments are to be made. He shall send at the same time a specimen signature of the drawing officer to the Accountant General, who will forward it to the Treasury Officer with his authority for payment. Bills submitted in prescribed form by the Survey party may be cashed by the Treasury Officer on that authority. On the transfer of the Survey party to another station, the Director-General or the Director concerned shall take steps to have the authority to the Treasury Officer for payment cancelled by the Accountant General so that no bills of that party may be paid after a specified date.

571. In cases when a Survey party, or a gazetted officer or an officer in charge of the party is transferred from one Province or district to another, and no notice of such transfer has been given by the Accountant General to the Treasury Officer of the new district, the pay bill of the party or officer may be cashed at the treasury of the new district on presentation of the bill accompanied by a last pay certificate.

572. A simple receipt in the following form shall be used in respect of advances of all kinds other than those of travelling expenses, which should be drawn on specially prescribed forms of abstract travelling allowance bill:—

FORM No.

SURVEY OF PAKISTAN.

Treasury Receipt Form.

No.

Received from the officer in charge of the————————Treasury Rupees (in words)————————being the————to be accounted for by me to the Accountant General, (*a*) ————————.

Rupees (in figures) In-charge.

Dated No.....Party.

(*a*) Here insert the Accountant General, East Bengal, Pakistan Revenues or Punjab as the case may be.

NOTE.—An advance of pay to a gazetted Government servant should be drawn by himself on a requisition countersigned by the officer in charge of the Survey party.

573. *Deleted.*

Departmental of Central Excises and Salt.

574. Subject as hereinafter provided, disbursing officers of the department of Central Excises and Salt, Western Pakistan may be supplied with

funds for departmental disbursements in the same way as disbursing officers of the Public Works Departments in accordance with the provisions of Chapter V of this part :

Provided that except in the case of the headquarters office of the Collector, contingent charges of the disbursing officers aforesaid may be drawn by cheques on the treasury or the Bank, as the case may be.

575. Bills for refunds of Salt revenue shall be drawn in Form T. R. 41. Such bills may be paid by the Divisional or Circle Officer in cash or by cheques, or by State Bank drafts obtained from the local treasury in favour of the trader, or by countersigning them for payment at the treasury on presentation by the trader, as may be found necessary.

In cases where a refund of duty is to be allowed on salt used for industrial purposes and the salt so used was purchased in the market, columns (4) to (6) of the bill may be left unfilled and the bill may be paid on a certificate entered by the Salt Revenue Officer—

(*i*) that the salt was used for industrial purposes and that the refund is admissible, and

(*ii*) that the salt was purchased from a recognised dealer of salt.

576. The Special rules prescribed for refunds of Central Excise revenue are contained in the departmental regulations of the Department of Central Excises and Salt.

577. *Deleted.*

Customs Department.

578. (1) Subject as otherwise provided in this rule, payments on account of departmental expenditure shall be made by cheques drawn on the treasury or the Bank. Whenever under the provisions of sub-rule (2) of rule 7, cash collections of the department are utilised temporarily in making payments on account of departmental expenditure, the Collector shall, unless any other course has been authorised by the Government in this behalf, make good the amount thus utilised by the issue of a cheque drawn before the close of the day.

(2) The expenditure of the Chittagong Customs on account of pay and allowances of gazetted Government servants and non-gazetted establishment and contingencies shall be drawn on bills payable at the Chittagong treasury.

(3) *Deleted.*

NOTE.—Salt and Customs treasuries, where such treasuries are kept, are offices of departmental receipt and disbursement within the meaning of sub-rule (1) of rule 6, and not treasuries as the term is generally used in these rules.

579. *Deleted.*

Radio Pakistan.

580. The Station Directors are authorised to make Payment by cheques of claims relating to expenditure on contingencies.

All claims for pay and allowances of the Station Directors and their establishments shall be drawn on bills in the relevant forms prescribed in Part V.

II.—Remittance to Treasury.

General.

581. Save as hereinafter provided, moneys received by the departments and offices mentioned in this chapter shall be paid into the treasury or the Bank in accordance with the relvant provisions contained in Parts III and VI of these rules.

Customs Department.

582. Customs duty and other receipts collected by the department may be paid into the Customs treasury and there from remitted to the treasury or the Bank with the usual chalan.

Department of Central Excises and Salt.

Excise Revenue.

583. Whenever any revenue is deposited into a treasury by a factory owner, he shall tender a chalan in triplicate in the special form prescribed by departmental regualations. The Treasury Officer shall retain one copy of the chalan for his own use, return the second copy to the payer and forward immediately the third copy duly receipted by him to the Assistant Collector concerned.

584. The special procedure prescribed for the supply of match excise banderols on cash payment or on credit is laid down in the departmental regulations of the department of Central Excises and Salt.

585. At the end of each month, the Treasury Officer shall forward to the Assistant Collector concerned a consolidated treasury receipt for all moneys received and all refund bills paid at the treasury during a month on account of Central Excises to enable the latter to secure an agreement between the departmental accounts and the treasury accounts. Discrepancies, if any, shall be settled by the Assistant Collector in direct communication with the Treasury Officer.

Salt Revenue—West Pakistan.

586. (1) Remittances made by a departmental officer shall be entered in a pass book and accompanied by a chalan.

(2) Traders and others may pay into any treasury specially authorised in this behalf by the Collector, Central Excises and Salt, the duty payable on the salt they require, together with its price, the price including the cost of salt and all charges made in connection with crushing and bagging, weighing, loading and despatching it. The Treasury Officer shall send daily an advice of such receipts to the Salt Revenue Officer concerned. At the end of each month, each Treasury Officer shall send to the Salt Reveune Officer concerned a statement in Form T. R. 53 of all such receipts brought to account during the month and a check statement in Form T. R. 54.

Note, *Deleted.*

(3) At the end of every month, the Salt Revenue Officer shall prepare a consolidated receipts for all the remittances made by him during the month, giving details of heads, and this he shall send with his pass book to the Treasury Officer, who will verify the entries in the pas book, sign it and the consolidated receipt and return them to the Salt Revenue Officer.

(4) Revenue realised by officers of the North West Division, Kohat, shall be remitted to the nearest treasury. A consolidated receipt shall be prepared monthly by the Salt Revenue Officer who will send it with the receipted chalans to the Treasury Officer for signature and return.

Salt Revenue—East Pakistan.

587. Duty on salt shall be paid in accordance with the departmental regulations by manufacturers and others into treasuries specially nominated by the Collector, Central Excises and Salt.

Payment of Salt Revenue into Post Offices.

588. Advance payments for the purchase of salt from the Kherwa, Warcha and Kalabagh in the Punjab may be received at specified Post Offices in accordance with special instructions issued by the Collector, Central Excises and Salt, with the approval of the Director General, Posts and Telegraphs. The procedure to be observed by the Post Office in receiving such moneys and in granting receipts to the depositors shall be such as may be prescribed by departmental regulations of the Posts and Telegraphs department.

589. *Deleted.*

590. *Deleted.*

PART VIII.—Public Debt.

Section I.—Permanent and Temporary Loans.

591. When under the terms of a loan notification issued by the Government, subscriptions to any new loan are receivable at the treasury, the procedure to be observed by the Treasury Officer in receiving such subscriptions and crediting them into the Public Account shall be regulated by the provisions of Chapter VII of the Government Securities Manual and by such supplementary instructions, if any, as may be issued by the Government in this behalf.

592. The procedure to be followed by Treasury Officers and the Public Debt Offices in making payments in respect of the principal of any loan when it falls due shall be governed by the rules contained in Chapter VIII of the Government Securities Manual and supplementary instructions issued by the Government in this behalf.

Section II.—Floating Debt.

Treasury Bills.

593. Unless the Government direct otherwise, Treasury Bills will be issued from and repaid at the office of the State Bank of Pakistan at Karachi Lahore and Dacca.

The procedure to be observed by the Bank in connection with the sale and discharge of such bills will be governed by such instructions as may be issued by the Government to the Bank.

594. Treasury Bills can only be paid on maturity at the office or branch of the State Bank from which they were issued. After payments the discharge bills shall be transmitted to the Accountant General or the Treasury Officer, as the case may be, in the same way as other paid vouchers.

Ways and Means Advances.

595. When ways and means advances are taken by the Government from the Bank, the request to the Bank shall be accompanied by a demand promissory note for the amount on behalf of the Governor General. At the same time, the particulars of the advance, that is, the amount and the interest payable thereon, will be communicated by the Government to the Accountant General.

596. When notifying a repayment, the Government will endorse to the Accountant General concerned a copy of the instructions to the Bank. The Bank will cancel the promissory note for the advance repaid or make a note on it if it is a part payment. The note on final cancellation will be returned to the Government.

597. Interest on the advance will be debited by the Bank at the time of repayment.

Section III.—Other Obligations

A.—Post office Cash Certificates.

598. Subject to the general provisions of these rules relating to receipts and payments on Governments account, the procedure to be followed by Post Offices in respect of the custody, issue and discharge of Post Office cash certificates may be laid down by departmental regulations.

NOTE.—The conditions under which Cash Certificates of different denominations are issued and discharged, the maximum limits of investment, the interest which accrues on them and other matters connected therewith are regulated by special instructions issued by or on the authority of the Governor General.

B.—Post Office Savings Bank Deposits.

599. Without prejudice to the generality of provisions made in these rules and particularly those in Part IX with regard to money received for deposits in the custody of the Government, the procedure to be observed by Post Offices in transacting savings bank business, may be laid down by departmental regulations.

C.—Provident and other Funds.

Recovery of Subscriptions, etc.

600. Subscriptions to a Service or Provident Fund of the Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills of the Government servants concerned.

The subscriber himself is responsible for seeing that proper deduction is made from his bills, though for his convenience, it has been provided in rule 221 that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

601. Premia or subscriptions to the Post Office Insurance Fund may be recovered by deduction from pay bills of the subscribers or in cash in accordance with the rules of the Fund. Such premia or subscriptions shall, in no circumstances, be received at the treasury, payment in cash being permissible at Post Offices only.

Subscribers to the Post Office Insurance Fund, who have retired from the service and whose pensions are to be paid in Pakistan, may be allowed the option of deducting their premia or subscriptions from pension bills. The Accountant General issuing the Pension Payment Order or other authority for payment of pensions will in such cases note the amount of the monthly deduction on the Pension Payment Order or other authority, as the case may be. The insured person, however, shall be personally responsible for entering the correct amount to be deducted in the pension bill ; and if he fails to do this on any occasion, it will be open to him to pay the amount into the Post Office.

602. (1) Contributions, donations, etc., payable in respect of the Indian Civil Service and the Superior Service (India) Family Pension Funds are recoverable by deduction from pay bills of the subscribers, or in cash if tendered at the treasury, at the rates communicated by the Accountant General, Pakistan Revenues.

(2) Contributions, etc., payable in respect of the Indian Military Service Family Pension Fund and the Indian Military Widows' and Orphans' Fund shall be recovered from the subscribers in accordance with such instructions as may be issued by the Controller of Military Accounts and Pensions.

NOTE.—The treasury and other disbursing officers must check the deductions in respect of the Funds mentioned in this rule, at the time of passing for payment the pay bills of the Government servants concerned.

603. (1) Subscriptions to the Fund specified below may be received at a treasury only under special instructions of the authorities of the Fund, received through the Accountant General :—

Hindu Family Annuity Fund.

(2) In the case of subscribers drawing their pay or pensions from the Government, the subscriptions are recoverable by deduction from their pay or pension bills, except that in the case of the Hindu Family Annuity Fund such subscriptions may, at the option of the subscriber, be paid in cash either direct to the authorities of the Fund concerned or at a treasury.

604. In cases in which subscriptions, including refunds of withdrawals, are paid by deduction from the pay bills, the requisite particulars shall be entered by the subscriber, if he draws his own pay, or by the head of the office in other cases, in a separate schedule in one of the Forms T. R. 56, T. R. 57 or T. R. 58, as may suit the requirements of the Fund concerned, and the form so completed shall be atta ched to the pay bill. If the subscription is paid in cash, the number of the account or policy, as the case may be, and all other particulars must be furnished. In all cases where a subscription is paid for the first time, the rule or special authority under which the subscriptionmay be received shall also be quoted in the forms or, in case of cash payments, in these separate document of particulars.

605. When a subscriber to any Fund whose subscriptions are realised by deduction from pay bill is transferred to another district or audit circle, the fact that he is subscribing to the Fund shall be certified on the last pay certificate by noting thereon the amount of his monthly subscription and the number of his account or policy.

NOTE.—When a subscriber to the Post Office Insurance Fund is transferred to another audit circle, notice of the transfer should also be given to the Accountant General of the new audit circle and to the Deputy Accountant General, Posts and Telegraphs, Dacca through the local Accountant General.

Withdrawals.

Provident Funds.

606. (1) Advances from a Provident Fund, if permissible under the rules of the Fund, may be drawn by gazetted Government servants on ordinary pay bill forms or on simple receipt, the bill being supported by a duly certified copy of the order santctioning the advance. In the case of non-gazetted Government servants, the advance, if admissible, may be drawn on Form T. R. 58-A., the bill being supported by a copy of the sanction duly attested by the head of the office.

Payment may be made on the authority and responsibility of the officer sanctioning the advance, without the previous authority of the Accountant General, provided that the bill is supported by a certificate in the form prescribed in sub-rule (2) (a) below, that the advance is covered by the balance at the credit of the Government servant concerned.

(2) (a) Withdrawals from a Fund, when permissible under the rules of the Fund, to meet payments towards policies of life insurance or subscriptions to a Family Pensions Fund may be made, as and when required, by heads of offices for their subordinates on their own authority and responsibility, without previous reference to the Accountant General. Gazetted Government servants may also draw the amounts required for their own policies, etc., in a similar manner and under similar conditions. The bills may be prepared in the same manner as for advances mentioned in sub-rule (1), the particulars regarding the policy or policies on which premium or subscription is to be paid being noted on the bills.

In all such cases, the drawing officer shall be responsible for seeing that there is no overdrawal, and a certificate in the following form shall be recorded by him on the bill presented at the treasury or any other office of disbursement:—

"Certified that the balance at $\frac{\text{my credit}}{\text{credit of the subscribers}}$ on the date of withdrawal covers the sum drawn on this bill".

(b) The bill in which the first premium is drawn must contain an additional certificate to the effect that the details of the policy have been communicated to and accepted by the Account Officer.

(3) Save as provided in this rule, no payment on account of any Provident Fund, whether as a refund of subscription overpaid, or as a repayment of the whole or a part of the amount accumulated to credit of the subscriber, can be made without the express authority of the Accountant General.

607. When a subscriber to a Provident Fund is about to retire and under the rules of the Fund the money lying at his credit in the Fund becomes payable to him, he shall place himself in communication with the Accountant General by whom his Fund account is maintained, giving the date of his etirement and requesting that steps may be taken to close his account and

pay him the amount due. The Accountant General being satisfied of the correctness of the claim, and on ascertaining the date up to which the subscription has been paid, will arrange for the payment of the amount at credit of the subscriber in the account of the Fund.

The procedure prescribed in this rule shall apply *mutatis mutandis* to all other cases in which the amount lying at credit of a subscriber in his Provident Fund account becomes payable to him on finally quitting the service.

608. Cheques issued on the Bank at out-stations in final payment of Provident Fund deposits of a subscriber must always be sent to the Treasury Officer concerned for delivery to the payee after proper identification.

609. Final payment on account of any Provident Fund, when authorised, can be made only on the personal receipt of the subscriber or, when he is absent from Pakistan, on that of his duly authorised agent. In the event of his death before payment has been made, payment can be made only to such person or persons as may be authorised to receive payment under the rules of the Fund concerned and such subsidiary instructions as may be issued by the Government in this behalf.

Post Office Insurance Fund.

610. Payments in respect of the Post Office Insurance Fund shall be made strictly in accordance with the procedure prescribed in the rules of the Fund.

Family Pension Funds.

611. (1) Pensions and other benefits payable under the Indian Civil Service or the Superior Service (India) Family Pension Fund Rules shall be drawn on bills in Form T. R. 59 or T. R. 60, as the case may be, a copy of which will be supplied to each pensioner and beneficiary by the Accountant General, Pakistan Revenues. Such bills prepared and vouched by the payee and supported by all necessary documents shall be submitted to the Accountant General, Pakistan Revenues, who will arrange for the payment in accordance with the rules of the Fund concerned and such subsidiary instructions as may be issued by the Government in this behalf.

NOTE.—The provisions of this sub-rule apply also to pensions payable in respect of the now defunct Bengal, Bombay and Madras Civil Funds.

(2) Payment of pensions and other benefits in respect of the Indian Military Service Family Pension Fund and the Indian Military Widows' and Orphans' Fund, can be made only under the instructions issued by the Controller of Military Accounts and Pensions.

Funds not under Government Management.

612. In the case of Funds not under Government management, withdrawals from the Public Account in respect of sums credit, either by way of subscriptions, or interest allowed by the Government, shall not be permitted, except under the authority of the Accountant General through whom the accounts of the Fund are settled. The Accountant General may issue letters of credit on specified treasuries, against which withdrawals may be made by the authorities of the Fund concerned by means of cheques.

613. *Deleted.*

PART IX.—Deposits.

Section I.—Introductory.

614. Moneys received at the treasury for deposit in the Public Account are classified according to the department through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits and (3) Criminal Court Deposits.

Another important class is 'Personal Deposits' of which the account kept at the treasury is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledgers. Other classes of deposits may be added under special orders of the Government.

NOTE.—Separate registers must be kept for each class of deposits in accordance with the directions contained in this behalf in the Account Code, Vol. II, or under special instructions of the Accountant General.

615. Unless there be anything repugnant in the subject or context, the relevant provisions of this part shall apply to deposit transactions of the Defence, Railway, Posts and Telegraphs, Public Works and other Central Departments whose initial accounts are kept in departmental offices, except in so far as they may be varied or supplemented by departmental regulations.

NOTE.—This rule does not apply to Post Office Saving Bank Deposits which are covered by rule 599.

616. At places where the cash business of the treasury is conducted by the Bank, moneys tendered as deposits will be received and repayment of such deposits will be made by the Bank in accordance with the procedure laid down in rules 435 and 452 to 454.

Section II.—General Rules and Limitations.

617. No moneys shall be received for deposit in the Public Account, unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

Subject as aforesaid, it is the duty of the Treasury Officer to see that, save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal order of a Court or other competent authority and also, if the amount could be credited to some known head in the Government account, to make representations to the Court or authority ordering its acceptance or in whose favour the deposit was received.

618. The treatment of the following items as deposits is prohibited:—

(i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reason.

NOTE.—When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only and payment of his computed share made, the balance being placed in deposit.

(ii) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to the Government, and refunded if necessary, on order of the appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to the Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(iii) As provided in rule 399, no refunds, whether of stamps or of other receipts, can be drawn to be lodged in deposit pending demand by the payee.

619. No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money. An exception may be made in a case where the Collector has to receive from a State which has acceded to Pakistan a sum of money to be paid out to certain claimants; if the money is paid in the State coin, it may be credited in the deposit register at its reputed value ; repayments, which will be in the same coin, being of course made at the same value.

620. Government Promissory Notes or other security deposits (not being cash) received from revenue farmers, contractors or other parties must on no account be credited as deposits.

621. The net sale proceeds of unclaimed impounded cattle may be kept in deposits for three months, and if no claim be made with in that time, are to be credited to the proper account.

622. The sale-proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, section 26, the property itself is to be kept for six months, but moneys realized by sale is at once (section 27) at the disposal of the Government, and should be taken to credit of the appropriate receipt head concerned. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which Civil Courts will secure and hold for certain periods in accordance with the local law.

NOTE 1.—If unclaimed property be perishable and be sold because it cannot be kept, or if it be sold for the benefit of the owner or because its value is less than ten repees, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated in the chalan presented at the treasury for entry under "Nature of deposits" in the deposit register.

NOTE 2.—Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient intervals.

NOTE 3.—The Police Department should have no deposits except security and earnest money deposits, which should be paid into the treasury as Revenue Deposits; unclaimed property found by, or delivered up to, a police officer should be made over to the Magistrate; proceeds of sales of old stores on other Government property should be paid into the treasury for credit to Government account.

623. The following provisions apply to moneys tendered for credit as Personal Deposits at a treasury :—

(*a*) Moneys tendered by or on behalf of wards' and attached estates and estates under Government management may be accepted at a Central treasury for credit as Personal Deposits.

(*b*) Officers Commanding Units and other concerned in the administration of Public Funds or Regimental Funds in the Defence Department are authorised to open Personal Deposit accounts for such funds at any treasury the cash business of which is not conducted by the Bank.

A half-yearly certificate of the balances of these accounts kept at a treasury will be furnished by the Treasury Officers on the application of the officer concerned.

NOTE.—Without prejudice to the provisions of rule 9, Regimental Funds may, under departmental regulations, be deposited outside the Government account with a branch of the Imperial Bank of India or with any other bank or banking firm of good standing.

(*c*) Save as provided above, moneys tendered by Government officers acting in their official or any other capacity, and funds of *quasi*-public institutions, even though like certain dispensaries they may be aided by the Government, may not be accepted as Personal Deposits at a treasury without the special permission of the Government for the opening of a banking account with that treasury. Such permission may not be granted, except after consultation with the Accountant General and unless the Government be satisfied that the initial accounts of moneys to be held in such Personal Deposit accounts are properly maintained and are subject to audit.

The powers of the Government under this clause may be exercised, in relation to Personal Deposit accounts to be opened at treasuries under their administrative control, by Heads of Local Administrations.

(*d*) Nothing contained in this rule shall operate to affect the banking accounts kept at a treasury of any Personal Deposits which formed part of the Public Account on the date of promulgation of these rules.

624. Save as otherwise provided by any law or rule having the force of law, and subject to any general or special orders of the Government to the contrary, the provisions of rules 632 to 639 apply *mutatis mutandis* to Personal Deposits and all other classes of deposits dealt with in this part.

Section III.—Revenue Deposits.

Receipts.

625. All deposits must be separately paid into the treasury with chalan or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts.

NOTE.—Each item of receipt must be recorded in the register of receipts and each entry must be checked and initialled by the Treasury Officer in accordance with the directions contained in this behalf in the Account Code, Vol. II.

626. In respect of earnest money deposits made by intending tenderers of the Civil and the Defence Departments, which are creditable as Revenue, Deposits, no previous authority of the departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the treasury. These deposits may be received at sub-treasuries as well as at district treasuries.

Repayments.

627. (1) Refunds of deposits can be made only on the receipt of the person entitled to them after production of due authority.

(2) Save as provided in rule 630, a person claiming refund of a deposit must produce an order of the authority which ordered acceptance of the deposit. The treasury Officer shall compare the order with the entry in the register of receipts and, if the balance be sufficient, he will take the payee's receipt, make payments and record it at once under his initials both in the register of repayments and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the treasury Officer shall endorse this fact on the order and return it to the person presenting it.

628. The provisions of rule 403 apply to refunds of deposits as they apply to refunds of revenue, when the amount involved does not exceed Rs. 100.

Repayment Order and Voucher.

629. Form T. R. 61 shall be used for repayment order and voucher for deposits repaid. A deposit repayment voucher must in no case be prepared at the treasury.

As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words 'Passed for payment', thus : "Passed for payment to————".

630. Earnest money deposits of the Civil and the Defence Departments cannot be refunded except under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer by the departmental officer in whose favour the deposit was made, and under no circumstances can part payment be made.

631. If the departmental officer desire that an item of earnest money deposit, instead of being refunded, be carried to the credit of the Government, he must return the deposit receipt with this direction whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

632. In order to avoid the inconvenience and risk which accompany the payment of money upon orders recorded in a Pakistan language, and to ensure caution in the issue of such orders, every order issued by a Court or office for the payment of money from a treasury shall be in English unless

the officer ordering the payment is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the Pakistan language commonly known in the district, as well as in English.

633. Unless it be otherwise provided by any law, or rule or order issued by competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.

Payment at a Sub-treasury.

634. When an officer in charge of a sub-treasury has occasion to place in deposit an item which under any rule or order may be so dealt with, he may, subject to the provisions of this section, repay it without formal orders from the district treasury.

If any class of deposits is repayable at a sub-treasury, it must not, except with the special permission of the Collector, be repayable at the district treasury also.

Lapsed deposits.

635. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years shall, at the close of March in each year, be credited to the Government. Of deposits and balances thus lapsing, the Treasury Officer will submit to the accountant General immediately after 31st March a list prepared in accordance with the directions contained in the Account Code, Vol. II.

NOTE.—For the purpose of this rule, the age of a repayable item or of a balance of it is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

636. The Government may, in relation to any particular class of deposits, issue orders varying or relaxing any of the conditions or limitations specified in the last preceding rule.

NOTE.—The limit of one rupee prescribed in rule 635, has been raised to rupees five for deposits of the Customs, Salt and the Royal Pakistan Navy Departments.

637. Deposits credited to the Government under rule 635 cannot be repaid without the sanction of the Accountant General, who will authorise payment on ascertaining that the item was really received and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the officer signing the application for refund.

638. The application for sanction shall be made in Form T. R. 62. There must be a separate application for deposits repayable to each person, and it shall be used as the bill on which the payment is to be made at the treasury.

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639. The repayment of a lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payments.

If the repayment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund shall devolve on the authority who signs the application in Form T. R. 62.

Section IV.—Civil and Criminal Courts, Deposits.

Receipts and Repayments.

640. Subject as hereinafter provided in this section, the provisions of Section III of this part relating to receipt and repayment of Revenue Deposits shall apply in relation to Civil and Criminal Courts' deposits, with such adaptation and modification as may be authorised by the Chief Judicial Authority concerned, after consultation with the Accountant General.

641. Subject to such general or special orders as may be issued by the Head of the Local Administration, Civil Courts and Magistrates may either—

(i) keep a banking account with the treasury, remitting without detail their gross deposit receipts for credit in Personal Deposit accounts and making repayments by cheques on the treasury against such Personal Deposit accounts, or

(ii) arrange that each deposit is separately paid into and drawn from the treasury, upon documents passed by an authorised officer of the Court and setting forth the particulars necessary for the entries in the deposit registers kept at the treasury.

NOTE 1.—The object and effect of the arrangement set out at (*i*) above is simply to relieve the Treasury Officer of responsibility for the *details* of the deposit transactions, not to abolish the detailed record, but to confine it to the departmental office in which registers of receipts and repayments and other initial records must be kept in accordance with the directions contained in the Account Code, Vol. II.

The Civil Court or Magistrate in this case should be responsible for the submission of such monthly and periodical accounts and returns as may be required by the Accountant General, although the vouchers are to be sent by the Treasury Officer.

NOTE 2.—In cases in which the first method referred to in this rule is followed, each Civil or Criminal Court should incorporate in its own accounts the deposit items of its subordinate Courts as a treasury does those of sub-treasuries unless any subordinate Court is authorised to keep independent accounts and summit the returns directly to the Accountant General. Separate accounts should be kept for, and separate returns submitted by, the several Small Cause Courts .

642. Each transaction of receipt or payment of a Civil or a Criminal Court deposit must be initialled by the Judge or Magistrate, or by some duly authorised gazetted officer of the Court.

643. In Civil Courts where numerous petty sums are received from suitors for immediate disburesement in full (as for diet, postage, etc.,) the

detailed control may, with the approval of the Chief Judicial Authority concerned, be left with the receiving Court.

NOTE 1.—The receiving Court, however, should record and deal with these petty deposits with the same care and formallity as others. It should enter all in detail in register of deposit receipts of the ordinary form labelled "Sheriff's petty accounts", and repayment should be recorded in the similar separate registers of repayments, both to be handled and attested like the general register. From these two separate registers daily totals should be carried into the general registers, (though, of course, with out numbers) and also into a register of the personal ledger form in which a daily balance should be struck; monthly totals of receipts and of payments on Sheriff's petty accounts should be noted on the abstracts from the general registers submitted to the Accountant General, and lapses periodically reported.

NOTE 2.—The detailed procedure for the record of these petty deposits may be prescribed, whenever the system is permitted, by the Chief Judicial Authority concerned after consultation with the Accountant General.

Agreement with the Treasury.

644. (1) When the different Civil Courts of a district bank with the treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a Personal Deposit account for each Court, even though the deposit transactions of the subordinate Courts be brought by a superior Court in detail on its own registers.

NOTE.—To prevent disagreement between the deposit figures reported to the Accountant General by Civil Courts and by Treasury Officers, it is necessary to arrange that the former should report completed transactions. A Civil Court may not receive money but give the intending depositor an order to the Treasury Officer to acceptand it; so, though recording the issue of the order in a register in sufficient detail, it should not bring the item on the deposit registers till the Treasury Officer advises receipt. Similarly, it should ascertain from the treasury at the close of the month which of its cheques have been cashed, and detail at the foot of its extract register of repayments sent to the Accountant General, the cheques which are unpaid, deducting their total at the foot of the extract.

(2) The Treasury Officer shall furnish the Court with a daily advice list of the sums received and paid, or advice the receipts and payments in a pass book as may be laid down by the Accountant General.

645. When it is inconvenient for a depositor to proceed to the treasury with the Court's order to lodge his deposit, it may be received by the Court, and by it afterwards to the treasury. Courts in the same town with a treasury shall make remittances daily; if at a greater distance, they shall remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the trasury to obtain repayment of a deposit, the Judge may pay him in cash, provided that there are in the Court funds sufficient, whether of current deposit receipts or of the office permanent advance, to meet the payment.

NOTE 1.—In these cases, the gross receipts and payments taking place at the Court must be shown as remitted to and from the treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payments, the excess should be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury should pay the excess to the Court, which will thus recoup the permanent advance account.

NOTE 2.—No permanent advance may be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

646. When the list of lapses under rule 635 is made up by the Court, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Section V.—Personal Deposits.

Receipts and Repayments.

647. Subject as provided in rule 623, moneys tendered as Personal Deposits may be received at the treasury from the administrators of the deposit accounts without specification of detailed items.

648. Unless in any case the Government direct otherwise, withdrawals can be allowed only on cheques signed by the responsible administrator of the deposit account concerned. The charges in the treasury accounts shall be supported by the original paid cheques.

Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account.

Section VI.—Deposits for Works done for Public Bodies or Individuals.

649. Payments made to the Government by District Boards, Municipalities and other Local Bodies for the cost of land taken up on their behalf under the Land Acquisition Act, shall be received at the treasury in accordance with the procedure laid down in paragraph 21 of Appendix 6.

The number and date of the award statement as well as the date on which the deposit was credited in the treasury accounts shall be noted on all orders and vouchers on which payments are made out of the deposit account.

650. Deposits for works to be done on behalf of Local Bodies and other parties may be received and dealt with by the Public Works and other departments carrying out the works, in accordance with departmental regulations.

NOTE.—When under departmental regulations the Local Body or the party concerned is authorised to pay the deposit direct into the treasury, the accompanying chalan should state clearly the name of the department to which the amount is creditable, and the division and the work to which the deposit relates.

Section VII—Deposits of Fees.

651. Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows :—

(i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction.

(ii) In cases where the fees are divisible between the Government and the Government servant concerned—

(*a*) If the exact amount of the fees and the distribution of shares between the Government and the Government servant are known beforehand, the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should be collected by the Government servant himself. The Government share should be paid into the treasury as far as possible, by the body or person paying the fee ;

(*b*) If the amount of the fees or the shares are known only approximately beforehand, all the fees should in the first instance be paid into the treasury to the credit of the Government, as far as possible, by the body or person paying the fees. The recoveries should be credited to the appropriate deposit head, pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head for disbursement to the Government servant in accordance with the procedure set out below :—

The Government servant himself, if he holds a gazetted post, or the head of office on behalf of a non-gazetted Government servant, must claim the amount due to him on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees, and forward the bill to the Accountant General through the Treasury Officer concerned, who will furnish necessary details of the credit in the treasury accounts. The Accountant General will, after verifying the credits, authorise the payment and return the bill to the Treasury Officer, who will pay it by debit to the deposit head concerned.

NOTE.—These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for non-Government bodies or persons. They are not applicable to cases, *e.g.*, fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although, in view of the extra work involved and in consideration of the fees realized, he is remunerated by a share out of these receipts. In the latter cases the fees realised are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure.

Section VIII.—Special Rules for Deposits of Local Funds.

Explanation.

652. The expression "Local Fund" denotes :—

(i) revenues administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to the proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particulars appointments, the encashment of leave, pension or similar rules;

(ii) the revenues of any body which may be specially notified by the Government as such.

NOTE.—Port Funds constituted under the Ports Act are treated as Local Funds, whether such funds are administered by separate bodies or by single officers appointed under that Act.

Receipts and Payments.

653. Save where it is expressly provided by any law or rule having the force of law, moneys pertaining to a Local Fund may not be received for deposit at a treasury without some general or special order of the Government.

654. The accounts of Local Funds at a treasury shall be kept as a pure banking account, moneys being paid into and drawn out of the treasury without specification of the nature of receipt or expenditure. Unless in any case the Government direct otherwise, withdrawals can be made only by cheques signed by the administrator or some responsible officer of the Local Authority concerned.

655. If, under any special orders of the Government, moneys required by a Local Body have to be drawn from the treasury on detailed bills, such bills shall be presented, as far as possible, in accordance with the relevant provisions of Part V. The gross amounts of bills shall be debited by the Treasury Officer against the Local Fund concerned, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

656. No Local Body is allowed to overdraw the balance at its credit in the Public Account, without obtaining beforehand a loan or contribution from Government funds to cover the overdraft.

Verification of Balances.

657. The balances at credit of each Local Fund shall be verified at the end of the year by the Treasury Officer in communciation with the Accountant General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts as his standard.

Section IX.—Other Deposits Accounts.

658. Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this part may be paid into or drawn out of the Public account in accordance with such general or special directions as may be given by the Government.

PART X.—Loans and Advances.

Section I.—General.

Introductory.

659. The rules in this part shall apply to loans and advances of different classes, which are granted out of funds provided by the Government under the heads "Loans and Advances by the Central Government" and "Advances Repayable", except in so far as they are governed by any special rules contained in other parts of these rules or in any departmental regulations.

Mode of Drawing and Repaying.

660. A bill on which a loan or advance is drawn must quote the authority sanctioning such a loan or dvance. Subject to the provisions of Section II of this part, a Treasury Officer may authorise payment of any loan or advance only if the bill has been signed or countersigned by the authority competent to sanction such loan or advance, or if the sanction has been specially communicated to him. In the case of loans and advances requiring sanction of the Government, no part of such a loan or advance can be disbursed except under the orders of the Accountant General.

661. Except as otherwise provided in Section II of this part, loans and advances may be drawn on simple receipt in a form similar to Form T. R. 42.

662. In repaying a loan or advance, the memorandum or chalan presented at the treasury, or if the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim, must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amounts shall be quoted.

Section II.—Special Rules applicable to Different Classes of Loans and Advances.

Loans to State which have acceded to Pakistan, Municipalities, Port Trusts, etc.

663. Unless in any case the Government direct otherwise, the issue of loan money shall be governed by the following rules :—

(i) Every loan granted to a State which has acceded to Pakistan, Municipality, Port Trust, or any other *quasi*-public body or person will be recorded in the books of the Accountant General, and no part of it can be issued except under his authority.

(ii) No department or Government officer may incur any expenditure or any liabilities against a sanctioned loan, unless a statement in writing

is first obtained from the Accountant General that the amount is available out of such a loan and has been placed by him in a separate account so as to be available for the proposed expenditure.

(iii) The Accountant General, before furnishing the statement mentioned in the preceding clause, will ascertain that the Municipality or other party responsible for the loan has assented to the arrangement, or that it is distinctly stated by the Government among the terms of the loan.

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

Revenue Advances.

664. The following special procedure is prescribed for the drawing of Revenue Advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed or directed to make under the provisions of any law, or under special order of the Government.

NOTE.—*Takavi* works advances in the form of expenditure on *Takavi* works in the Public Works Department are regulated by departmental rules. Save where the estimated cost of such works are recovered in the Public Works Department, recoveries of such advances will be made by the Collector in the same way as arrears of land revenue.

665. Advances may be issued from the treasury upon orders signed or countersigned by the Collector or other duly authorised officer. Neither the Treasury Officer nor the Accountant General will be responsible for taking further cognizance of each individual transaction after payment by a treasury beyond keeping a separate *plus* and *minus* memorandum for each officer who authorises the advance, in accordance with the directions contained in this behalf in the Account Code, Vol. II. For all further accounts and supervision, the departmental authorities will be responsible.

666. (1) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary), or in lump sums on abstract bills in Form T. R. 31 to Government officers disbursing the advances.

(*a*) In the former case the payments in the treasury account must be supported either by actual payees' receipts, or where these are required by the departmental officer, by a certificate from the Collector or other duly authorised officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the departmental office

(*b*) In the latter case the following safeguards shallbe adopted :—

(i) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.

(ii) Disbursing officers should take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

(iii) Payees' receipts need not be sent with the detailed bill and their names need not be shown in it. The detailed bill should be forwarded to the Accountant General through the Treasury Officer in support of the debit appearing in the treasury account.

(iv) The Collector or the head of the department concerned should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

(2) No officer authorised to make advances may question the accuracy of the treasury *plus* and *minus* memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousness and causing him to correct it. Every officer shall see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns for each month. If he is not the Collector, he must obtain from the treasury a copy of the *plus* and *minus* memorandum with which he is concerned and take necessary steps for the removal of differences between the two sets of accounts. Special care shall be taken in paying recoveries into the treasury that the amounts of interest and principal recovered are separately and distinctly credited, as the former must not, and the latter must, be credited in the *plus* and *minus* memorandum.

Advances under Special Laws.

667. Advances under this head will be regulated in accordance with the provisions of the relevant Acts and rules framed thereunder, or by such orders, general or special, as may be issued by the Government in this behalf.

Advances for Departmental Purposes.

668. Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustmen by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

In the case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of the advances, of watching their recoveries and of supervision, etc., shall rest with the departmental authorities concerned, the Treasury officer being responsible only for maintaining a *plus* and *minus* memorandum, where necessary, in accordance with the directions contained in the Account Code, Vol. II.

The provisions of sub-rule (2) of rule 666 apply also to advances of this class of which the detailed accounts are kept departmentally.

Advances to Government Servants on Personal Account.

669. These advances may be drawn on ordinary pay or travelling allowance bill form, or on simple receipt in a form similar to Form T. R. 42, as may be found convenient.

A personal advance to a Government servant may be repaid, either in cash or by deduction from his pay or travelling allowance bill, as may be required under the rule or order applicable to each case. In cases in which repayment is made in cash, remittance of the amount to the particular treasury or office from which the advance was drawn is not necessary.

Other Loans and Advances.

670. Subject to the general provisions contained in Section I of this part, loans or advances not falling under any of the separate classes specified in this section, may be drawn and repaid in accordance with such general or special order as the Government may issue in each case.

PART XI.—Transfers of Moneys standing in the Public Account.

Section I—Introductory.

Kinds of Transfers.

671. Transfers and remittances of moneys standing in the Public Account of the Central Government are of the following kinds, namely,

(*a*) Transfer through Currency, that is, a transfer of money between the treasury balance and the currency chest at one place in consideration of an opposite transfer of the same amount being made at another place, *e.g.*, transfers at a district treasury against opposite transactions at a subtreasury subordinate to it, and transfers at a Currency office against deposits and withdrawals at treasuries and sub-treasuries.

NOTE .—Currency chests are maintained at Central treasuries and sub-treasuries on behalf of the Issue Department of the State Bank of Pakistan in accordance with the arrangement described in Chapter II of Part XIV.

(*b*) Remittances of coin and notes:—

(i) Bank remittances, that is remittances from the Bank to a non-Bank treasury or sub-treasury or *vice versa*, when both the receiving and the remitting offices are not within the jurisdiction of a single Province.

(ii) Remittances between treasuries, that is, remittances from the treasury balance at one treasury to the treasury balance at another treasury, when both the remitting and the receiving treasuries are not within the jurisdiction of a single Province.

This method of remittance applies only to remittance to and from sub-treasuries where, there is no currency chest and to the remittance of foreign notes and coin, and of uncurrent coin, when such coins are not sent separately for remittance to the Mint.

(iii) Small coin depot remittances, that is, remittances of small coin from a small coin depot to another small coin depot, a Central or a Provincial treasury or to the Bank conducting the cash business of any such treasury, or *vice versa*.

(iv) Mint remittances comprising—

(1) Remittance to the Mint of uncurrent coin or coin withdrawn from circulation from a Central or a Provincial treasury or from the Bank conducting the cash business of any such treasury, and

(2) Remittances of new coin from the Mint to a small coin depot.

NOTE. – Remittance of uncurrent coin from a sub-treasury not being a Central sub-treasury, to the district treasury of a Province will be treated as a local remittance affecting the balance of the Provincial Government.

(c) Transfers between Pakistan and the United Kingdom.

Application of Rules.

672. The rules of procedure prescribed in Section II of this part apply primarily to transfers between the currency chest balance and the treasury balance at a Central treasury. These rules are also applicable to transfers between the treasury and currency chest balances within a Province, which are set off by opposite transfers at a place outside its jurisdiction, except in so far as they may be supplemented or modified by any special instructions issued by the Currency Officer.

673. Unless in any case the Government after consultation with the State Bank of Pakistan direct otherwise, all remittances mentioned in clause (*b*) of rule 671 shall be governed by the provisions of Section III of this part :

Provided that where a Central sub-treasury is subordinate to a district treasury within the jurisdiction of a Province, remittances from and to such a sub-treasury may be regulated by such rules of procedure as may be prescribed by or under the Treasury Rules of the Province after consultation with the State Bank of Pakistan.

674. Cash remittances between Post Offices shall be governed by the general provisions of Section III of this part, except to the extent that they are varied or supplemented by departmental regulations.

675. *Deleted.*

Section II.—Transfers through Currency.

Bank Treasuries.

676. All transfers from and to currency chests at the Bank will be affected under instructions from the Currency Officer, and such transfers will not effect the Government balance and will not pass through the Public Account.

677. Subject to any special direction contained in Part XIV, all transfers from and to Currency shall be of whole rupees and notes.

678. At sub-treasuries where there is a currency chest, the transfer of funds shall be made in accordance with the following procedure :—

(i) When a sub-treasury Officer requires funds, he should, with the previous permission of the Treasury Officer, transfer the required amount from the currency chest to his treasury balance and report the fact forthwith to the Currency Officer concerned direct by wire (or by letter if it can reach its destination within twenty-four hours) on the date of the transfer.

NOTE.—The Currency Officer may, on the recommendation of the Treasury Officer, permit a Sub-treasury Officer to transfer funds from the chest without the sanction of the Treasury Officer, subject to such conditions as he may impose regarding amounts and the period of such sanction.

(ii) When surplus funds accumulate at a sub-treasury, the Sub-treasury Officer should deposit them into the currency chest and communicate the fact forthwith to the Currency Officer by wire (or by letter if it can reach its destination within twenty-four hours) on the date of the transfer, an intimation being simultaneously sent to the Treasury Officer by post.

(iii) In districts where an agency of the Bank conducting treasury business is situated at a place where there is a sub-treasury, instead of at the headquarters, the opposite payment in respect of currency transfers at the district treasury and other sub-treasuries in the district shall be arranged for in the same way as set out in clauses (i) and (ii) above, and no payment shall be made at the Bank.

NOTE.—Chest slips should be submitted by the Sub-treasury Officer to the Currency Officer through the Treasury Officer.

679. At sub-treasuries where there is no currency chest, transfer of funds will be made by the remittance of notes or coin from the Bank to the subtreasury, or *vice versa*, in accordance with the procedure prescribed in Section III of this part. The Bank will provide the funds for remittances to sub-treasuries at the request of the Treasury Officer.

Non-Bank Treasuries.

680. Transfer of funds from or to the treasury balance shall be made in accordance with the following rules:—

(i) The Treasury Officer may at any time deposit surplus funds into the currency chest at his treasury. When owing either to receipts at the treasury or to withdrawal from the currency chest against deposit at a sub-treasury, the treasury balance exceeds by any appreciable amount the normal balance fixed by the Government, the excess should be deposited into the currency chest.

(ii) When the Treasury Officer requires funds either to meet disbursements at the treasury or for deposit into the chest against withdrawals at sub-treasuries, he should make the necessary transfer from the currency chest to replenish the treasury balance.

(iii) Every transfer from the treasury balance to the currency chest, or *vice versa*, must be reported at once to the Currency Officer by telegram (or by letter if it can reach its destination within twenty-four hours), in addition to sending slips in form T. E. 2, unless corresponding transfer is made at a sub-treasury.

681. Transfer of funds to and from sub-treasuries where there is a currency chest shall be made through currency, the opposite payments being made at the district treasury or at another sub-treasury so as to retain the total balance in the currency chest of the district unchanged. The procedure shall be as follows :—

(*i*) When a surplus accumulates at a sub-treasury, the Sub-treasury Officer should deposit the surplus into the currency chest. When the sub-treasury balance exceeds by any appreciable amount the normal balance laid down by the Treasury Officer, the excess should be transferred to the currency chest, unless heavy payments are expected to absorb it within the next two or three days. On receipt from the Sub-treasury Officer of the chest slip in form T. E. 2 reporting the transfer, the Treasury Officer should make the corresponding transfer from currency to treasury at the district treasury.

It is the duty of the Treasury Officer to see that Sub-treasury Officers deposit surpluses promptly into the currency chest. If at any time it appears that the balance at a sub-treasury is unnessarily large, the Treasury Officer should order a deposit of the surplus into the currency chest.

(*ii*) When a Sub-treasury Officer requires funds, he should apply to the Treasury Officer for sanction to a transfer from the sub-treasury chest. If the Treasury Officer considers that the transfer is necessary, he should make a transfer of the amount from treasury to Currency at the disrict treasury and order the corresponding transfer from Currency to treasury at the sub-treasury.

NOTE.—The Currency Officer may, on the recommendation of the Treasury Officer, permit a Sub-treasury Officer to transfer funds from the chest without the sanction of the Treasury Officer, subject to such conditions as he may impose regarding amounts and the period of such sanction.

682. Transfer of funds to and from sub-treasuries where there is no currency chest shall be made by the remittance of notes or coin in accordance with the procedure prescribed in Section III of this part. Such remittances shall not be made except under the instructions of the Treasury Officer.

Section III.—Remittances of Coin and Notes.

General.

683. The provisions of rules 684 to 729 shall apply primarily to remittances to and from treasuries and sub-treasuries, the cash business of which is not conducted by the Bank. At places where the cash business of the treasury is conducted by the Bank, these rules shall apply subject to the provisions of rules 730 and 731 and such other instructions as may be issued by the State Bank.

Despatch of Remittances.

684. (1) No remittance of coin or notes from a sub-treasury or treasury to a treasury or sub-treasury in another district or to a Currency Office shall be made except in accordance with the special or general instructions of the Currency Officer. When a surplus of coin or notes accumulates in the district, the Treasury Officer shall report the details of the surplus to the Currency Officer and obtain his instructions for remittance to another treasury or the Currency Office. Uncurrent coin and notes unfit for issue shall be dealt with in accordance with the provisions of rules 692 and 693 respectively.

(2) Remittances within the district, that is, between two subtreasuries in a district or between a treasury and a sub-treasury sub-ordinate to it may be made under the orders of the Treasury Officer.

685. (1) All remittances despatched by rail, river or road must be escorted by a guard, except remittances of nickel, bronze or copper coin during transit by rail.

(2) Immediately on receipt of a remittance order from the Currency Officer or as soon as the Treasury Officer decides to make a remittance to a sub-treasury, the police department shall be informed of the kind and amount of the treasure to be remitted and asked for a sufficient escort, which it will supply according to the prescribed scale. All officers on the line of march from whom any assistance may be required shall be advised by the despatching office.

(3) The receiving office shall be informed in advance in Form T. R. 63 of the particulars of the remittance to be despatched, in order that necessary arrangements may be made for receiving it.

(4) A remittance shall not be sent at such a time that it will be in transit at the end of a month, or that it will reach its destination on a Sunday or other authorised holiday.

(5) The attention of the escort officer shall be specially drawn to paragraph 3 of the instructions in Form T. R. 67.

686. The Treasury Officer shall advice the Currency Officer of every despatch of a remittance to a place outside the district on the same day on which it is despatched. If the treasury is so situated that the advice cannot reach the Currency Officer within twenty-four hours, if sent by post, the Treasury Officer shall send the advice by telegram. The advice shall state the nature of the remittance and give the name of the treasury, sub-treasury or branch of the Bank to which it has been despatched.

Remittances of Coin.

687. Coin shall be packed for remittance in stout bags, tied and sealed after a slip in Form T. R. 7 has been placed in each bag. The Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

NOTE 1.—For remittances to the Lahore Mint, bags should be as below:—
Each denomination of coins must be in separate bags—

Denomination.	Value per bag Rs.	Tale per bag.
Rupees	2,000	2,000 pieces
½ ,, ...	2,000	4,000 ,,
¼ ,, ...	500	2,000 ,,
⅛ ,, ...	500	4,000 ,,
Nickel 0 8 0	250	500 ,,
,, 0 4 0	250	1,000 ,,
,, 0 2 0	250	2,000 ,,
,, 0 1 0	200	3,200 ,,
Double pice	50	1,600 ,,
Single ,, ...	50	3,200 ,,
Half ,, ...	30	3,840 ,,
Pie Pieces	10	1,920 ,,

NOTE 2.—In case of a remittance sent without a potdar, the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

688. For journeys by road, the bags may be packed in treasure tumbrils or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer. For journeys by rail or boat, and also (if convenient) for journeys by road, they must be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops shall be riveted or nailed together where they cross. Every box must bear the name of the despatching treasury cut into, or painted on it with a number.

NOTE 1.—Where coin remittances are sent in padlocked boxes, the instructions for the use such boxes will be given by the Head of the Local Administration.

NOTE 2.—Remittances of coin from Currency Offices are usually sent in patent remittance boxes. Special instructions regarding the method of dealing with such boxes will be given by the remitting officer.

689. For Military expeditions, unless there are special orders of the Government to the contrary, the treasury bags shall be packed in deal-wood

boxes of the standard pattern of which the particulars should be obtained from the Currency Officer, when necessary.

690. To each box designed for river conveyance or to cross any unfordable stream by a ferry, shall be fastened a buoy formed of a piece of unsplit bamboo or other floating material. The rope of the buoy shall be at least ten yards long. The police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel, the despatching officer shall remove the buoys after the boxes are shipped, and the receiving officer shall attach the buoys when landing the treasure ; if he is not the Treasury Officer, he shall obtain the buoys from that officer.

NOTE.—The above precautions are not necessary in the case of remittance covered by insurance.

691. Invoices shall be prepared seperately in triplicate in Form T. R. 64 ; one copy shall be retained by the remitting officer, another shall be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer. The weights entered in the invoice shall be those ascertained by weighment in the presence of the escort officer.

NOTE.—Separate invoices must be prepared for treasury and currency remittances, the words "Treasury Remittance" or "Currency Remittance", as the case may be, being written or the top.

In the case of treasury remittances, the invoices should show separately uncurrent (1) silver, (2) nickel and (3) copper or bronze coins, giving separate totals for each group of coins.

Uncurrent Coin.

692. Coins withdrawn from circulation shall be remitted to the Mint in accordance with the following rules :—

(*i*) Broken and cut coin should not be remitted ordinarily until a a sum of at least Rs. 20 has accumulated.

(*ii*) Invoices of the remittances should be prepared in From T. R. 65. Treasury Officers should devote particular care to filling them up correctly.

(*iii*) The Mint Master will prepare a valuation statement of the remittance received and forward it to the remitting treasury or the Bank.

(*iv*) Any deficiency in tale found by the Mint Master must be made good by the Treasurer and any excess in tale will be returned to the remitting treasury or the Bank. Any excess in value found by the Mint Master will be credited to the Government.

Remittances of Notes.

693. All notes unfit for issue, which may have accumulated at a treasury shall be sent to the Currency office (or treasury named by the Currency Officer) on each occasion on which a remittance of notes or coin is sent to or

received from the Currency Office. Such notes should not be cut for remittance. Advice of the remittance giving details of the denominations and value of the notes shall be sent by post to the Currency Officer.

694. New notes or notes fit for re-issue should never be cut for remittance. When the value of the notes to be remitted does not exceed Rs. 2,000 and the notes cannot conveniently be included in a specie remittance, they may be sent by post insured up to their full value. When the value exceeds Rs. 2,000, the notes shall be sent in charge of a potdar and police guard.

695. The following instructions shall be observed for packing parcels of notes :—

(*i*) Notes of each denomination must be arranged in separate bundles stitched by one edge into books of 100 each, any excess over multiples of 100 being made into one book. To each bundle of books should be attached a slip in Form T. R. 8, stating the number of pieces it contains and bearing the full signature of the official who last counted them and made up the bundle before despatch.

(*ii*) For remittances in charge of a potdar and police guard, the bundles should be packed in parcels of ten bundles each and the parcels should be placed in strong wooden boxes which should be securely fastened and sealed. The Boxes should be weighed in the presence of the escort officer and the weight and contents of each box entered in the invoice in Form T. R. 64.

NOTE.—Fresh notes of the denominations of Rs. 5 and Rs. 10 are remitted from the Currency Offices to currency chests in the original bundles received from the State Bank.

696. In the case of remittances sent in charge of a police guard, an invoice in Form T. R. 64 shall be prepared in triplicate, one copy being sent by post to the receiving officer, one given to the police officer in charge of the escort and the third retained by the despatching officer for record. The escort officer shall sign a receipt on each copy of the invoice, stating that he has received the boxes of the marks and weights detailed therein.

Escorts Officer's Duties.

697. The escorts officers shall see the boxes of notes and coin weighed, or in the case of chests or tumbrils containing bags of coin, shall count the number of bags. He must sign the receipt at the foot of each copy of the invoice, the blanks being filled up in words, and if the escorts officer be ignorant of English , he should be required to write the numbers of the bags or boxes which he has received in the Pakistani language commonly used in the district on the copy of the invoice to be retained by the Treasury Officer.

698. The escort officer shall wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure, and shall also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

699. When the escort officer is relieved in the course of the journey, he shall obtain a receipt for "————tumbrils in good order said to contain————coin to the value of Rs.————in————bags" or for "————boxes, or for sealed wagons, in good order, said to contain————coin (or notes) to the value of Rs.————". When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for "————bags said to contain———— coin to the value of Rs.————", or for "————boxes of marks and weights detailed in the invoice said to contain————coin (or notes) to the value of Rs.————". If any box be of short weight, or show signs of having been tampered with, it must be opened in the presence of the escort officer; otherwise he may be allowed to return at once.

Potdars, Shroffs, etc., accompanying Remittances.

700. (1) Subject to any general or special instructions issued by the Currency Officer in this behalf, Treasurers may send in charge of silver coin or note remittances potdars who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient the bags. If the guard be returning to the station of original despatch, tumbrils or chests shall be sent back under his charge ; otherwise, they must wait for the potdar.

(2) For coin remittances the following scale may be followed :—

(*i*) One potdar up to Ten lakhs ; and

(*ii*) One potdar for every additional Ten lakhs or a fraction thereof upto a maximum of Three in all.

NOTE.—The Currency Officer may sanction the deputation of a second potdar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervision.

(3) For note remittances one potdar may be usually sufficient, unless the Currency Officer sanctions the deputation of a second potdar for journey occupying such a long time that one man cannot be expected to exercise the necessary supervision.

(4) In cases of heavy remittances, whether of coin or notes, or of both, the Currency Officer may authorise the deputation of one or more clerks in addition to the usual escort of potdars. Extra shroffs or potdars may also be engaged, whenever necessary, with the special sanction of the Collector, to deal with heavy receipts, or to accompany remittances, or to take the place of permanent shroffs or potdars who do so.

701. (1) A potdar shall, on no account, be sent either to accompany a remittance of nickel, brozne or copper coin, or to watch the examination of such coin at the receiving treasury, Mint or the Bank.

(2) Potdars accompanying remittances of withdrawn silver coins and remittances for special examination to the Mints shall be released by the Mint authorities as soon as numbers of sealed boxes in the remittances have

been checked with the relative invoices and found satisfactory and correct ; on no account shall they be detained to watch the examination of any remittance at the Mints.

702. Potdars or clerks accompanying remittances shall be furnished by the remitting Treasury Officer with a certificate in Form T. R. 66 with columns 1 to 8 filled in. The officer receiving the remittance shall consider with reference to the amount and kind of the remittance received and the number of men available at his office for examination, how long the potdars or clerks accompanying the remittance are likely to be detained at the station and inform them forthwith in writing to enable them to make suitable arrangements for their stay at the station. At the end of the examination he shall complete the certificate and return it to the remitting treasury. He shall state in column 12 the daily allowance which he recommends for the halt in excess of ten days and explain the reasons for the recommendation on the reverse of the certificate. On receipt of the certificate from the receiving officer, the remitting Treasury Officer shall forward it for necessary action, if halts in excess of ten days have been made, to the Currency Officer or to the Collector, according as the charges for the remittance in question have to be borne by the State Bank or by the Government, and the authority concerned will indicate in column 13 of the certificate the rate at which the allowance should be drawn. The certificate shall be attached to all bills for travelling and other allowances, special or otherwise, admissible to the men accompanying the treasure.

703. If any chest, tumbril or wagon be secured by double locks, one key shall be held by the potdar, and the other by the escort officer; if there be only one lock, the key shall be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at the destination, save in case of a break-down when the treasure must be removed to another chest or wagon in his presence. In the case of remittances sent without potdars, single locks shall be used and the keys entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary due to a break-down on the road.

Receipt of Remittances.

704. (1) Immediately on the arrival of a remittance, credit for the invoiced amount shall be given in the cash book or other appropriate register, and in the case of a remittance received from a place outside the district, an advice shall be sent to the Currency Officer, stating the name of the treasury or Currency Office from which the remittance has been received and whether it is a Currency or a treasury remittance. The advice shall be telegraphic if a postal advice cannot reach the Currency Officer within twenty-four hours.

(2) The remittance must then be examined. The first steps in this examination is the weighment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt shall then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

705. When the weight of each box is not given in the invoice, the boxes must be opened and the contents examined in the presence of the escorts officer. Any infraction of the rule requiring the weight to be stated shall be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with it shall similarly be opened and its contents examined before the escort is released.

706. If coin or notes received in the remittance are required for despatch to another treasury within a few days of its receipt, the boxes may be deposited unopened in the strong-room, provided they are in good order and that they are in charge of a potdar who will be available to accompany them to their final destination.

707. (1) New nickel or bronze coin received either directly from the Mint or from any other treasury in the original Mint boxes may be accepted as correct, provided the boxes are numbered and the seals bear a distinct impression and both remain intact at the time of receipt.

(2) In all other cases, the boxes shall be opened immediately whether the remittance is accompanied by a potdar or not. When a potdar has accompanied the remittance, the boxes shall be opened in his presence. Unless the detailed examination of the whole remittance is immediately proceeded with, the bags of coin or parcels of notes shall be deposited in the strong-room under double locks, care being taken as far as practicable to place them apart from other treasure. To guard against abstraction of coin from remittances which may remain unexamined in the strong-room for some time, and which cannot be separately secured in a chest or chests, it shall be arranged, when the amount of the remittance does not exceed rupees five lakhs and when the procedure will not cause practical inconvenience, that the entire contents of each bag are weighed by emptying them into the scales before depositing the remittance in the strong-room. This weighment must be supervised by the Treasury Officer.

(3) In the case of larger remittances, similar care must be exercised, though it will usually be impossible for practical reasons to examine them in the same detail. The Treasury Officer in such cases must satisfy himself that the remittance has not been tampered with, by personally picking out a number of boxes and bags from time to time and having the contents of these weighed under his supervision. In the case of remittances exceeding rupees five lakhs, or when it is not found practicable to weigh out smaller remittances, care shall be taken to cover completely all bags forming parts of the remittance with tarpaulins, the notes being secured in a chest or chests or replaced in the original boxes with the lids securely fastened.

708. The detailed examination of the remittance shall be conducted in the presence of the potdar from the remitting treasury and under the supervision of the Treasurer of the receiving treasury or some other responsible person acting on his behalf. If, however, the remittance is not accompanied by a potdar from the remitting treasury, the detailed examination must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury who should see that the interests of the remitting treasury are adequately safeguarded.

709. Every facility must be given to the potdar of the remitting treasury to watch the examination. Any complaints which he may make shall be reported at once to the Treasury Officer. If any fraud is suspected, arrangements shall be made for the search of the examining potdars in the presence of the potdar of the remitting treasury.

710. Only such portion of a remittance shall be taken out of the strong room as can be examined during the course of the day. When any portion remains un-examined the attending potdar may, if he so wishes, be allowed, at the time of the closing of the office, to place one lock of his own on the chest containing the unexamined portion, or, if this is not possible, on the outside door of the strongroom.

711. The notes and the coin composing the remittance shall be counted and examined in detailed so as to ensure not only that they are all genuine but also that each bundle of notes or bag of coin contains the alleged number. In the case of remittances of fresh notes from the Currency Office sent in bundles of 1,000 pieces, the bundles shall be split up into packets of 100 notes each. Any light weight or other uncurrent or defective coin found in the course of the detailed examination of a remittance or current coin shall be separated, and dealt with under the instructions contained in Chapter III of Part XIV, while deficiencies, whether in tale or due to bad or counterfeit notes or coin, shall be dealt with in the manner prescribed in rule 715.

712. As the examination of each bundle or bag is completed, the relative slips in Form T. R. 7 or T. R. 8 as the case may be, contained therein shall be takenout and replaced by fresh slips prepared by the receiving treasury.

The slips of those bags and bundles the contents of which have been found correct shall be made over to the Treasury Officer for immediate destruction while the rest shall be attached to the report to be made to the remitting treasury under sub-rule (1) of rule 715.

NOTE.—In the case of remittances of coin from a Currency Office, all the slips must be returned to the Currency Office after the remittances have been examined.

713. The Treasury Officer shall supervise the examination of the remittance generally and see that adequate safeguards have been taken by the Treasurer to avoid during examination all malpractices whether on the part of the accompanying potdars or the examining potdars. He shall put away the examined notes and coin under double locks of the treasury or of the currency chest, as the case may be. On completion of the detailed examination, he must send a formal report to the remitting officer showing the result of the examination.

714. No time shall be lost in examining a remittance both in order to release the potdar who accompanied it and so reduce the cost of remittance, and in order that any deficiency may be recovered from the remitting Treasurer.

NOTE.—The minimum amount of coin and notes of each denomination which one man should examine in a day is as follows:—

Coin.	Rs.
New rupees	2,00,000
Old rupees	8,000
New ½ rupees of the value of	50,000
Old ½ rupees of the value of	4,000
New ¼ rupees of the value of	24,000
Old ¼ rupees of the value of	2,000
Old ¼ rupees of the value of	1,000
New 4 anna nickel of the value of	18,000
Old 4 anna nickel of the value of	2,500
New two anna nickel of the value of	7,000
Old two anna nickel of the value of	2,000
New one anna nickel of the value of	3,500
Old one anna nickel of the value of	1,000
New half anna nickel brass of the value of	1,750
Old half anna nickel brass of the value of	500
New single pice of the value of	750
Old single pice of the value of	400
New ½ pice of the value of	500
Old ½ pice of the value of	250
New pie pieces of the value of	200
Old pie pieces of the value of	150

Notes.	Pieces.
New notes of all denominations	15,000
Old Re. 1 and Rs. 2 notes	8,000
Old notes of higher denominations	2,500

Deficiency or Excess found in Remittances.

715. (1) If any deficiency is found in the detailed examination and is not immediately recovered from the potdar in charge, it must be entered in the cash book as a distinct item of payment with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

A deficiency discovered at the Bank or at a Currency Office will be made good from its own cash balance, and will be shown as an expenditure on Government accounts under advice to the remitting treasury for recovery and credit in its accounts. Similarly, a deficiency discovered at a treasury in a remittance from the Bank or from a Currency Office shall be made good from the treasury balance under advice to the remitting office, which will credit the amount to Government account. Recoveries of such deficiencies will be watched by the Accountant General.

(2) The Provincial Government will be responsible for any shortages discovered at the Mint or at a small coin depot in a remittance received from a treasury or a sub-treasury of that Province.

(3) Every defect or deficiency discovered during examination shall be entered on the slip pertaining to the bag of coin or bundle of notes concerned and must be specially reported to the remitting officer direct, whether or not it is made good by the accompanying potdar, the slip being attached to the

report. If a potdar of the remitting treasury is present to witness the examination, he must be required to attest the entries as they are made. Any bad coin or notes which have to be returned to the remitting treasury shall be made over to the potdar, or in his absence, remitted by insured post at the cost of the remitting Treasurer. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be sent, together with the attached slip, immediately on the close of the examination, or, if it is a prolonged one, at the close of the day, to the remitting officer, to enable the Treasurer of the remitting treasury for his own purpose, to fix responsibility for the deficiency which he is obliged to make good. If any bag or bundle of notes is received without a slip, and is in any way short or deficient, an immediate special report shall be sent to the remitting officer.

716. All excesses found in a remittance shall be returned to the remitting office through the attending potdar, or if this is not possible, by registered post or by money order, the cost being borne by the remitting office.

717. When new nickel or bronze coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination shall be immediately reported and the printed slip of contents forwarded to the Mint Master concerned. The report shall state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

Additional Rules for Remittances by Railway.

718. When large remittances are made, notice shall be given some time beforehand to the Railway authorities at the station of despatch, in order that wagons of convenient sizes may be brought together.

719. (1) When treasure is loaded for despatch by rail, the doors on one side of the wagons shall, if possible, be secured from inside, and all doors that can be opened from outside shall be secured by good padlocks.

(2) Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

(3) It is the duty of the remitting Treasury Officer to supply the padlocks and there must be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer shall take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer shall return the padlocks through the officer in charge of the escort ; otherwise, a receipt shall be given to the police and the locks returned as soon as possible by parcel-post or by rail or through the potdar.

720. The Treasury Officer jointly with the police officer who is to travel in charge, shall superintend personally or by substitute the loading of the vans, and shall specifically draw the attention of that Officer to the memorandum of instructions on form T. R. 67. The Treasury Officer shall hand to the Police Officer as many blank receipts as there will be reliefs, and take a receipt therefor.

721. The escort accompanying the treasure to the station, and protecting the loading, shall be of such strength as may be fixed by the Head of the Local Administration for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength must meet the treasure at the station of delivery. During the railway journey, it may be protected by a guard of reduced strength accommodated in adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van, neither door of the compartment occupied by the escort should be locked. The strength of this escort also may be fixed by the Head of the Local Administration ; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train for any reason, the Station Master, or the guard in charge of the train, will warn the police guard in charge of the treasure, in order that the necessary arrangements may be made to guard it.

722. As the instructions for the guidance of the guard (Form T. R. 67) require the men to be constantly on duty, arrangements shall be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage may be laid down by local orders.

723. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance, shall telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of Freight.

724. (1) The Railway fare and freight may be paid in cash or by warrant or credit note according to local practice. In the case of cash payments, the police or other officer may obtain from the treasury a sufficient amount as an advance to be accounted for afterwards. The remitting officer or the officer arranging the remittance will ascertain the nature and extent of accommodation required for the purpose without unnecessarily increasing the cost of remittance, and send the following requisition to the railway authorities :—

"To the Station Master————

Conveyance by railway to————————————————————————————is required for treasure belonging to the ——Government——to the value of————————lakhs of rupees loaded for ——State Bank of Pakistan——and contained in————————wagons".

(2) The Station Master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

NOTE 1.—The requisition mentioned above must not be confounded with the notice to be sent before hand to the railway authorities, in order that the necessary wagons may be provided.

NOTE 2.—Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

725. Remittance of nickel, bronze or copper coin shall be booked at railway risk.

726. A guard travelling in charge of notes shall have the box in the same carriage, and shall sit in the end compartment of the carriage with the box under the seat against the outer planking ; if the box be too large to go under the seat, accommodation must be reserved on the terms usually charged.

Transport of Treasure at the Destination.

727. Necessary arrangements for the transport of treasure at the destination must be made by the receiving officer so as to save delay at the railway station and inconvenience to the Police Department.

Additional Rules for Remittances by Steamer.

728. (1) An escort shall accompany a remittance of notes by sea if freight is paid at cargo rates, in which case the value of the notes shall not be entered in the bill of lading but only the number of pieces. But if it is cheaper to pay freight at specie rates, and if the steamer company accepts responsibility for the face value of the notes, then this latter course shall be adopted and no escort need be sent. If, however, in any case, the above responsibility is not accepted by the steamer company, even if freight is paid at specie rates, the remittance shall be sent as ordinary cargo at cargo rates in charge of an escort, though this course may entail some additional expense.

(2) Remittances of coin by sea shall usually be sent insured or at the company's risk without an escort.

(3) Remittances of notes or silver coin (of any description) by inland steamer shall be sent uninsured under the protection of an adequate police escort.

729. Consignments of treasure shall be taken delivery of on arrival at a station; otherwise the treasure will be carried on to the next station at the risk and expense of the consignee and the consignee will have unnecessarily to pay demurrage charges.

Special Rules for Remittances to and from the Bank.

730. (1) In the case of branches of the Imperial Bank of India, when the Agent wishes to remit any surplus notes or coin from the currency chest or surplus small coin from his balance, or desires a remittance of notes or coin to be sent to his branch, he will report to the Local Head Office or Link Branch to which he is subordinate. The Local Head Office or the Link Branch will communicate with the Currency Officer and orders for the remittance will be issued simultaneously by the Local Head Office or Link Branch to the Agent and by the Currency Officer to the Treasury Officer.

(2) The Agent of the branch will supply the Treasury Officer with the notes and coin required for sub-treasuries in the district, except in those cases

in which it is more convenient to supply a sub-treasury direct from the Currency Office or from a treasury or a branch of the Imperial Bank of India situated at another district, if so desired by the Currency Officer.

(3) The procedure prescribed in rules 684 to 703 with regard to packing and despatch of remittances will be observed by the Bank, but in the absence of any special arrangements to the contrary made with the Agent, the treasury Officer shall arrange for the actual conveyance and, where necessary, escorting of the remittances. The provisions of sub-rule (4) of rule 700 vesting in the Collector the power to sanction the entertainment of extra potdars do not apply in the case of Bank treasuries.

731. The following rules shall be observed in the examination of remittances of coin or notes made to the Bank from treasuries. They shall be fully explained to the potdars in charge of every remittance made to the Bank:—

(*a*) Weighment of boxes must be made on receipt of a remittance. The result of this weighment must be entered on the receipt given to the officer or potdar giving delivery of the remittance.

(*b*) All remittances must be examined in a room separate from the general business of the Bank, or if a separate room cannot be made available, at some distance apart from the place where the ordinary banking transactions are taking place.

(*c*) The contents of each bag of coin should be emptied into another and passed through the scales. Potdars must see that the index of the scales is steady before the contents are thrown out.

(*d*) The treasure should then be secured in separate chests and kept distinct from other treasure under the joint keys of the Bank's Manager or Agent and of the remitting Treasurer's agent until regularly examined and brought to account.

(*e*) Nothing must intervene between the remitting Treasurer's agent and the Bank's examining potdars, so that an uninterrupted view may be obtained by the former of the examination of the treasure. The remitting Treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.

(*f*) Upon completion of examination of a remittance, light weight coin should be weighed against full weight coin and a certificate of the result granted on the spot to the remitting Treasurer's potdar.

(*g*) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other is commenced.

(*h*) If the work of weighing or examining be not finished within the day, the bags or parcels of notes not finally taken over by the Bank should be placed in chests under double locks, the key of one lock to be

retained by the remitting Treasurer's agent, and of the other lock by the Bank authorities.

(*i*) The Bank potdars who commence weighing and examining a remittance must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination ; their places must not be filled by others except through unavoidable circumstances.

(*j*) When a remittance is not accompanied by a potdar, the examination should be procedeed with by the Bank's officer, but the Agent must ask the local Treasury Officer to depute a subordinate to be present at the examination and to see that it is carried out by the Bank with sufficient precautions, provided that in the case of remittances from a treasury under the administrative control of a Province, it is open to the Government of that Province to waive the presence of a subordinate to watch the examination, if they are prepared to accept the results of the examination of the remittance by the Bank without protest. The Treasury Officer should depute for the purpose a subordinate of some standing and not a low paid clerks.

(*k*) The potdars accompanying the remittance must, before finally leaving the Bank, sign in a book kept for the purpose, a memorandum of the uncurrent and spurious coins and of any deficiency found after examination of their respective remittances.

(*l*) Should potdars accompanying a remittance find any of the above rules not being complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they should immediately report the same to the Agent of the Bank.

Section IV.—Transfers between Pakistan and the United Kingdom.

732. Remittance from Pakistan to meet the requirement of the High Commissioner for Pakistan in London will be arranged by the State Bank of Pakistan on the basis of weekly advices from the Bank of England without further authority from the Government.

Any specially large transfers of an exceptional nature will be dealt with in accordance with such special arrangements as may be settled between the Government and the State Bank of Pakistan.

PART XII.—OTHER REMITTANCES THROUGH GOVERNMENT.

SECTION I.—State Bank of Pakistan Remittances.

I.—Introductory.

733. The rules in this section are designed primarily for the guidance of Treasury Officers in charge of Central treasuries in dealing with the payments into and withdrawals from those treasuries in connection with the facilities afforded by the State Bank to Government officers and others for remittance of moneys from one place to another. These remittances are arranged for by the issue of telegraphic transfers, drafts, etc., on the State Bank account.

734. Remittances between places where the State Bank has its own offices or is represented by its Imperial Bank agencies having full currency chests facilities, will not pass through the Public Account. At places where the State Bank is not so represented, all treasuries and sub-treasuries in Pakistan with currency chest facilities and such other treasuries or sub-treasuries as may be nominated by the State Bank in this behalf, will be regarded as "Treasury Agencies" of the State Bank for the issue and payment of telegraphic transfers and drafts drawn by or upon them. The connected receipts and payments in the treasury accounts, which will be carried initially against the balance of the Government owning the treasury or sub-treasury as the case may be, will be cleared by the Accountant General by daily adjustments advised to the Central Account Office of the State Bank in accordance with such directions as may be given by the Auditor General with the approval of the Governor General.

NOTE 1.—At places where the cash buisness of the treasury is conducted by Sub-offices of the Imperial Bank of India having limited currency chest facilities (*i.e.*, Treasury Pay Offices) State Bank remittances will be drawn by or upon the treasury or sub-treasury at such places acting as Treasury Agency of the State Bank and not the Treasury Pay office of the Bank, though the cash and clerical work in connection therewith will be transacted by the latter under the orders of the Treasury or Sub-treasury Officer, as the case may be.

The names of treasuries and sub-treasuries which, for the purpose of this rule, are regarded as Treasury Agencies, of the State Bank, will be found in "List of treasuries and Sub-treasuries in Pakistan" issued by the Government, and incorported as Appendix 9.

NOTE 2.—For the purpose of the rules in this section, the term; draft' includes also State Bank Dividedn Payment Orders referred to in rule 735.

735. The various types of remittances between one Treasury Agency and another, or between Treasury Agencies and places where the State Bank is represented, will consist of—

(*i*) for Scheduled Banks, Indigenous Bankers, Co-operative Banks and Societies, and for the general public —

(*a*) Telegraphic transfers,
(*b*) State Bank drafts.

(*ii*) On Government Account—

State Bank of Pakistan Government drafts to be superscribed "On Government Account only ".

(*iii*) For the State Bank's domestic purposes—

(*a*) Security Deposit Interest drafts.
(*b*) Dividend Warrant Payment Orders.

The rates at which and the conditions and limitations under which telegraphic transfers and drafts on the several accounts can be issued by Treasury Agencies will be regulated by such general or special instructions as may be issued by the State Bank with the approval of the Governor General.

NOTE.—Government drafts at *par* will be granted within prescribed limits to Government officers and others at and on all offices and agencies (including Treasury Agencies) of the State Bank for remittances on behalf of the Central Government and for other *quasi*-Public purposes set forth in Appendix 8.

736. The procedure to be observed by Treasury Officers in respect of the issue and payment of telegraphic transfers and drafts on the State Bank account will be governed by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

737. Subject as hereinafter provided, the various forms to be used in connection with drawings on or by Treasury Agencies will be designed by the State Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them, and the methods by which accounts of such remittances are to be rendered by them to the Accountants General, will be governed by such directions as may be given by the Auditor General with the approval of the Governor General.

738. *Deleted.*

II.—Telegraphic Transfers.

739. A person applying for a telegraphic transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the telegraphic transfer is issued.

The application shall be made in the form prescribed by the State Bank which may be obtained from the treasury. The application form duly filled in will serve as a chalan for the money tendered. The Treasury Officer will retain the application for transmission to the Accountant General along with the daily Schedule of State Bank of Pakistan Remittances Drawn (rule 764), and grant the remitter a receipt in Form T. R. 5.

740. In issuing a telegraphic transfer, the following instructions shall be observed by the Treasury Officer:—

(*i*) The telegram to the office making payment of the transfer should be sent in code authorised by the State Bank.

(*ii*) A post copy of the telegram should be despatched to the Paying Office at the same time as the telegram is issued.

741. In paying a telegraphic transfer the following precautions shall be observed :—

(*i*) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.

(*ii*) If the person to whom the transfer is payable is not known to him, the Treasury Officer should require identification by a well known and responsible person, who should certify that the payee is known to him.

(*iii*) The payment of the transfer should be reported at once by a letter to the issuing officer.

(*iv*) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing office for confirmation.

(*v*) If the post copy of the telegram authorising payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

742. The provisions of rule 761 apply *mutatis mutandis* to payments of telegraphic transfers as they apply to payment of drafts.

III.—Drafts—Drawings and Encashments.

Explanations.

743. The person or office that draws (*i.e.*, issues or grants) a draft is called the *drawer* ; the person or office on which it is drawn and by which it is payable is called the *drawee*; the person or party to whom a draft is granted is called the *remitter* ; the person or party to whom it is payable is the *payee*.

744. A draft on Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. All other drafts, unless the contrary intention appears from the form itself, are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearers, or he may write above his signature, "Pay to C.D. "or "Pay to C.D. or order", in which case C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called an *endorsement*, the endorsement to "C.D. or order" is a *special endorsement* ; and the persons to whom a draft is successively transferred are *endorsees*, and the person in rightful possession of a draft is the *holder*.

Form of Drafts, etc.

745. Drafts shall be issued in special forms to be obtained from the Currency Officer under rule 774.

746. Immediately on receipt of a parcel of forms of drafts, they must be carefully examined by the Treasury Officer and a proper acknowledgment sent to the Currency Officer. The acknowledgment must certify that the forms have been counted and found correct.

747. The forms of drafts and of advices (rule 751) shall be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing draft forms and the advice forms for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistake. Every evening the unused forms will be returned to him, and he should see that this series is unbroken ; that no form is kept back unissued unless it be spoilt ; and that the number of draft forms expended in the day agrees with the total number listed in the Schedule of State Bank of Pakistan Remittances Drawn for the day (rule 764).

Spoilt forms shall be destroyed by the Treasury Officer after noting in the remarks column of the Register of State Bank of Paksitan Remittances Drawn (rule 764) under his signature, the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

Issue of Drafts.

748. A person requiring a draft shall tender with the money a formal application in prescribed form, which may be obtained from the treasury. The application form duly filled in will serve as a chalan for the money tendered. The application will be retained by the Treasury Officer for transmission to the Accountant General along with the daily Schedule of State Bank of Pakistan Remittances Drawn.

NOTE.—A person applying for a "Government" draft should certify on the application that the draft is wanted for *bona fide* public purposes and describe the object of the remittance, if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Collector. Questionable grants should be reported to the Currency Officer with a view to the issue of instructions for future guidance.

749. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equivalent; the business of signing them must not be postponed till the close of office, and on no account may the office be closed till all drafts applied for have been issued. Each draft must be signed legibly with the full signature of the Treasury Officer.

750. At the time of signature of a draft, the register (Form T. A. 25), together with the application for the draft, the advice (Rule 751) and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer will initial each entry in the advice and the corresponding entry in the register at the same time as he signs the draft, after he has satisfied himself that—

(*i*) the severa documents agree ;

(*ii*) the authority for issue is sufficient ;

(*iii*) the date and office of issue and the name of the payee are legibly and distinctly entered in the body of the draft ;

(*iv*) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and fraction of a rupee in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word "only";

(*v*) a sum a little in excess of that for which the draft is granted this entered in words across the draft at right angles to the type ;

NOTE 1.—"Under thirty rupees" will mean that the draft is for a sum not less than Rs. 20 but less than Rs. 30: and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

NOTE 2.—The cross entry is not necessary if the amount in words is type-perforated by a special cheque-writing machine.

Advice of Remittances Drawn.

751. An advice of all drawings effected on a particular treasury or the Bank on any particular date shall be sent to the treasury or the office drawn upon in the special form prescribed by the State Bank. The advices must be completed, signed and despatched by the Treasury Officer before the treasury closes on the day of issue. Advices of drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

752. If alterations be made in a draft prior to issue, the corrections shall be noted in the advice, and each alteration, both in draft and advice, shall be authenticated by the drawer's *full signature*, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him in these rules.

Regularity of Signature.

753. Variation in the signature of the drawer often entails much trouble on the paying office, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of changes in, or illegibility of, his signature, or other serious irregularity on the face of the draft, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. The officer in charge of a treasury shall *sign* his name in English, or have it written in English characters below the signature in a Pakistani script.

754. When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the out-going officer to all offices usually drawn on. The following form will be convenient :—

"The undersigned begs to notify to———————that he has on this day been relieved of the executive charge of the treasury at————, by————, a specimen of whose signature is annexed.

Relieved Officer

Relieving Officer".

Date————————.

DONATE . . BY
ABDULLAH-AL-MAMUN
BCS (Audit And Accounts)
Controller General of Accounts
Bangladesh (BETD)

NOTE 1.—If it should be necessary for a Treasury Officer to draw on a treasury or an office not usually drawn upon, to which a specimen of his signature has not been sent under the provisions of this rule, he should, at the time of issue of a draft, also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the treasury which should be posted in a separate cover and not in the cover containing the advice.

NOTE 2.—In the case of an officer who signs in any Pakistani script, his name should also be written in English characters in the notice, as well as after his signature.

NOTE 3.—When an officer who was formally in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among treasury and other offices.

Encashment of Drafts.

755. The advices received from the issuing treasuries or the Bank must be opened in the presence of the Treasury Officer, and each dated and initialled by him, after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They shall then be sorted and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that advices received from each drawing office may be kept together. These files must be kept under lock and key.

NOTE.—The Treasury Officer should particularly guard against the possibility of the fraud of altering after signature the amount shown in an advice, by a comparison of the total amount reported in words in the heading with the real total of the figured amounts of the advice. Any alteration of any entry, whether of names or figures, in an advice requires the drawer's *full signature*, so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any un-certified correction.

756. The advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of drafts, presented for payment. The entries made in an advice should be such as to place sufficient obstacle to the encashment of drafts forged or fraudulently altered ; and their sequence should effectually bar the use a second time of a particular serial number, and suggest suspicion even of the advice where a high number follows a low one.

Necessary notes of references touching irregularities, of cancellation, issue of certificates of non-payment, advices of seconds or thirds, and of any other points of importance shall be made on the advice.

757. (*a*) On a draft being presented for encashment the Treasury Officer must compare it with the advice, and satisfy himself carefully that it is in order, and that it is receipted on the back by a person entitled to give a legal quittance. It must be borne in mind that in the case of a Government draft the liability to the payee named in the draft can only be discharged by payment of the amount due thereunder to—

(1) the payee or his lawful agent on identification ; or

(2) the payee's banker who should certify that the amount has been placed to the payee's credit ; or

(3) a person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer, and if the letter directs the Treasury Officer to pay the money to a certain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such a draft should be payee's receipt or that of his lawful agent.

(*b*) In all other cases, where payment is not made on an endorsement in favour of a recognised bank, the Treasury Officer must not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of a draft but, if the claimant himself is not in attendance, must assure himself that the presenter of the draft is the agent or messenger of the legal holder, duly authorised to receive payment. If the presenter is unknown to the Treasury officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the draft, the Treasury Officer shall demand a writing from the legal holder, authorising the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a recognized bank, the Treasury Officer must assure himself that the presenter of the draft is the authorised agent or messenger of the bank.

758. Drafts payable at the district treasury cannot be endorsed for payment at a sub-treasury. But if the money payable on a draft is required at a sub-treasury and the remittance cannot be effected in accordance with the procedure laid down in rule 771, a cash order may be issued to the payee for presentation at the sub-treasury. In such a case, the payee must receipt the draft as "Received payment by a cash order on————sub-treasury", and the Treasury Officer at the district treasury shall finally deal with the draft and take the same precautions regarding the delivery of the cash order as are prescribed in the following rule in the case of payment in cash.

759. (1) Before issuing pay orders on a draft, the Treasury Officer shall satisfy himself that the draft has been advised; that it corresponds in all particulars with the advice, that it bears the genuine signature of the drawer ; that it has not been tampered with ; and that it is not a cancelled or a lapsed draft or one of which a duplicate has been paid.

(2) A draft may be paid—

(*i*) *without Advice*, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary advice without delay.

(*ii*) *even though differing from the advice*, at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the draft. Special caution must be exercised before paying on a draft an amount larger than that named in the advice.

Doubtful Drawings.

760. In case of erasure, alteration, or other serious cause for suspicion, the Treasury Officer shall, before payment, refer to the drawer, the post office, or the Currency Officer, as the case may require. Any material alteration of a draft, after it has been drawn or endorsed, affecting the date, sum, time or place of payment will invalidate it ; but the mere correction of a mistake, such as by inserting the words "or order" in the endorsement of a draft, will have no such effect.

Form of Receipt.

761. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the draft, and that it is given by the legal holder. On no account may a draft be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(*a*) If the legal holder be dead, payment can be made only to his legal representative ; a draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(*b*) If the receipt be signed by an agent or attorney, note of the existence and of the record in the treasury, of the power of attorney, should be made on the draft.

(*c*) If more than one person be named in a draft, all must join in order to give a valid endorsement or receipt.

(*d*) A draft payable to A. B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney ; a draft payable to A.B. & Co. can be paid on the receipt, as A.B. & Co.; of any member of the firm.

(*e*) Drafts payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorised, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of drafts payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer must first satisfy himself that the authority has been duly conferred.

(*f*) A Government officer when he sends a draft to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must before he signs the receipt, add to the words "Received payment" the further words "by transfer credit to————————". Omission to do this facilities fraudulent appropriation of the money.

IV.—Record of Drawings and Encashments.

762. A record of telegraphic transfers issued and drafts drawn by the treasury will be kept in a register (Form T. A.25) in accordance with the directions contained in this behalf in the Account Code, Vol. II.

763. As each draft or telegraphic transfer is paid, it must be stamped "paid", the date of payment being at the same time noted in the advice under the initials of the Treasury Officer. Entry must be made at the same time in the Register of State Bank of Pakistan Remittances Encashed (Form T.A. 26) in accordance with the directions contained in the Account Code, Vol. II.

On receipt of advice of cancellation of any draft, or on its lapse, the fact shall be noted in the advice originally received.

764. At the close of each day, separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the State Bank for submission to the Accountant General in accordance with the directions contained in the Account Code, Vol. II. The application forms for remittances drawn and also the receipted drafts and the payees' receipts in respect of telegraphic transfers encashed, shall accompany the schedules mentioned above.

765. The following are the cross checks which the Treasury Officer shall each evening apply to the several documents connected with remittances drawn and encashed. The registers of remittances drawn and encashed and the connected schedules check one another directly ; the total of each schedule must agree with total receipts or total payments for the day as booked under the head "State Bank of Pakistan Remittances" in the cash book, after allowing for receipts and payments, if any, at sub-treasuries, which will be entered under a separate sub-head. The total of the several advices for the day must also agree with the total of the column "Amount" in the schedule of drawings, and this agreement shall be at times checked by the Treasury Officer himself.

V.—Other Rules.

Issue of Duplicates.

766. When satisfactory evidence has been given that a draft has been either lost or destroyed, and application is made within a reasonable period after issue but before it has lapsed (rule 773), a duplicate may, without reference to the Currency Officer, be granted to the party who obtained the original, or to the payee, or to the legal representative of either, but to no other person. If the draft should not have been presented for payments within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee ; but the issue of this certificate siwill be no bar to the payment of the lost draft, if presented before the duplicate paid.

In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. Neither duplicate nor triplicate can be issued without reference to the Currency Officer if the draft has lapsed. Issues of duplicate or triplicate must be promptly advised to the drawee, in order that proper note may be made on the advice originally received.

767. The duplicate and triplicate must be drawn in exactly the same terms as the original instrument, with the same date, the same number, the same amount and the name of the same payee ; so that, if a lost draft has been endrosed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original draft.

NOTE.—When it is necessary to issue duplicates, the word "duplicate" should be prominently written in red ink on the face of ordinary draft forms and the relative advice forms. The duplicate should be issued only after the issuing officer has satisfied himself that the original has not been paid.

768. No duplicate or triplicate older than six months shall be paid without previous reference to the Currency Officer.

Cancellation and Refund.

769. (1) No draft can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the draft can be cancelled only if the original *together with* the duplicate (and the triplicate, if issued), be surrendered. Consequently, no refund can be made on a lost draft; a duplicate must be obtained and payment taken at the treasury or office drawn on.

(2) All parts being surrendered, a draft may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a Government draft, and of the payee in the case of other drafts. If in the latter case the receipt of the payee cannot be obtained, the remitter's application for cancellation with explanation of the reasons for his request, and of the difficulty in the way of obtanining the payee's signature, shall be submitted for orders of the Currency Officer. Although no difficulty should be made about cancellation of Government drafts, it must be clearly understood that other classes of drafts can be cancelled only as an indulgence, and for sufficient cause shown. No exchange which has been levied can be refunded.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the draft under his full signature and to advice the drawee.

770. When a draft is cancelled, the fact of cancellation must be conspicuously noted across the face of the draft; at the *same* time an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled draft. The cancelled draft shall be duly receipted by the remitter or the payee, as the case may be.

NOTE.—The amount refunded will be entered in the Register of State Bank of Pakistan Remittances Encashed, and also in the proper columns of the schedule of such encashements for the day on which the cancellation takes place, in accordance with the direction continued in this behalf in the Account Code, Volume II.

Exchange of Drafts.

771. A Treasury Officer may issue a draft in exchange for one drawn on him,

(1) *if on Government account*, only if the payee be a Government officer and require the draft to be exchanged for reasons to be stated in his application,

(2) *in other cases*, only if the holder has been removed to the neighbourhood of another treasury or of an office or agency of the Bank.

NOTE 1.—A draft is said to be exchanged when the holder being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by draft——".

If he can appear and take payment in cash, his obtaining a new draft with the cash paid on the old one is a matter to be disposed of under ordinary rules.

NOTE 2.—When a draft is exchanged for another, the original draft will be treated and charged as a draft presented for encashment and the amount again credited as received for the issue of a new draft.

Unpaid Drafts.

772. Drafts which are outstanding for more than six months can be paid only after obtaining necessary confirmation from the drawing officer.

Lapse of Drafts.

773. Drafts which are not paid before the end of the third account year after that in which they are issued shall be treated as lapsed and shall be so marked in the advice. Should any one apply for payment of a lapsed draft, he should be directed to adress the Currency Officer for orders.

Supply of Forms.

774. Forms of drafts and all other forms prescribed by the State Bank for use in connection with the remittances dealt with in this section will be supplied to the Treasury Officer by the Currency Officer under whose jurisdiction the treasury is situated. Indents for such supplies will be in Form T.R. 68 or in such other form as the State Bank may prescribe, and will ordinarily be for twelve months' supply.

VI.—Special Rules for Remittance of Sepoys and Policemen.

775. In the case of sepoys' and policemens' remittances, Commanding Officer will forward the draft to the payees direct. Descriptive rolls of the payee duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental regulations, to his sending the draft to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

776. The drafts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

777. If a sepoy payee be unable to attend the treasury but has given the necessary authority, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

778. These drafts, if not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled, and if they are presented after that period, payment shall be refused. A draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh draft or for the refund of the amount, as may be required.

Should such a draft, whether original or duplicate, be lost in transit, the Commanding Officer will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated, if it appears right. When the draft is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury or office on which it was drawn.

NOTE.—These drafts may also be cancelled as provided for in rule 769.

Section II.—Military Treasure Remittances.

779. An order from a treasury upon a Military treasure chest, where it is authorised by rule 780, shall be issued in the form of Military Treasure Remittance through the accounts of the Central Government outside the accounts State Bank of Pakistan Remittances dealt with in Section I of this part. Such remittances may be effected for Military purposes only.

780. *Deleted.*

781. The provisions of Section I of this part apply *mutatis mutandis* to Military Treasure Remittance issued under this section, save that—

(*i*) the remittances will be drawn on special form prescribed by the Government. The Accountant General, Pakistan Revenues, will arrange to have the forms printed and distributed to the treasuries through the Accountants General concerned.

(*ii*) daily advice of such drawings will be sent to the office drawn on in Form T. R. 69.

(*iii*) the drawings will be recorded in a separate register maintained at the treasury and separate lists or schedules of drawings and encashments will be prepared by Treasury Officers and officers in charge of Military treasure chests, as the case may be, for transmission to the Accountant General.

(*iv*) Military Treasure Remittances which are not paid before the end of the third account year after that in which they are issued should be treated as lapsed, and their amount will be transferred to the credit of the Government by an account entrymade by the Accountant General. Any one applying for the payment of a lapsed Military Treasure Remittance should be directed to address the Accountant General for issue of necessary authority for payment.

(*v*) Subsidiary instructions to govern the procedure to be observed by officers in charge of Military treasure chests in making payments in respect of remittances drawn upon them and in accounting for such payments, will be laid down in the departmental regulations of the Defence Department.

Section III.—Remittances through Post Office.

782. The procedure to be followed by Post Offices in the issue and payment of money orders, inland and foreign, and in connection with the sale, payment, etc., of British and Pakistan Postal Orders, shall be regulated by the detailed instructions contained in the departmental regulations of the Posts and Telegraphs Department.

PART XIII.—MISCELLANEOUS SUBJECTS.

Transactions relating to State which have acceded to Pakistan Foreign Governments, etc.

783. Save as provided in sub-rule (3) of rule 31, or unless the Government by any general or specific order direct otherwise, a Treasury Officer may not receive moneys tendered on behalf of a State which has acceded to Pakistan or a Foreign Government, nor make or authorise the Bank to make payment of any claims against a State which has acceded to Pakistan or a Foreign Government, except under special authority of the Accountant General.

In receiving such moneys and in making or authorising the Bank to make such payments as aforesaid, the Treasury Officer shall be guided generally by the relevant provisions of Parts III and V and by such supplementary instructions as may be issued by the Accountant General in this behalf. In all cases of doubt, the Treasury Officer shall take the orders of the Accountant General.

NOTE 1.—This rule does not apply to Postal and Telegraph transactions with a State which has acceded to Pakistan Foreign Governments, etc., or transactions connected with Government Railways in which are regulated by special rules of procedure prescribed by departmental regulations of the Posts and Telegraphs and Railway Departments.

NOTE 2.—Moneys received into or paid out of the Public Account in respect of transactions with a State which has acceded to Pakistan (*a*) or a Foreign Government, will be adjusted by payment to or recovery from the State or Government concerned in accordance with the directions contained in the Account Code.

Basses and Minicoy Light Dues.

784. These dues when paid or collected in Pakistan shall be converted into Pakistan currency at the rate of exchange notified from time to time by the Government of Pakistan for the adjustment of transactions between the Pakistan Central Government and His Majesty's Imperial Government. A table showing the amount leviable in Pakistan currency will be supplied to each Collector of Customs by the Ministry of Transport London.

When a refund of these dues is made, the Collectors of the dues shall show them in their statements of collections periodically sent to England, but

except with special authority of the Ministry of Transport repayments are not to be made without the production of the original receipts. One receipt for both dues in Form B.B.M.I. shall be issued for each ship for the same voyage, and one entry without distinguishing the Basses from the Minicoy Dues shall be made in the account form (Schedule 45) prescribed by the (Ministry of Transport).

NOTE 1.—The Minicoy Dues should not be shown separately from the Basses Dues but in one sum both in the counterfoil and in the account.

NOTE 2.—All refunds of Light Dues should be adjusted at the rate of exchange notified as above and prevailing at the time the refunds are made.

NOTE 3.—Commission at seven-and-a-half per cent. on the net collections is credited to "Customs" and the balance to the Account Current with the H. C. for Pakistan in the U. K.

785. The receipt Form (B.B.M.I.) and other forms required in connection with the collection and accounting of these dues shall be obtained direct from the Ministry of Transport by the Collectors of Customs of the major ports concerned. The Collectors of Customs of the minor ports shall obtain their requirements through the Collector of Customs of the major port concerned..

NOTE.—*Deleted.*

786. The following rules respecting Light Dues forms shall be observed by the officers who collect those dues in Pakistan:—

(1) The stock of Light Dues Receipt forms to be retained at each port or outport should not exceed the number required for issues during a period of eighteen months ; but when one book of 25 forms is more than sufficient for that period, two such books should form the maximum stock to be retained.

(2) The Collectors of Customs of the major ports should forward, with each indent for forms, a statement showing the number of forms lying in stock at the different ports. They should also state the serial numbers of Forms B.B.M.I. issued from time to time to Collectors of Customs at the minor ports in the quarterly accounts in respect of these Light Dues submitted to office of the High Commissioner for Pakistan in the U. K. through the Accountant General. Pakistan Revenues.

(3) Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

(4) Great care should be exercised in the preservation of these forms and any forms cancelled or defaced should, together with the corresponding counter-parts, be attached to the accounts for transmission to the Ministry of Transport. The numbers of any forms, lost or destroyed, should be stated with an explanation on the accounts. The numbers of the unused Light Dues Receipt forms on hand should be quoted by

Collectors and Sub-collectors each of their accounts for transmission to the Ministry of Transport.

(5) When Basses Light Dues are repaid, the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Ministry of Transport.

Bahamas and Leeward Islands Light Dues.

787. The procedure prescribed in rules 784 to 786 for the collection, accounting and supply of forms for the Basses and Minicoy Light Dues applies *mutatis mutandis* in respect of these dues also. The forms used for record of the receipt, refunds and accounting of these dues shall be the same as those used in the case of the Basses and Minicoy Dues.

Deceased, Distressed and Discharged Seamen.

788. The following rules have been laid down for the guidance of officers of the Mercantile Marine Department, for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed seamen :—

(1) These rules are prepared at the request of the Board of Trade (now Ministry of Transport).

(2) Shipping Masters or other officers charged with the duty of collecting the wages and effects of deceased seamen and of administering relief to seamen found in distress, should keep a separate cash account of all such transactions in Form T. R. 70 which is the same as Form C. C. 18, prescribed by the Board of Trade (now Ministry of Transport).

(3) They should also keep all the subsidiary accounts in the form prescribed by the Board of Trade's (now Ministry of Transport) "Instructions to Officers in British Dominions, Colonies and Possessions", and draw out their vouchers as therein directed.

(4) All receipts and charges must be passed though the district treasury account daily, in full, any balance in hand being remitted to the treasury.

(5) Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid; and unless the Government direct otherwise, such bills should be countersigned before payment by a responsible officer nominated by the Government for the purpose.

NOTE.—The Government have dispensed with the requirement of countersignature in respect of Shipping Master's bills for expenditure on account of relief of distressed seamen, when such bills are presented at Karachi and Chittagong.

(6) Immediately on the expiration of every month, an account in triplicate (in Form T. R. 70) of the month's transactions should be made out, the original being forwarded direct to the Ministry of Transport (with all vouchers), the duplicate to the High Commissioner for Pakistan in U. K., and the triplicate to the Accountant General, Pakistan Revenues.

(7) Sterling wages due to seamen left behind in Pakistan are payable in Pakistan currency at the rate of exchange laid down in paragraph 77 of the Board of Trade's (now Ministry of Transport) "Instructions to Officers in British Dominions, Colonies and Possessions" (1927 edition), which is reproduced below :—

"77. *Payment in foreign money.*—When wages are paid in any other currency than that stated in the Agreement, payment should be made at the rate of exchange for the time being current at the place where the payment is made (section 139 of the Merchant Shipping Act, 1894). The Board of Trade (now Ministry of Transport) are advised that under this section when a seamen is paid in foreign money he should receive the equivalent in currency of the amount to which he would be entitled if paid in sterling, the calculation being based upon the recognised rate of exchange ruling at the port and that if no single rate obtains but two rates are quoted, one for buying cheques and the other for selling cheques, the buying rate should be taken. Any stipulation in the Agreement to the effect that money advanced to seamen in foreign currency shall be computed at certain specified rates of exchange is invalid".

NOTE.—This rule has no bearing on the adjustment between the Central Government and His Majesty's Imperial Government, as the amounts actually received or paid in rupees will in the account rendered (in Form C.C. 18) to the Ministry of Transport be converted at the rate of exchange notified from time to time by the Governor General for the adjustment of transactions between the Central Government and His Majesty's Imperial Government, the latter having agreed to deal with any loss or gain due to the difference between that rate and the market rate of exchange. The market rate used in the conversion of the original balance of wages due to the seamen should be noted on the conveyance order when the seamen is being repatriated.

(8) *Wages of discharged seamen.*—The wages of all seamen serving in British ships, who are left behind in Pakistan on account of sickness or imprisonment, are (if the ship is of other than Pakistan Registry) required to be paid by the Master of the ship to the seamen themselves (section 38 of the Merchant Shipping Act, 1906, read with Part II of the Act of 1894). Where however, a seamen is left in charge of a Shipping Master and has consented, by signing the agreement on Form C. C. 6, to his wages being deposited with the Shipping Master, the Ministry of Transport require that the wages so paid over shall be remitted to them or at any rate credited to them in the month in which they were received by the Shipping Master. When advances are made to the seamen in hospital or when the wages are paid over to the seamen on his discharge from hospital or prison, they should be debited to the Ministry of Transport in the account for the month in which the payment is made. This procedure need, however, be applied only in the case of seamen other than Pakistanis.

(9) *Wages and effects of deceased seamen.*—The wages and effects of deceased seamen, members of crews of all United Kingdom register-

ed ships and of all British ships of other than United Kingdom or Pakistan registry, (a) where the final port of destination is in the United Kingdom and (b) when they are engaged in trading between the United Kingdom and Pakistan ports, shall be remitted and accounted for as the Ministry of Transport require. The Board of Trade's (now Ministry of Transport) regulations require that in the case of deceased seamen (other than Pakistanis) the accounts should be transmitted monthly to them. In the case of deceased lascars, the Ministry of Transport are not concerned with the wages and effects in the hands of Shipping Masters in Pakistan and these will be dealt with under the orders of the Government in accordance with the provisions of the Indian Merchant Shipping Act as adopted in Pakistan where such provisions apply.

(10) Unclaimed wages and deposits of all Pakistani seamen should be dealt with finally in Pakistan as the Ministry of Transport are not concerned in the matter. As regards unclaimed wages and deposits of seamen other than Pakistanis, the procedure in clause (8) above should be followed.

(11) Transactions referred to in clauses (8) to (10), above, in cases where the Ministry of Transport are not concerned with them, should be credited under the head "P.—Deposits and Advances; etc.— Civil deposits" and credited to the Government under the ordinary rule for lapsed deposits prescribed in rule 635. Separate extract register of the deposits must be submitted to the Accountant General by the Shipping Masters.

(12) Payments authorised to be made when the wages of lascars have been received by the Ministry of Transport should, however, be included in the accounts rendered by the Shipping Masters to the Ministry of Transport.

Elimination of Pies from Government Account.

789. The following transactions of the Government shall be taken to the nearest anna, six pies and over being treated as one whole anna and amounts less than six pies being omitted :

(1) Payments to or recoveries from Government servants and pensioners, except as specified below :—

(*i*) In the case of emoluments fixed by statute, the payment may be made to the next higher anna.

(*ii*) In the case of pies occurring in life insurance premia under the Post Office Insurance Scheme, and in subscriptions to Service and other Funds, which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month ; thus, a subscriber who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month.

NOTE 1.—Each *individual item* in a pay and allowance, pension or travelling allowance bill should be taken to the nearest anna.

NOTE 2.—As regards recoveries of amounts under objection, when all amounts of bills are calculated in annas, there cannot be any pies in objection books.

NOTE 3.—In the case of the General Provident Fund, Contributory Provident Fund and other Government Provident Funds, deductions will be made in whole rupees or even annas, as may be required by the rules of the fund concerned.

(2) Accounts rendered to another Government or by one department of the Government to another, unless in any case it is not possible to remove the pies from the original transactions.

(3) Amounts converted into Pakistan currency from sterling and other foreign currencies.

(4) Payments for claims in respect of contingent and other charges when claimants have no objection.

NOTE 1.—Pies in the totals only of the claims should be rounded off to the nearest anna.

NOTE 2.—Fractions of a pie should neither be received nor paid.

(5) State Bank remittances, deposits, and all receipts other than receipts of revenue which are fixed by or under any law, or are specially exempted by the Government from the operation of this rule.

NOTE.—Pies may be accepted for the issue of state Bank Government drafts on account of sums which represent dues fixed by or under any law or under any contractual obligation of the Government.

PART XIV.—EXECUTIVE INSTRUCTIONS.

Introductory.

1. The orders and instructions reproduced in Chapters I and II of this part are designed primarily for the guidance of officers in charge of Central treasuries and sub-treasuries in matters relating to control of treasury balances maintenance of currency chests, and other transactions in connection therewith. In their application to Bank treasuries and sub-treasuries, these instructions are subject to such orders and directions as the State Bank of Pakistan may issue to its own offices and branches of the Imperial Bank of India conducting the cash business of treasuries as its agents.

2. The Central Government being the authority concerned with all matters relating to Coinage, the orders and instructions incorporated in Chapter III of this part, have to be observed in common by all treasuries and sub-treasuries Central as well as Provincial ; Provincial Government have accordingly been advised to adopt them as executive instructions to their own Treasury Officers to be modified only in consultation with the Central Government. In the same way, the instructions relating to currency and other notes (included in Chapter IV of this part), may be made applicable to Provincial treasuries and sub-treasuries by executive orders of the Provincial Governments concerned.

Detailed instructions regarding the safe custody and use of the Cypher Code and the 'Treasury Agencies' Private Check Signal Book of the State Bank of Pakistan, have been incorporated in a separate Chapter V.

3. The orders and instructions relating to matters with which the State Bank is directly concerned will be amended only in consultation with the State Bank of Pakistan.

4. The procedure regarding the supply, distribution, custody, etc., of stamps of all classes, including match excise banderols, which are the property of the Central Government, will be regulated by the instructions contained in Appendix H.

5. The Governor General has been pleased to decide that the instructions and orders contained in this part should be observed by the treasuries and sub-treasuries under this control, in so far as they are concerned, situated in States which have acceded to Pakistan.

CHAPTER I.—PROVISION OF FUNDS AT TREASURIES AND SUB-TREASURIES.

Cash Balance of the Government.

1. The cash balance of the Government of Pakistan is made up of the balance in its account with the State Bank of Pakistan and the balances at Central treasuries and sub-treasuries the cash business of which is not conducted by the Bank. Balances in small coin depots and cash balances held by Post Offices or other departmental offices are not reckoned as part of the general cash balance of the Government.

Distribution of Funds.

2. The Currency Officers are responsible for the distribution of funds within their jurisdiction. Transfers of funds from the jurisdiction of one Currency Officer to that of another will be arranged by the Chief Accountant of the State Bank of Pakistan. It is the duty of the Currency Officers to keep all the treasuries in their jurisdictions adequately supplied with all kinds of coin and notes, and to arrange for the transfer of funds between treasuries and between treasuries and the Bank, and for the remittance of notes and coin between treasuries and Currency Offices.

Supply of Funds.

Bank Treasuries.

3. At district treasuries the cash business of which is conducted by the Bank, the Manager or Agent, as the case may be, is responsible for the provision of funds to meet Government disbursements. To enable him to make the requisite provision, the Treasury Officer should send him on each Saturday a statement showing as accurately as possible for the following two weeks separately—

(*i*) the probable receipts and disbursements on Government account at the district treasury; and

(*ii*) the probable receipts from or remittances to sub-treasuries.

The Treasury Officer should also inform the Bank at once of any expected payment exceeding Rs. 20,000 in amount as soon as he receives information that the payment will have to be made.

NOTE.—A list of offices of the State Bank of Pakistan and of Local Head Offices and Branches of the Imperial Bank of India is given in Appendix A.

4. The provisions of the preceding paragraph apply *mutatis mutandis* to sub-treasuries the cash business of which is conducted by the Bank.

Non-Bank Treasuries.

5. At places where the cash business of the treasury is not conducted by the Bank, the Treasury Officer is responsible for keeping sufficient funds at the district treasury and sub-treasury to meet all Government disbursements and at the same time for maintaining the balances as low as possible, in order that money may not be locked up unnecessarily. The Currency Officer will watch and ask for an explanation, if such balances rise above the normal figures prescribed by the Government under paragraph 7 below, and will arrange for the transfer of funds where necessary, but he will not be held responsible if an excess is not immediately brought to notice and rectified.

6. The Treasury Officer is responsible for watching the balances at sub-treasuries the cash business of which is not conducted by the Bank, and should arrange for transfers of funds from and to such sub-treasuries, either through Currency or by remittance of notes and coin, in accordance with the procedure prescribed in Part XI.

Normal Balances.

7. In January of each year, the Treasury Officer will be informed by the Government, under advice to the Currency Officer concerned, of the normal balances fixed for his district for each month during the ensuing financial year. Treasury Officers should watch their balances carefully to see that they do not exceed by any appreciable amount the balance fixed by the Government.

NOTE 1.—The balance at a Bank treasury or sub-treasury is nil.

NOTE 2.—The normal balances may be fixed at a higher figure for certain months of the year, should this be deemed necessary.

8. On learning the normal balance fixed for his district, the Treasury Officer should fix the normal balance for each of his sub-treasuries during the ensuing year. When the balance at a sub-treasury exceeds by any appreciable amount the normal balance fixed for it, prompt steps should be taken to transfer the excess.

9. On the 7th, 14th and 21st of each month, the Treasury Officer should report to the Currency Officer the treasury balance of the district without any details as to the denomination of notes or kind of coin. If the balance shown in these reports or in the cash balance report prescribed by Treasury Rules 123 exceeds by any appreciable amount the normal balance fixed for the district, the reasons for the excess should be stated.

CHAPTER II.—CURRENCY CHESTS.

Explanation.

10. Under the provisions of the State Bank of Pakistan Order 1948, the amount of Currency and Bank notes in circulation, which constitute the liabilities of the Issue Department of the Bank, should not exceed the assets of that department held in gold, sterling securities, rupee coin (including rupee notes) and rupee securities. A portion of these assets is held in the various currency chests in the form of rupee coin and rupee notes. The Currency and Bank notes held in these chests are not notes in circulation but pass into circulation only when they are transferred to the treasury balances. Assuming that there are no transactions elsewhere, the deposit of Currency and Bank notes in a currency chest decreases the amount of such notes in circulation and the deposit of rupees and rupees notes in the chest increases the assets of the Issue Department of the Bank. A deposit of notes or coin in a currency chest thus enables the Bank to issue notes elsewhere up to the amount deposited without increasing the total amount of the notes in circulation. If, therefore, a transfer of funds from the treasury balance at A to the treasury balance at B is required, this can be effected at short notice and without the actual remittance of coin or notes by transferring money from the treasury balance to the currency chest at A, and transferring the same amount from the currency chest to the treasury balance at B. A currency chest thus enables the treasury balance at a treasury or sub-treasury to be kept at a low figure, as it is always possible to replenish the balance quickly by a transfer of money from the currency chest. It also obviates the necessity for frequent remittances of coin and notes, as surplus funds can always be deposited into the currency chest and made available for use elsewhere, pending a convenient occasion for remittance.

Location of Currency Chests.

11. Unless in any case the Government after consultation with the State Bank of Pakistan direct otherwise, permanent currency chests should be maintained at all treasuries and sub-treasuries where the transactions are of such a magnitude that the additional facility for the transfer of funds thus afforded reduces appreciably the locking up of moneys or the frequency of remittances of coin and notes. A sub-treasuries where a permanent currency chest is not maintained, temporary chests may be opened during the revenue collecting season, in order that the money collected at the sub-treasury may be available at once for transfer through currency. Treasury Officers are authorised to open temporary chests at sub-treasuries when required, but they should report the opening of each chest and the amount of the first deposit into it by telegram to the Currency Officer.

NOTE 1.— At places where the cash business of the treasury is conducted by the Bank, the currency chests are kept in the sole custody of the Bank.

NOTE 2.— A currency chest is maintained at the Mint in which gold bullion is held on behalf of the Issue Department of the Bank. The Mint Master should operate on the balance in consultation with the State Bank.

NOTE 3.— Currency chests are also maintained at some branches of the Imperial Bank of India which do not conduct treasury business as agents of the State Bank. A list of such branches is given in the List of Treasuries and Sub-Treasuries issued by the Government which is printed as Appendix 9 to the Treasury Rules.

Provision of Funds.

12. The Currency Officer will be responsible for maintaining the required form of currency in currency chests. It is the duty of the Treasury Officers to see that currency chests at district and sub-treasuries are adequately stocked with notes and rupees to meet all reasonable demands for change.

Custody.

13. At treasuries and sub-treasuries in which currency chests are kept, an entirely separate receptacle, or receptacles must be set aside for the contents of the currency chests, which should be kept under double locks. One key of this chest should be held by the Officer in charge of the treasury or sub-treasury and the other key by the Treasurer of the treasury or sub-treasury, or by such other person as may be selected by him for the purpose, subject to the approval of the Collector. The notes and the coin held in the chest must be kept quite distinct from the treasury balances and must not be touched except in accordance with these orders or under special instructions of the Currency Officer. The procedure laid down in Treasury Rule 118 for receiving money into and giving it out of double locks should be follwoed in making deposits in or withdrawals from the currency chests.

These instructions apply *mutatis mutandis* to currency chests at the Mints.

NOTE.—Where the currency chests are kept in the custody of the Bank, the Bank will be responsible for the examination and correctness of coin or notes at the time of deposit into or withdrawal from the chest, and for sending the chest slips prescribed in clause (v) of paragraph 14 below.

14. The following instructions should be observed by officers in charge of currency chests :—

(*i*) Silver eight, four and two anna pieces, copper, bronze or nickel coins should never be deposited in the chest, except in the case mentioned in clause (8) of paragraph 26 below.

(*ii*) A currency chest book in Form T.E.I. should be kept in the chest and the balance proved and signed at every transactions by the officers in charge of the chest. They should satisfy themselves that the transaction has been correctly entered and the balances correctly worked out.

NOTE.—The chest books should be retained for three complete account years.

(*iii*) Transactions should always be in even hundreds of rupees.

(*iv*) Notes may be deposited in a chest in exchange for coin or notes of other denominations or *vice versa* by the officers in charge of the chest. These exchanges should not ordinarily be of small sums and should be avoided as far as possible during the last week of the month. If important exchanges take place during the last three days of the month, the transactions should be telegraphed to the Currency Officer.

(*v*) On each day on which a chest is opened a slip in Form T. E. 2 serially numbered and signed by the two Government officers in charge of the chest, must be sent at the close of the day to the Currency Officer.

NOTE 1.—The Mint Masters should use chest slip in Form T. E. 3 instead of Form T. E. 2.

NOTE 2.—The chest slips may be destroyed three months after the balances have been verified.

NOTE 3.—Detailed instructions regarding issue of chest slips are embodied in Appendix B.

Verification of Balances.

15. The following instructions should govern the periodical verification of currency chest balances:—

(*i*) In the case of chests in the custody of the Bank, the State Bank of Pakistan will conduct through its own officers such verification as it considers desirable.

(*ii*) At district treasuries the cash business of which is not conducted by the Bank, the balance should be verified at the close of each month by the officer who verifies the treasury balance under Treasury Rule 45, subject to the conditions therein stated.

(*iii*) At sub-treasuries the cash business of which is not conducted by the Bank, the balance should be verified by the Sub-Treasury Officer as at the close of business on the day on which the accounts for the month are closed, and a verification certificate forwarded to the Treasury Officer.

(*iv*) At every change of incumbency of the charge of a currency chest not in the custody of the Bank, the balance should be verified by the incoming officer, and a report of the correctness of the balances of notes and coin sent to the Currency Officer through the Collector.

(*v*) The balances in the chests at sub-treasuries the cash business of which is not conducted by the Bank, should also be verified by inspecting officers who verify the treasury balances. A certificate of verification should be forwarded to the Currency Officer through the Collector.

(*vi*) The Treasury Officer should send monthly to the Currency Officer a consolidated verification certificate for the currency chest in his district other than chests in the custody of the Bank, detailing the balance in each chest separately and certifying that the balance in the district treasury chest is correct and that certificates of Sub-treasury Officers regarding the correctness of the balances in the sub-treasury chests have been received by him.

(*vii*) The verification certificates referred to in this paragraph will be in Form T. E. 4.

NOTE 1.—The verification certificate should be retained until the next one has been received.

NOTE 2.—Any surpluses found in the currency chests located in treasuries should be credited to the Government. Any deficiencies found in the currency chests located in treasuries should be made good from the treasury balance in the first instance. The difference should then be investigated and the deficiency recovered from the persons concerned.

16. The balances of currency chests in the Mints will be verified by the Accountant General concerned.

17. The procedure for the verification of balances of currency chests not in the custody of the Bank is as follows :—

(*i*) The balances of notes or coin kept in receptacles which have not been operated on since the last verification and which are under the previous verifying officer's seal need not all be examined at each verification, but the examination should be so arranged that no receptacle is left unverified for over six months. The seal to be affixed on such receptacles should be the private seal of the verifying officer or a special seal kept in the custody of the Collector or a gazetted officer of the district staff other than the Treasury Officer. The seals on the receptacles left unverified should, however, be scrutinised every month to see that they are intact,

(*ii*) The procedure prescribed in Treasury Rule 121 should be followed *mutatis mutandis* for the verification of coin and notes in the currency chest.

Remittances to and from Currency Chests.

18. Transfers between currency chest balances and cash balances of the Government at the treasury or the Bank will be regulated by the rules laid down in Part XI of Treasury Rules.

Subject to any general or special instructions that may be issued in this behalf by the Currency Officer, the provisions of Section III of Part XI of Treasury Rules will apply also to remittances of notes or coins from a currency Chest or Currency Office to another chest or Office. A remittance of this kind does not affect the treasury balance and involves no locking up of Government funds. Notes or rupees should, as far as possible, be sent as currency remittances.

NOTE.—Remittances of whole rupees sent to Mint from currency chests are adjusted through the Surplus Silver Stock Account which is maintained (outside the Government account) at the Mint and the Currency Office. Remittances of rupee-notes are adjusted through the surplus stock account of such notes.

Accounts of Currency Chests.

19. Detailed instructions for the guidance of Treasury Officers in maintaining the accounts of currency chests are contained in Appendix B.

CHAPTER III.—COIN.

KINDS OF COIN AND LEGAL TENDER.

20. Under the Pakistan Coinage Act as amended from time to time the following coins have been issued :—

(*i*) *Pure Nickel.*—Rupee, Half Rupee and Quarter Rupee. The standard weight of the Rupee is 180 Grains sroy and other coins are of proportionate weight.

(*ii*) *Cupro Nickel.*—Two anna piece, one Anna piece, and Half Anna piece, the standard weights of which are 90,60 and 45 grains troy respectively.

(*iii*) Bronze-Single pice or quarter anna. The Standard weight of the piece is 30 grains troy.

21. The Rupee is legal tender to any amount and the Half Rupee for any sum not exceeding Rs. 10 and the Quarter Rupee for any sum not exceeding one Rupee, provided they satisfy the condition of currency laid down in paragraph 30. Two Anna, one Anna, Half Anna and Bronze Coins are legal teder for any sum not exceeding one Rupee.

22. *Deleted.*

23. *Deleted.*

24. *Deleted.*

RECEIPT OF COIN AT TREASURIES AND SUB-TREASURIES.

25. The following instructions should regulate the receipts at treasuries and sub-treasuries of small coins and of coin which is not legal tender:—

(*i*) Two Anna, One Anna, Half Anna Pieces and Bronze Single Pice should be received in payments to the Government up to any amount although they are legal tender only for a sum not exceeding one Rupee.

(*ii*) *Deleted.*

(*iii*) *Deleted.*

(*iv*) *Deleted.*

(*v*) *Deleted.*

26. *Deleted.*

27. Half Rupee, Quarter Rupee, Two Anna, One Anna and Half Anna pieces and bronze coins (subject to any special instructions which may be issued for their withdrawal) should be issued freely to persons wishing for

them, either in payment of claims against the Government, or in exchange for Rupees, or for notes which the treasury may be cashing. Treasury officers are responsible for seeing that a sufficient stock of small coins is maintained to meet all such demands.

28. (1) Rupees and notes should be issued freely in exchange for legal tender bronze nickel or cupro nickel coin in parcels of the value of not less than two Rupees at every treasury and sub-treasury and at the bank conducting the cash business of a treasury or sub-treasury.

(2) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply on the spot notes and Rupees in exchange for the legal tender bronze cupro Nickel or Nickel Coin which may be collected by the purveyors or foremen at such assemblages.

29. If the instructions in the preceding paragraphs are carried out legal tender bronze and cupro nickel coin should never circulate at a discount. If nevertheless such coin does, at any time, or anywhere, circulate at a discount or at a premium, the circumstances should be immediately reported to the Currency Officer, with a full explanation of the supposed causes and of the remedial measures taken.

Conditions of Currency.

30. No conditions of currency have been prescribed for Pure Nickel Cupro Nickel or Bronze Coin. Such coins are, therefore, legal tender even if they are worn or defaced, provided they bear traces of Government Mintage.

Cutting or Breaking of counterfeit and defaced coin.

31. (1) *Deleted.*

(2) Section 20 of the Pakistan Coinage Act provides that when any coin purporting to be coined or issued under the authority of the Central Government is tendered to any person authorised to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

32. A list of persons authorised to act under sections 16 and 20 of the Pakistan Coinage Act is given in Appendix D. A memorandum giving certain hints for the detection of counterfeit coins is given in Appendix E.

Acceptance and Disposal of Counterfeit, Defaced, Shroffmarked and Soldered coin.

33. *Deleted.*

34. Any person authorised to cut or break counterfeit coin may at his discretion, either return the cut coin to the tenderer, who shall bear the loss

caused by such cutting or breaking or the coin may be sent to the Mint for final examination.

35. *Deleted.*

36. Judicial Officers may send counterfeit coins to treasuries and sub-treasuries for remittance to the Mint. With these coins a short description of the case should be furnished and any implement such as dies, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by Treasury Officers, etc., which have to be remitted in accordance with the instructions contained in Treasury Rule 692. Each remittance by a Judicial Officer should be put into a separate wrapper with details of the source of receipt of the coins and other particulars. If the Government so direct, the Treasury Officer should send the counterfeit coins to the Mint through the Inspector General of Police or other officer nominated by the Government.

37. Counterfeit Nickel Coins received in a remittance should be returned to the remitting treasury, if the Treasurer of the remitting treasury wishes them to be returned and is willing to bear the cost of returning them otherwise they should be sent to the Mint. In the case of remittance to the Mint unaccompanied by potdars, the rejected coins should not be sent back to the remitting treasury, except on a special application for their return which must be made by the treasury immediately after receipt of the Mint advice. The cost of returning the coins will be borne by the treasurer of the remitting treasury.

NOTE.—The rejected coins from remittances received from the offices of the State Bank of Pakistan or of the Bank acting as an Agency of the State Bank will be collected by their local representatives from the Mint periodically; preferably once a month. The representatives will take with him to the Mint Master concerned a letter authorising him to receive the rejected coins in respect of any particular Mint outturn certificate. The Mint reserve the rights to destroy all rejected coins not asked for within three months of the date of issue of the outturn certificate. The slips showing the rejected coins found in the bag will be returned along with the outturn certificate to the remitting treasury.

38. At places where there is neither a currency office nor a branch, sub-branch or a pay office of the State Bank of Pakistan or Bank acting as an Agency of the State Bank treasury and sub-treasury officers are authorised to accept for disposal in the usual manner suspected coins tendered by the Post and Telegraph Offices.

Defaced Coin.

39 to 43. *Deleted.*

44. (*i*) Defaced but not fraudulently defaced Nickel and Bronze Coins are legal tender and should be accepted at treasuries. But if they are soldered, or otherwise unfit for re-issue they should not be issued to the public but should be dealt with like other uncurrent coin.

(*ii*) A memorandum indicating the special characteristic which ordinarily distinguish fraudulently defaced coin is given in Appendix F.

Acceptance of Burnt Coin.

45. (1) Burnt P.N. Coins may be received at treasuries if they are identifiable as genuine Pakistan Coins. All burnt coins accepted at treasuries will be sent apart for remittance to the Mint as uncurrent coins. Burnt Coins which are not identifiable as genuine Pakistan Coins should not be accepted at treasuries. The presenter should be directed to send them to the Mint for examination. Such coins if unidentifiable will not be accepted at treasuries or at the Mint.

(2) Burnt Bronze and cupro Nickel Coins may be received at treasuries at their face value, provided they are identifiable as genuine Pakistan Coins. Such coins if unidentifiable will not be accepted at treasuries or at the Mint.

46. *Deleted.*

Supply of Weights and Scales.

47. (1) *Deleted.*

(2) The weights are supplied by the Mint Master free of charge to all treasuries and to the bank conducting the cash business of a treasury. If they are supplied to replace weights lost, the person through whose default the loss has occurred will, if the Collector in the case of Treasuries, and the Manager or Agent in the case of the bank, so directs, pay a penal charge of one Rupee for each weight lost, the recovery being credited to the Central Government as a miscellaneous receipt. No adjustment in the Mint Accounts is necessary. If the weights are supplied to a foreign state, the State concerned should bear the cost.

(3) Weights other than minimum weights and scales of various sizes, including minimum weight scales, are supplied by the Mint on payment. If any treasury desires to purchase these from the Mint, it will send indent for the supply to the Mint Master direct. The minimum weights are also supplied by the Mint on indents.

(4) Worn out and surplus minimum weights should be returned to the Mint for disposal.

Weighment of Coin against Minimum Weights.

48. (1) Coins should never be directly weighed against the minimum weight, that is to say, it is incorrect to place the minimum weight in one pan and the coin in the other, as, if the arms of the scale are not of exactly the same length, the weighment is false. At the beginning of work, the minimum weight should then be removed from its pan and should be balanced exactly by pieces of metal placed in the other pan. The minimum weight should then be removed from its pan and the coins to be tested should be placed one after another on the pan from which the minimum weight

has been removed. The minimum weight should only be put back in its pan to test the counterpoise occasionally during the day. If this method, which is the only correct one, be adopted any error due to difference of length of arms of the balance, however minute, is avoided and wear and tear of the minimum weight will be greatly reduced.

(2) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid an abrasion.

Light Weight Coin in Remittance.

49. *Deleted.*

Light weight and other coins cut in certain States.

50. *Deleted.*

Withdrawal of coin from circulation.

51. (1) The above instructions provide for the withdrawal of counterfeit, and defaced coins from circulation, but in order to maintain the currency in the hands of the public in as good a condition as possible, the following coins should also be withdrawn from circulation whenever they are received at a treasury although they are legal tender:—

(*i*) *Deleted.*

(*ii*) *Deleted.*

(*iii*) *Deleted.*

(*iv*) Pure Nickel Cupro Nickel, and Bronze Coins which are defaced or which are so worn that the denomination and date are not easily decipherable.

(*v*) Bronze Coins which are defaced or badly worn or which for any other reason are considered to be unfit for circulation.

(*vi*) *Deleted.*

(*vii*) *Deleted.*

(2) Coins called in by the Central Government should be withdrawn from circulation, as soon as they are received at a treasury or the bank.

52. Treasury Officers should remember that the state of currency in the hands of the public is largely dependent on the strict observance at treasuries of the above instructions for the withdrawal of coins which are unfit for circulation. Treasurers and their shroffs are primarily responsible for this work and should be required to keep a rough memorandum book showing the tale of the coin examined by each man per diem and defective coins discovered per thousand rupees tested. Constant supervision should be

maintained by the treasury officers, and if it appears that the number of coin withdrawn from circulation is small, special steps should be taken to see that all coins received at the treasury are properly shroffed.

53. All coin received by Government Officers and withdrawn from circulation should whether or not it has been cut or broken, be sent at the first convenient opportunity to the Mint, or to any principal treasury appointed by the currency officer to receive such coin, for remittance to the Mint. Such coin will be credited in the Officer's Cash Balance as "Uncurrent Coin" at the actual value at which it has been received, and on transfer to the Mint, will be credited at the Mint at the face value, any loss incurred in re-coinage being adjusted in the Mint accounts.

54. Coin received by a person other than a Government Officer and withdrawn from circulation under these instructions should, be sent to the nearest treasury where it will be paid for at the face value and remitted to the Mint in usual course.

55. (1) The procedure for the remittance into the Mint of coins withdrawn from circulation is laid down in treasury Rules 692.

(2) When the proportion of current rupees fit for circulation found in such remittance whether or not cut or broken, exceeds five percent of the whole, the Mint Master will make a special report to the Collector or the Manager of the State Bank of Pakistan or the local head office of the Bank acting as an Agency of the State Bank according as the remittance is received from a treasury or sub-treasury an office of the State Bank of the Pakistan or a branch of the Bank acting as Agency of the State Bank, for such disciplinary action as may be considered necessary to improve the quality of shroffing in the Remitting Office.

56. (1) The following special instructions should regulate the receipt at the Mint from Railways in Pakistan of coins presented by railway officers at treasuries and cut at the latter :—

(*i*) *Deleted.*

(*ii*) *Deleted.*

(*iii*) *Deleted.*

(2) *Deleted.*

(3) Railway Administrations should send to the Mint through the Provincial Government or the Head of the Local Administration, as the case may be, (or the Inspector General of Police, the Deputy Inspector General of Police incharge of the Criminal Investigation Department and Railways, or any other officer holding a similar position whom the Provincial Government or the Head of the local Administration may designate), only such counterfeit coins as are exceptionally well executed. Ordinary counterfeits should be sent to the treasuries to be cut or broken.

They should submit to the Mint quarterly, not later than 10th of the month following the quarter to which it relates, a return showing the total number of counterfeit coins received in the previous quarter, including both the coins sent to the treasury and those sent to the Mint. Copies of the statement should be sent to the Provincial Government or the Head of the Local Administration (or the officer designated for the purpose), Station Masters or other Railway Officers should also give the earliest possible information to the police of the tender of any counterfeit coin.

Rupee Census.

57. *Deleted.*

Return of coins cut or broken or withdrawn from circulation.

58. *Deleted.*

59. *Deleted.*

60. *Deleted.*

61. Treasury Officers should, on the 20th April each year, submit to the Currency Officer a return in Form T. R. 9 showing genuine coins cut or broken during the previous year on account of being defaced. They should also submit to the Mint quarterly, not later than the 10th of the month following the quarter to which it relates, a return in Form T. R. 11 showing counterfeit coins received in the previous quarter, excluding receipt from Railways but including receipt from courts and from all other sources. The return should include the coins received by the Bank conducting cash business of the treasury. The necessary figures will be furnished by the Bank to the treasury officer immediately after the close of each quarter.

Supply of Coin.

62. (1) In districts where the cash business of the treasury is not conducted by the Bank, the treasury officer is responsible for maintaining at his treasury a sufficient supply of all kinds of coin for issue to the public. He should as far as possible, submit to the Currency Officer his requisition for the supply of small coins and rupees with the cash balance report. Ordinarily, remittances of coin will be sent to the district treasury and distributed to sub-treasuries from thereby the treasury officer, but in certain cases, *e.g.*, when a sub-treasury is on a railway it may be more economical to send remittances to a sub-treasury and make the distribution from there.

(2) In districts where the cash business of the treasury is conducted by the Bank, the Manager or the Agent of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public and also demand from the treasury officer for supply to sub-treasuries. When the treasury officer wishes to replenish the stock of coin at a sub-treasury, he will obtain the necessary coin from the Bank, unless

the sub-treasury requirements are large and it is more convenient and economical to obtain a direct remittance from currency officer or a small coin depot. In the case of branches of the Bank acting as an Agency of the State Bank the Agent will submit his indents of supply of coin to the local Head Office or link branch, which will arrange with currency officer for the necessary remittances.

Foreign Coin.

63. Save as hereinafter provided, foreign coin or notes should not be received in treasuries, except under some general or special orders of the Government.

64. Troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it has been issued to the troops, the officer commanding the troops certifying the rate and also the fact that the money has been issued as pay.

65. Foreign Coins may, in special circumstances, be paid into a treasury as part of a deposit eventually to be made over to a third party. The disbursement will be of the same coins, and so it is immaterial whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value is assigned to such currency.

Bank Treasuries.

66. The instructions contained in the chapter apply *mutatis mutandis* to treasuries the cash business of which is conducted by the Bank, except where special instructions are laid down. The Manager or Agent of the Bank will supply the treasury officer with the information necessary for the preparation of the returns mentioned in paragraph 61.

CHAPTER. IV—CURRENCY AND BANK NOTES.

Denomination of Notes.

67. Under the provisions of the State Bank of Pakistan Order, 1948 the sole right to issue bank notes in Pakistan has been vested in the State Bank of Pakistan with effect from the 1st July 1948.

68. *Deleted.*

69. Bank notes issued by the State Bank will be of the denominational values of two rupees, five rupees, ten rupees and one hundred rupees, unless otherwise directed by the Government, on the recommendations of the Central Board of the Bank. Bank notes are legal tender throughout Pakistan.

70. One rupee notes issued by the Central Government are unlimited legal tender and, although these notes are treated as rupee coin for all

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purposes, of the State Bank of Pakistan order 1948, the instructions contained in the following paragraph will, save where the contrary intention appears, apply to these notes as they apply to Bank notes.

Receipt and Issue of Notes.

71. The form of currency demanded by the public should be supplied freely.

72. No restrictions are imposed on the issue of notes at treasuries in exchange for coin or for notes of other denominations.

73. Although no person has a legal claim to obtain coin for notes presented at a treasury, this accommodation should be given whenever possible, and all applications for exchange should be granted, provided that the coins or notes applied for are available, subject to any general or special limitations which the State Bank or the Government may find it necessary to impose from time to time.

74. Subject to any limitations which may be imposed in particular cases, the Treasury Officer should, whenever he is satisfied that no inconvenience will be caused to the treasury, exhibit in some conspicuous place a placard English and in any language in local use, notifying that he is prepared to give coin for notes.

NOTE 1.—Notes to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public.
NOTE 2.—Faciiities should be given as far as possible for encashment of notes at sub-treasuries.

75. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, the Treasury Officer should at once bring the fact to the notice of the Currency Officer.

76. The ordinary exchanges with the public mentioned in paragraph 72 to 74 above should be made from the treasury balance. When, however, the amount of rupees or notes of any denomination in the treasury balance is insufficient to meet the demand for exchanges, rupees or notes of the required denominations may be obtained from the currency chest.

77. It is desirable from the point of view of the popularity of the notes issue that clean notes only should be put into circulation. This has, at the same time, the advantage of making it more difficult for forged notes to escape detection, as these are frequently intentionally soiled or smudged in order to conceal their defects. In the case of district treasuries, however, it is not feasible entirely to discontinue re-issues, but Currency Officers will arrange to keep the treasuries in their jurisdiction supplied with sufficient stocks of clean notes in order to meet all probable demands. Notes much soiled, defaced or torn should not in any case be re-issued to the public and cut notes should not be re-issued. Notes unfit for re-issue should be sent to the Currency Office (or treasury named by the Currency Officer) in the first remittance made thither.

78. Subject to the remarks in the preceding paragraph, all notes, if fit for issue, may be issued to the public, irrespective of the circle from which they were issued, or deposited in the currecny chests under the relvant orders.

79. In order to prevent the older issues of notes being stored for an indefinite period in a treasury, notes fit for re-issue should be arranged in the double lock treasury balances and the currency chest balances in order of receipt and should be re-issued from these balances in the same order. Notes received across the counter in the course of daily transactions may be re-issued at once, provided that they are in good condition.

80. Notes unfit for issue should be kept separately in the currency chest balance, pending remittance to a Currency Office in accordance with Treasury Rule 693.

Forged, Defective and Lost Notes.

81. (1) In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so. If, however, the Treasury Officer is convinced that the presenter has presented the forged note in good faith, believing that it was genuine, he should impound the note, take the name and the address of the presenter and his statement regarding the person from whom he received the note. The forged note and the presenter's statement should be sent to the police for further enquiry. After the enquiry has completed, the police will forward the forged note to the Currency Office along with a report.

NOTE.—When a forged note is impounded, it should be stamped with the word "Forged" or the word "Forged" should be written on it in red ink large letters before it is sent to the police for enquiry.

(2) Notes disfigured by oil or other substances should be scrutinised with special care, as forged notes are sometimes intentionally thus disfigured to render detection difficult.

(3) The managers of some joint stock banks and exchange banks have instructions to send forged notes presented to them to the nearest treasury for impounding. When a Treasury Officer receives a forged note from a bank, he should take action in accordance with sub-para. (1) above.

(4) The State Bank has authorised the Secretary and Treasurer of each of the Local Head Offices of the Imperial Bank of India, every Agent or sub-Agent in charge of a branch or sub-branch and every employer in charge of a Treasury Pay Office of the said Bank to impound forged notes.

(5) At places where there is neither a Currency Office nor a branch, sub-branch or Treasury Pay Office of the Imperial Bank of India, Treasury and sub-treasury Officers are authorised to accept for disposal in the usual manner suspected notes tendered by Post and Telegraph Offices.

(6) When suspected notes sent to treasuries by Post Offices or managers of joint stock banks for adjudication are adjudged by Treasury Officers as

genuine, their value will be accounted for under the head 'Civil Deposits—Revenue Deposits', pending repayment of the amount to the parties concerned. If these deposits remain unclaimed for one whole account year, they should lapse to the credit of the Central Government.

These instructions apply *mutatis mutandis* to suspected coins sent by Post Offices to Treasury Officers under paragraph 38.

82. No person is of right entitled to recover the value of any lost, stolen, mutilated or imperfect currency or Bank note, but regulations have been framed under the State Bank of Pakistan Order 1948 prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace. The rules are reproduced in Appendix G.

83. Half, mutilated, mismatched or altered notes, and notes disfigured by oil or other substances in such manner as to render their identification doubtful should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer competent to deal with the matter in accordance with the rules in Appendix G for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

NOTE 1.—Notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received at the treasury and dealt with under Treasury Rule 693. The features necessary for the identification of a note are, besides the number which must, including the serial letters. be all intact, the denomination, the place of issue where indicated, the signature and the watermark.

NOTE 2.—Defective notes should be stamped with "Half note—Payment refused", "Mutilated— Payment refused", "Mismatched—Payment refused" or "Altered—payment refused"" as the case may be, or such words should be written in red ink in large letters before they are returned to the presenter.

84. The value of lost, stolen or wholly destroyed notes of the denomination of Rs. 10 and below will not be refunded. Persons applying to a Treasury Officer for a refund of the value of lost, stolen or wholly destroyed notes of the denomination of Rs. 100 should be referred to the Currency Officer of the office of issue to which the notes are alleged to belong for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

Bank Treasuries.

85. Provisions of paragraph 71 to 84 above apply *mutatis mutandis* to Bank treasuries.

Indents for Notes.

86. The Treasury Officer is responsible for keeping the currency chest and treasury balances sufficiently stocked with all denominations of notes to provide for issues to the public in payments on behalf of the Government and in exchange for rupees. He should, as far as possible, submit to the Currency

Officer his requisitions for the supply of notes with the cash balance report. Ordinarily, remittances of notes will be sent to the district treasury and distributed to sub-treasuries by the Treasury Officer, but in cases, certain *e.g.*, when a sub-treasury is on a Railway, it may be more economical to send remittances to a sub-treasury for distribution.

87. At places where the cash business of the treasury is conducted by the Bank, the Manager or Agent of the Bank is responsible for keeping in the currency chest a sufficient stock of notes to meet all demands from the public and also demands from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of notes in a sub-treasury, he will obtain the necessary supply of notes from the Bank, unless the sub-treasury requirements are large and it is more economical and convenient to obtain a direct remittance from a Currency Office. In the case of treasuries the cash business of which is conducted by branches of the Imperial Bank of India, the Agent of the Bank will submit his indent for supply of notes to his Local Head Office or Link Branch which will arrange with the Currency Officer for the necessary remittance.

CHAPTER V.—STATE BANK OF PAKISTAN CYPHER CODE AND TREASURY AGENCIES PRIVATE CHECK SIGNAL BOOK.

88. The Currency Officers of the State Bank of Pakistan Karachi, Peshawar and Dacca supply to all Treasury Officers and Sub-Treasury Officers in their circle having a currency chest the Cypher Code and Treasury Agencies Private Check Signal Book of the State Bank of Pakistan. The Cypher Code contains a list of phrases and expressions ordinarily required in telegraphic communications on matters concerning resource, currency and transactions, under the State Bank of Pakistan's scheme of remittance facilities and as such it should be used for telegrams relating to such matters. The check Signal Book should be used for authenticating all telegrams relating to telegraphic transfers.

89. A Treasury or Sub-Treasury Officer who holds copies of the books should never take them away from the treasury premises but should keep them in either a safe (if there is one available) or a locked tin box with a close fitting lid in the strong room of the treasury or sub-treasury under conditions which ensure not only their security but their safety from damage, and keep the key of the safe or box always in his personal custody. When he takes the books out for use, he should always keep them in his personal custody. The loss of copies of the books may involve the Government and the State Bank in considerable loss before protective measures could be adopted and Treasury and Sub-Treasury Officers should therefore exercise the greatest possible care in regard to the custody of their copies of the books and see that they are always as carefully safeguarded as the currency chest balances.

90. Amendments to the cypher code and check signal book will be distributed by the State Bank of Pakistan, Central Directorate, Karachi, in the form of confidential Circular letters with acknowledgment forms appended to them. The covers will be despatched by registered post acknowledgment due direct to all holders. Immediately on receipt of the confidential circular acknowledgment form appended to it shall be duly completed by the holders and returned by ordinary post to the Currency officers of the circles under whose jurisdiction the holders may be.

91. Correction or amendment slips to the Cypher Code and the Check Signal Book including supplements and corrections thereto are as important and confidential as the main books and the above instructions apply to them also. Immediately on receipt of amendment slips, the reference number and dates appearing thereon should be serially recorded on a fly-leaf, at the begining or end of the book under the signature of the Treasury or Sub-Treasury Officer. On the date on which each amendment becomes effective, which is generally given in the covering letter or on each slip, the amendment should be pasted at the appropriate place in the book and the fact that the amendment has been carried out should be noted in a separate column under the signature of the Treasury or Sub-Treasury Officer against the entry already made on the fly-leaf when the amendment slip was received.

A Treasury Officer who sends to a Sub-Treasury Officer corrections or amendment slips should enclose them in double covers of which the inner one should be sealed, marked 'Confidential' and addressed to the officials concerned by their personal names, *i.e.*, the inner cover should be addressed

"To Mr. A if in headquarters and otherwise to Mr. B." At A the personal name of the Tahsildar or Deputy Tahsildar in charge of the Sub-Treasury is to be entered, and at B the personal name of the Taluk Head Accountant or, in the case of a Deputy Tahsildar's Sub-Treasury, the personal name of the officer who acts as Sub-Treasury Officer in the absence of the Deputy Tahsildar. The outer cover should be addressed to the Sub-Treasury Officer by designation only and not marked 'Confidential' or sealed. The cover should then be despatched by registered post, acknowledgment due, and the Sub-Treasury Officer who receives the cover should immediately sign the postal acknowledgment for return by the Postal Department to the Treasury Officer. When the Tahsildar or Deputy Tahsildar is on tour the Sub-Treasury Officer who opens the cover should acknowledge the contents in a separate letter to the Treasury Officer and should hand them to the Tahsildar or Deputy Tahsildar immediately on his return to head-quarters. The latter should send his acknowledgment for the contents to the Treasury Officer in all cases as soon as he receives them. The Treasury Officer should watch for the prompt return of the acknowledgment and should not close the case till he has received a separate acknowledgment from the Tahsildar or Deputy Tahsildar concerned as well as the postal acknowledgment slip.

92. Should the Cypher or the Check Signal Book get lost or fall into unauthorised hands at any time, the fact shall immediately be reported by telegrams to the Chief Accountant of the State Bank of Pakistan, Central Directorate at Karachi (Telegraphic address "BANKRATE" Karachi) for necessary action. The telegraphic message shall also be repeated to the Currency Officer of the circle for his information. A detailed report regarding the circumastances attending the incident, the steps taken to trace the Code or the Check Signal Book in the case of a loss, and the pre-cautions taken to prevent a recurrence shall be submitted to the Currency Officer of the circle as soon as possible thereafter. In the event of amend-ment slips being lost or falling into unauthorised hands, an immediate report by letter, and not by telegram shall be made to the Currency Officer of the Circle. This report shall be followed by a detailed report similar to that prescribed above for the Cypher Code and the Check Signal Book.

93. A Treasury or Sub-Treasury Officer who holds copies of books should never on any account hand them over to any one other than a Government servant duly authorised to take charge of the duties of his post from him. When a Government servant who holds copies of the books is relieved of his charge he should hand over the copies of the books in his custody to the relieving Government servant and the latter should note in his own hand the following certificate in the certificate of transfer of charge :—

"I hereby certify that I have received and hold in my personal custody copy/copies of the Cypher Code of the State Bank of Pakistan together with Supplement Nos which has/have been corrected up to date. The last amendment slip received is No. , dated the for the code.

I also certify that I have received and hold in my personal custody copy/copies of the "Treasury Agencies" Private Check Signal Book of the State Bank of Pakistan which has/have been corrected up to date. The last amendment slip received for the Check Signal Book is No. , dated the ".

Memorandum Explanatory of each Rule in the Treasury Rules of the Central Government.

NOTE.—This memorandum has been complied solely for perposes of assisting references and no expression used in it should be considered as in any way interpreting the rules.

The following abbreviations have been used in this memorandum—

"C.A.C.I.—Stands for Civil Account Code, Volume I—Eighth Edition, Second Reprint.

C.A.C.II.—Stands for Civil Account Code, Volume II—Eighth Edition, Second Reprint.

P.W.A. Code.—Stands for Public Works Account Code, First Edition, (Reprint).

F.A. Code.—Stands for Forest Account Code, First Edition, (Reprint).

R.M.—Stands for Resource Manual, 1929 Edition.

T.O.—Stands for Orders contained in Appendix 8-C, of Civil Account Code, Volume I."

PART I.

Following the Treasury in Appendix 8-C of the Civil Account Code, Volume I, this part embodies general directions and basic principles relating to receipt, custody and disbursement of Government moneys.

Introduction.—quotes the authority under which the rules have been framed.

Rule 1—shows the title of the compilation and the date from which the rules have effect.

Rule 2—Clauses (*a*) to (*d*), (*f*) and (*h*) to (*k*) are new and indicate the sense in which the respective terms have been used in the compilation. Clases (*e*), (*g*) and (*m*) are respectively based on clauses (*a*), (*b*) and (*d*) of T. O. 2, while clause (1) is based on para. I of Appendix A to the T.O.

Rule 3—Contains the substance of T.O. 3.

Rule 4—Sub-rules (1) to (4) to this rule are respectively based on T.O.4 and clauses (*a*) to (*c*) of T. O. 5, while sub-rule (5) is based on Article 294 of C. A. C. II.

Rule 5—This rule is new. It embodies the existing arrangements regarding the administration of sub-treasuries and conduct of business therein.

Rule 6—This rule is new. It brings within the scope of the Treasury Rules all the functions preformed by departmental officers with regard to receipt and disbursement of Government moneys.

Rule 7—This rule provides exhaustively for all moneys received on account of the revenues of the Central Government being included in the Public Account, whether or not such moneys are paid into a treasury or the Bank.

Sub-rule (1) reproduces the substance of T. O. 7 and Article 4 of C. A. C. I. with the modification necessary to provide for moneys received the by High Commissioner for Pakistan in the U. K.

Sub-rule (2) specifies the cases in which a Government officer receiving moneys on account of the Government will be permitted to make use of such moneys for meeting the expenses of his office subject to the obligation of bringing the receipts and expenditure within the Public Account and of rendering an account of such receipts and expenditure to the satisfaction of the Auditor General.

Sub-rule (3) regularises the existing practice.

Rule 8—This rule excludes from the scope of the Treasury Rules moneys which do not attract the provisions of section 151 (1) of the Government of India Act, 1935 as adapted by Pakistan Government.

Rule 9—is based on the order contained in Rule II (*a*) in Appendix A to the T. O.

Rule 10—reproduces the contents of clauses (*b*) and (*c*) of T. O. 9.

Rule 11—is based on T. O. 10.

Rule 12—is based on T. O. 12.

Rule 13—suitably reproduces the provisions of T. O. 13.

Rule 14—reproduces the contents of T. O. 14 with necessary modifications to make it conform to the requirements of the Treasury Rules.

Rule 15—is based on T. O. 15; clause (*v*) of sub-rule (1) is a new addition providing for powers to make withdrawal for purposes of investment.

Rule 16—suitably reproduces T. O. 16.

Rule 17—is based on clause (*a*) of Artiele 8 of C. A. C. I.

Rule 18—is based on T. O. 17 and Article 14 of C. A. C. I.

Rule 19—is based on T. O. 18.

Rule 20—reproduces the provisions of T. O. 21.

Rule 21—reproduces the contents of T.O. 22 and the second sentence of Article 41 of C. A. C. I.

Rules 22 ond 32—are based on Articles 15 of C.A.C.I. and 268 of C.A.C. II.

Rule 24—reproduces T. O. 24.

Rule 25—is based on T. O. 23.

Rule 26—reproduces T. O. 11, modified to conform to the changed conditions created by the passing of the State Bank of Pakistan Order 1948 and the separation of provincial balances.

Rule 27—reproduces the provisions of T. O. 28.

Rule 28—is based on T. O.'s 12 and 27.

Rules 29 to 31—These rules are new. They incorporate the existing arrangement with regard to settlement of Inter-Governmental transactions, etc., through the State Bank of Pakistan.

Rule 32—This is a new rule designed to secure facilities of adjustment of Central transactions in a treasury or the Bank.

Rules 33 to 37—Rules 33 to 35 and 37 are new. Rule 36 is based on T.O. 29.

PART II.

Rule 38—is based on the first sentence of Article 294 of C. A. C. II.

Rule 39—is based on Article 261 of C. A. C. II.

Rule 40—is based on Article 29 of C. A. C. I. and Exception thereunder.

Rule 41—reproduces the contents of Article 262 of C. A. C. II.

Rules 42 and 43—are new rules designed to bring in one place the important duties and functions of the Collector.

Rule 44—is based on Article 52 of C. A. C. I.

Rule 45—is based on sub-paras. (1) and (2) of para. 19 of R. M.

Rule 46—is a new rule which leaves scope for variations in detailed procedure according to local requirements.

Rule 47—reproduces the provisions of Rule 1 below Article 260 of C. A. C. II.

Rules 48 to 50—are new and lay down Important duties and responsibilities of Treasury Officers.

Rule 51—incorporates the provisions of the Note below Article 261 of C. A. C. II.

Rule 52—is based on Article 261 and 262 of C. A. C. II.

Rule 53—This rule and note I below it are based on Articles 3 and 2 of R. M.

Rule 54—No remarks.

Rule 55 and 56—are based on clauses (*a*) and (*b*) of Article 7 of R.M.

Rules 57 and 58—specify the important duties of the Treasury Accountant. These are new rules.

Rules 59 and 60—reproduce the contents of Articles 264 and 265 of C. A. C. II.

Rule 61—is new.

Rule 62—is based on Article 281 of C. A. C. I.

Rule 63—is based on Article 281 of C. A. C. II.

Rule 64—prescribes important safeguards with regard to cash in the custody of a sub-treasury office, which were not specifically provided in the C. A. C.

Rules 65 and 66—are based on Articles 284 and 235 of C. A. C. II.

Rule 67—is based on Article 285 of C. A. C. II, and note I thereunder.

Rules 68 and 69—are based on Article 287 of C. A. C. II, and rules 1 and 2 thereunder.

Rules 70 and 71—reproduce with necessary modification the contents of Articles 292 and 293 of C. A. C. II.

Rules 72 and 73—are respectively based on Rules 1 and 2 below Article 4 of C. A. C. I.

Rules 74 and 75—reproduce the provisions of Articles 290 and 291 of C. A. C. II, respectively. The note below Rule 75 is new.

PART III.

Rule 76—is new.

Rule 77—is based on the rules in Annexure B to Chapter I of C. A. C. I.

Rule 78—is based on Article 2 of C. A. C. I.

Rule 79—is based on Articles 6 of C. A. C. I. and 303 of C. A. C. II.

Rule 80—is based on Article 28 of C. A. C. I.

Rule 81—is a new rule intended to bring the departmental practice within the scope of the Treasury Rules.

Rule 82—Sub-rule (1) of this rule is based on Article 3 and rule (4) in Annexure B to Chapter I of C. A. C. I.

Sub-rule (2) extends generally the procedure in force in the Public Works Department.

Rules 83 to 85—are based on the Note below Rule (4) in Annexure B to Chapter I of C. A. C. I. and Article 169 of P. W. A. Code.

Rule 86—is based on Article 16 of C. A. C. I.

Rule 87 and 88—are new.

Rule 89—is a new rule framed to give effect to the principle embodied in the proviso under sub-rule (2) of rule 7.

Rule 90—is based on Rule 2 below Article 26 of C. A. C. I.

Rule 91—is taken from the first sentence of Rule 4 below Article 266 of C. A. C. II.

Rule 92—is based on articles 5 of C. A. C. I. and 302 of C. A. C. II, the note below the rule reproduces an existing practice.

Rules 93 to 96—are based on Rules 1 to 4 below Article 5 of C. A. C. I. and Rule 9 below Article 226 of C. A. C. II.

Rule 97—is based on Article 394 of C. A. C. II.

Rule 98—No remarks.

Rules 99 and 100—are respectively based on Article 266 of C. A. C. II and Rule 1 thereunder.

Rules 101 and 102—reproduce certain existing restrictions not specifically provided in the C. A. C.

Rule 103—is based on Rules 4 and 5 below Article 266 of C. A. C. II.

Rule 104—is based on Article 399 of C. A. C. II.

Rule 105—No remarks.

Rule 106 and 107—are taken from Article 270 of C. A. C. II.

Rule 108—is new.

PART IV.

Rule 109—Sub-rule (1) is based on Rule (8) in Annexure B to Chapter I of C. A. C. I.

Sub-rule (2) provides for powers to allow departures in special cases.

Rule 110—reproduces the contents of the Note below Article 170-A of the P. W. A. Code.

Rule 111—is a corollary to the provisions of the last sentence of Rule 1 below Article 4 of C. A. C. I. incorporated as Treasury Rule 72.

Rule 112—is new and leaves scope for detailed attachment procedure to be laid down by departmental regulations.

Note above Rule 113—is based on Article 6 of R. M.

Rule 113—reproduces the contents of Article 9 of R. M.

Rule 114—reproduces the contents of Article 12 of R. M.

Rule 115—is based on Articles 9A, 10 and 11 of R. M.

Rule 116—reproduces the contents of Article 8 of R. M.

Rule 117—is based on Article 13 of R.M.

Rule 118—reproduces the contents of Article 14 of R. M.

Rule 119—is based on Article 15 of R. M.

Rule 120—This rule is new. It merely codifies an existing procedure.

Rule 121—Clause (*i*) is new and prescribes the method which should be followed in varifying gold coins, if any, in treasury balances.

Clauses (*ii*) to (*iv*) reproduce the contents of Article 20 of R. M.

Rule 122—is based on Note 2 below Article 16 of R. M.

Rule 123—is based on Article 17 of R. M. and Note 1 thereunder.

Rule 124—This rule and note 3 below it are new.

Note 1—is based on Article 16 and Note below Article 19 of R. M.

Note 2—reproduces the contents of clause (3) of Article 19 of R. M.

Rule 125—is based on Article 17 of R. M.

Note above Rule 126—is taken from clause (*a*) of article 91 of R. M.

Rule 126—is new.

Rules 127 to 129—sub-rule (1) to Rule 127 is taken from clause (d) of Article 91 of R. M. sub-rule (2) of this rule and Rules 128 and 129 incorporate the existing orders regarding verification of balances of small coin depots and submission of reports of such verification.

PART V.

CHAPTER I.

Rule 130—It is a new rule based on existing practice.

Rules 131 and 132—are based on Article 9 of C. A. C. I. and Rules 2 and 3 thereunder.

Rule 133—is taken from clause (*a*) of Article 10 of C. A. C. I.

Rule 134—is a new rule formulated in accordance with prevailing practice.

Rule 135—No remarks.

Rule 136—is based on clause (b) of Article 8 of C. A. C. I.

Rule 137—is a new rule designed to secure uniformity of procedure in the presentation of claims.

Rule 138—is based on Article 13 of C. A. C. I.

Rules 139 and 140—No remarks.

Rules 141 and 142—reproduce respectively the contents of clause (*g*) of Article 13 of C. A. C. I. and Rule 1 thereunder.

Rule 143—reproduces the substance of clause (*h*) of Article 13 of C. A. C. I..

Rule 144—is a new rule based on existing practice.

Rule 145—Sub-rule (1) is based on Article 16 of C. A. C. I. Sub-rules (2) and (3) are new.

Rule 146—is based on Article 11 (1) of C. A. C. I.

Rule 147—This is a new rule embodying a recognised practice.

Rules 148 to 167—The different rules in the C. A. C. and the P. W. A. Code relating to cheques are brought together in one place for purposes of convenience. The new rules are based on existing rules and orders.

Rules 168 and 169—are based on the orders contained in Articles 275 to 277 of C. A. C. II.

Rule 170—is based on Rule 7 below Article 267 of C. A. C. II, modified by the subsequent orders issued by the Government.

Rule 171—is based on Rule 1 below Article 9 and clause (1) of Article 13 of C. A. C. I. The note below this rule is new.

Rule 172—embodies an important safeguard not distinctly provided in the C. A. C.

Rule 173 –is based on Rule 6 below Article 267 of C. A. C. II.

Rule 174 –is a new rule providing for special safeguards not embodied in the C. A. C.

Rule 175 and 176—No remarks.

Rule 177—reproduces the contents of Article 267 of C. A. C. II.

Rule 178—is based on clause (d) of Article 13 of C. A. C. I.

Rule 179—is based on Article 267 of C. A. C. II.

Rule 180—Sub-rule (1) incorporates an existing practice. Sub-rule (2) is based on clause (m) of Article 13 of C. A. C. I.

Rule 181—contains the substance of Article 30 of C. A. C. I.

Rule 182—provides for certain vital safeguards not distinctly laid down in the C. A. C.

Rule 183—This rule and the note thereunder are taken from the Note below Article 17 of C. A. C. I. and Rule 3 below Articl 268 of C. A. C. II.

Rule 184—reproduces the contents of Rule 3 below Article 267 of C. A. C. II.

Rule 185—reproduces the contents of Rule 3 below Article 287 of C. A. C. II.

Rule 186—is based on Article 14 of C. A. C. II.

Rule 187—reproduces the contents of Articles 10 of C. A. C. I. and 272 of C. A. C. II.

Rule 188—reproduces the contents of Note I below Article **272** of C. A. C. II.

Rules 189 and 190—These rules are based on Articles 273 and 274 of C. A. C. II.

Rules 191 and 192—are respectively taken from Rules 1 and 2 below Article 274 of C. A. C. II.

Rule 193—No remarks.

Rule 194—is based on Article 275 of C. A. C. II.

Rule 195—sub-rule (1) reproduces the contents of Article 269 of C. A. C. II, while sub-rule (2) is based on Rule 4 below Article 267 *ibid*. Notes 1 and 2 are respectively taken from Rule 3 below Article 15 of C. A. C. I. and Rule 1 below Article 269 of C. A. C. II.

Rule 196—repoduces the contents of Rule 2 below Article 15 of C. A. C. I. and rule 2 below Article 268 of C. A. C. II.

Rule 197—is a new rule designed to incorporate a general practice.

Rule 198—is based on clause (o) of Article 13 of C. A. C. I.

Rule 199—is based on Article 270 of C. A. C. II.

Rules 200 to 202—These rules are new and they generally provide for the procedure to be followed in the issue and payment of cash orders.

Rules 203—is based on Notes 1 and 3 below Article 283 of C. A. C. II.

Rule 204—No remarks. The note below this rule reproduces the contents of the Exception to Rule 3 below Article 9 of C. A. C. I.

Rule 205—This rule extends generally to all departments the procedure prescribed in Articles 151 and 153 of P. W. A. Code.

Rule 206—This rule is new and incorporates an existing practice.

Notes 1 and 2 below the rule are respectively based on Rules 2 and 3 below Article 153 of P. W. A. Code.

Rule 207—No remarks.

Rule 208—The same remarks as against rule 205.

Rules 209 to 211—are new and incorporate generally the procedure to be observed in dealing with paid vouchers and sub-vouchers in departmental offices.

Rule 212—is based on Article 17 of C. A. C. I.

Rule 213—reproduces the contents of Article 18-A of C. A. C. I.

Rules 214 to 216—are based on Article 20 of C. A. C. I. and Rules 1 to 5 thereunder.

Chapter II.

Rules 217 to 219—These rules are based on Article 38 of C. A. C. I and Rules thereunder.

Rule 220—No remarks.

Rule 221—is based on Article 43 of C. A. C. I.

Rule 222—This rule reproduces the substance of Articles 44 to 46 of C. A. C. I.

Rule 223—This rule is based on Articles 46-A of C. A. C. I and 486-A of C. A. II. Clause (3) is new.

Rule 224—is based on Article 20 of C. A. C. I. and Rule 6 thereunder.

Rules 225 to 229—These rules are based on Article 46-B of C. A. C. I. as amended.

Rule 230—This rule is based on Articles 50 and 68 of C. A. C. I.

Rule 231—is a new rule.

Rule 232—is based on Rule 2 below Article 38 of C. A. C. I.

Rules 233 and 234—These rules are based on clauses (*a*) and (*b*) of Article 39 of C. A. C. I.

Rules 235 and 236—These rules are respectively based on Articles 56 and 57 of C. A. C. I.

Rule 237—is new and based on an existing practice.

Rule 238—is based on Note below Article 38 of C. A. C. I.

Rule 239—is based on T. O. 19 and Article 70 of C. A. C. I.

Rules 240 to 242—are based on Articles 58, 59 and 79 of C. A. C. I.

Rule 243—is based on Article 53 of C. A. C. I. The proviso to the rule is designed to cover special cases where a strict application of the substantive rule may lead to hardships.

Rule 244—is based on Article 49 and Note below Article 70 of C. A. C. I.

Rule 245—is a new rule framed on the lines of paragraph 9 of the Instructions issued by the Auditor General under Fundamental Rule 74.

Rules 246 and 247 and Annexure A—are based on Article 42 of C. A. C. I. as modified by subsequent orders of the Government.

Chapter III.

Rule 248—No remarks.

Rules 249 and 250—These rules are based on Articles 47 and 48 of C. A. C. I.

Rule 251—reproduces the contents of Article 50-A of C. A. C. I.

Rules 252 and 253—These rules are new. They incorporate the latest orders relating to submission of claims for overseas pay.

Rules 254 to 256—These rules are based on Article 54 of C. A. C. I.

Rule 257—reproduces the provisions of Article 51 of C. A. C. I.

Rule 258—This is a new rule based on an existing practice.

Rules 259 and 260—reproduce the contents of clauses (*a*) and (*b*) of Article 55 of C. A. C. I.

Rule 261—Is based on Article 59-B of C. A. C. I. The note is new.

CHAPTER IV.

Rule 262—No remarks.

Rule 263—reproduces the contents of Article 60 of C. A. C. I.

Rule 264—reproduces the contents of Article 61 of C. A. C. I. in a simplified form.

Rules 265 and 266—These rules are based on Article 64 of C. A. C. I. and Note I thereunder.

Rule 267—The contents of item 5 of the instructions on the Establishment Pay bill form (Form 10 of C. A. C. I.) are reproduced here.

Rules 268 and 269—These rules are respectively based on Rule 2 and Note 2 below Article 64 of C. A. C. I.

Rule 270—is based on Article 66 of C. A. C. I.

Rule 271—is a new rule framed to regularise a general practice.

Rules 272 to 274—These rules are based on Articles 69 and 69-A of C. A. C. I.

Rule 275—is a new rule and prescribes the procedure to be followed generally in the payment of overtime allowances.

Rule 276—is based on Article 72 of C. A. C. I.

Rules 277 to 281—reproduce the provision of Articles 73 to 78 of C. A. C. I. with necessary re-arrangement and modifications to make them more comprehensive.

Rule 282—No remarks.

Rule 283—The rule is based on Article 70 of C. A. C. I. Notes 1 and 2 below this rule reproduce the contents of Rule 1 below Article 508 and Article 509 of P. W. A. Code, respectively.

CHAPTER V.

Rules 284 to 286—No remarks.

Rule 287—is based on principles laid down in Article 82 of C. A. C. I.

Rule 288—is a new rule based on the provisions of Article 93 of C. A. C. I.

Rules 289 to 291—are respectively based on Articles 87 to 89 of C. A. C. I.

Rules 292 to 294—are based on Article 85 of C. A. C. I. and Note 3 thereunder.

Rules 295 and 296—reproduce the contents of Articles 91 and 92 of C. A .C I. respectively.

Rule 297—is a new rule intended to lighten the existing practice relating to cancellation and destruction of sub-vouchers for contingent charges.

Rules 298 to 302—These rules are based on Articles 94 to 97 of C. A. C. I.

Rule 303—This rule is new. It incorporates what is known to be the general procedure when endorsing contingent bills to suppliers, etc.

Rule 304—reproduces the contents of Rule 3 below Article 104 of C. A. C. I.

Rules 305 to 307—These rules are respectively based on Articles 99, 101 and 102 of C. A. C. I.

Rules 308 and 309—are based on Article 103 of C. A. C. I. with necessary amplifications to enforce regularity in the submission of detailed contingent bills to the controlling officers concerned.

Rules 310 and 311—are based on clauses (*a*) and (*b*) of Article 104 of C. A. C. I.

Rules 312 and 313—reproduce respectively the contents of Articles 105 and 108 of C. A. C. I.

Rule 314—is based on Article 108-A of C. A. C. I.

Rules 315 and 316—reproduce respectively the contents of Articles 109 and 111 of C. A. C. I. The note below rule 316 is based on Note 3 below Article 111 of C. A. C. I.

Rules 317 and 318—These rules are respectively based on Article 98 of C. A. C. I. and Note 2 below Article 270 of C. A. C. II.

CHAPTER VI.

Rules 319 to 322—No remarks.

Rules 323—is based on T. O. 20.

Rules 324 to 327—These rules are new. They provide for pensions payable at places other than treasuries and offices of Accountants General.

Rules 328 to 331—These rules are based on Articles 326 and 327 of C. A. C. II, amplified, where necessary, to conform to the existing practice.

Rules 332 and 333—These rules are respectively based on clause (4) of Article 332 and Note 2 below Article 326 of C. A. C. II.

Rule 334—is new.

Rule 335—is based on Article 331 of C. A. C. II.

Rule 336—reproduces the contents of first sub-para. of Article 327 of C. A. C. II.

Rules 337 and 338—these rules are new. They lay down important safeguards nort provided in the C. A. C.

Rules 339 to 347—are based on Articles 944, 945, 946, 948 and clauses (*a*), (*b*) and (*c*) of Article 949 of the Civil Service Regulations.

Rule 348—is new and provides for the procedure to be followed in drawing pensions on behalf of minors or persons incapable of managing their own affairs.

Rule 349—Sub-rules (1) and (2) are based on Article 330 and Note below Article 328 of C. A. C. II. The note below sub-rule (2) reproduces the contents of Rule 5 (*a*) below Article 330 of C. A. C. II. Sub-rule (3) is new.

Rule 350—reproduces the contents of Rule 1 below Article 330 of C. A. C. II.

Rule 351—is new and lays down a general precaution to be taken in cases where pensions are drawn through an agent or messenger.

Rules 352 and 353—reproduce the contents of Rules 3 and 4 below Article 330 of C. A. C. II.

Rule 354—Sub-rule (1) reproduces the contents of Rule 8 below Article 330 of C. A. C. II. Sub-rule (2) is based on clause (*c*) of Article 949 of Civil Service Regulations.

Rule 355—replaces the provisions of clause (b) of Rule 5 under Article 330 of C. A. C. II.

Rule 356—is based on Article 328 of C. A. C. II.

Rule 357—is new and contains vital safeguards not provided in the C. A. C.

Rule 358—reproduces the contents of Article 329 of C. A. C. II.

Rule 359—is based on Article 331 of C. A. C. II.

Rule 360—reproduces the contents of Article 331-B of C. A. C. II.

Rule 361—is new and supplements the provisions of Rule 360.

Rule 362—is a new rule based on existing practice.

Rules 363 and 364—are based on Article 335 and Rule 2 below Article 330 of C. A. C. II.

Rule 365—is new.

Rule 366—reproduces the contents of Article 334 of C. A. C. II.

Rule 367—reproduces clauses (1) to (3) of Article 332 of C. A. C. II.

Rule 368—is based on Article 947 of Civil Service Regulations.

Rule 369—Sub-rule (1) is based on Articles 956 to 958 of Civil Service Regulations and clause (*a*) of Article 331-A of C. A. C. II. Sub-rule (2) is new.

Rule 370—is based on Articles 959 and 960 of Civil Service Regulations and Article 39 of C. A. C. I.

Rule 371—is based on Article 331-A of C. A. C. II.

Rule 372—is a new rule framed on the lines of Article 171 of the Audit Manual.

Rule 373—No remarks.

Rules 374 and 375—These rules are respectively based on Note below Article 484 and Article 485 of C. A. C. II.

CHAPTER VII.

Rule 376—No remarks.

Rule 377—is based on Note 5 below Article 111 of C. A. C. I. and Rule 4 in Part II of Appendix 4 to C. A. C. I.

Rules 378 and 379—No remarks.

Rule 380—is based on Article 121 of C. A. C. I. and Rule 1 thereunder.

Rule 381—The substantive rule needs no explanation. The note under the rule reproduces the contents of Note 4 below Article 111 of C. A. C. I.

Rule 382—is based of clause (*c*) (*ii*) of Rule 7 in Part I of Appendix 4 of C. A. C. I.

Rule 383—is based on Article 259-J of C. A. C. I.

Rule 384—is based on clause (*c*) (*i*) of Rule 7 in Part I of Appendix 4 to C. A. C. I.

CHAPTER VIII.

Rules 385 to 387—No remarks.

Rule 388—is based on Articles 137 and 150 of P. W. A. Code.

Rules 389 to 391—are based on Article 277 and clauses (*c*) to (*e*) of Article 278 of P. W. A. Code.

Rules 392 to 394—are based on Article 302, and 304 of P. W. A. Code.
Rule 395—is based on Article 280 of P. W. A. Code.
Rule 396—is new.
Rule 397—is based on Articles 299 and 299-A of P. W. A. Code.
Rule 398—No remarks.

Chapter IX.

Rule 399—reproduces the contents of clause (*c*) of Article 198 of C. A. C. II.

Rules 400 and 401—are based on Articles 113 of C. A. C. I. and 272-A. of C. A. C. II.

Rule 402—is based on Articles 400 and 401 and Note below Article 399 of C. A. C. II.

Rule 403—reproduces the contents of Note 1 below Article 198 of C. A. C. I.

Rules 404 and 405—are based on Rules 1 and 2 below clause (*a*) of Article 8 of C. A. C. I.

Rule 406—is new and prescribes the procedure to be followed in presenting claims for grants-in-aid, etc., for which no definite provision is contained in the C. A. C.

Rule 407—is based on Article 521 of P. W. A. Code.

Rules 408 and 409—These are new rules designed to regulate the procedure relating to payment of stipends, scholarship, compensations, etc.

Rule 410—No remarks.

Rule 411—replaces Article 116 of C. A. C. I.

Rules 412 to 416—These rules, replace the provisions of Articles 119, 120 and 123 of C. A. C. I.

Rule 417—is new and incorporates the existing orders for regulating payments to the State Bank in connection with floating of new loans, etc.

Rule 418—is based on Article 124 of C. A. C. I.

Rule 419—No remarks.

Rules 420 to 423—are based on Articles 125 to 129 of C. A. C. I.

Rules 424 and 425—are based on Articles 132 and 133 of C. A. C. I.

PART VI.

Rule 426—this rule is based on the provisions of Article 295 of C. A. C. II. The Note below it reproduces the contents of Article 294 A. of C. A. C. II.

Rules 427 and 428—These rules respectively reproduce the contents of Articles 296 and 321 of C. A. C. II.

Rule 429—No remarks.

Rule 430—is based on Note below Article 9 of C. A. C. I.

Rule 431—Sub-rule (1) and the note below it are based on Article 302 and Rule 7 below 266 of C. A. C. II.

Sub-rules (2) and (3) are new.

Rules 432 and 433—are based on Articles 302 and 303 of C. A. C. II.

Rules 434 and 435—Contain the substance of Articles 304 and 305 of C. A. C. II.

Rule 436—reproduces the provisions of Article 306 of C. A. C. II.

Rule 437—is based on Article 309 of C. A. C. II.

Rule 438—Deleted.

Rules 439 to 441—These rules supplement the provisions of Rule 437 and provide for encashment of bills of different kinds at the headquarters station of Accountants General.

Rules 442 and 443—These rules are based on Articles 311 and 312 of C. A. C. II.

Rules 444 and 445—No remarks.

Rule 446—This rule is based on Article 313 of C. A. C. II.

Rule 447—This rule is based on Article 314 of C. A. C. II.

Rule 448—is taken from Article 315 of C. A. C. II.

Rules 449 to 451—These have been adapted from the Government Securities Manual.

Rule 452—reproduces the provisions of Article 316 of C. A. C. II.

Rules 453 to 454—are new.

Rule 456—reproduces the contents of Article 319 of C. A. C. II.

Rule 457—is based on Article 297 of C. A. C. II.

Rules 458 to 460—These rules are respectively based on Articles 299 to 301 of C. A. C. II.

Rule 461—is new and is based on the orders regarding the *pro-forma* separation of Railway balances.

Rules 462 to 465—These are based on Articles 322 to 325 of C. A. C. II.

PART VII.

Chapter I.

The rules in this chapter reproduce the corresponding rules contained in Chapter 27 of C. A. C. II, with necessary modifications to conform them to the existing conditions.

Chapter II.

The rules in this chapter are based generally on the contents of Chapter 24 of C. A. C. II, after allowing for the changes in procedure consequent on the abolition of the letter of credit system and on the *pro-forma* separation of Railway balances. Rule 505 replaces the rule in Article 429 of C. A. C. II, providing for payments in respect of serivce postage stamps to be made by cheques instead of by bills as formerly.

Chapter III.

The rules in this chapter replace the corresponding rules in Chapter 28 of C. A. C. II. Rules 508, 510 and 527 are new.

Chapter IV.

The rules in this chapter are based generally on the rules contained in Chapter 29 of C. A. C. II, with necessary adaptations to make them amenable to existing conditions. Rule 532 is new and is framed on the lines of Rule 525.

CHAPTER V.

The rules in this chapter reproduce the contents of Chapter 26 of C. A. C. II. Rule 542 reproduces the contents of Article 147 of P. W. A. Code and the note below it is based on clause (*b*) of Article 439 of C. A. C. II.

CHAPTER VI.

The rules in this chapter are based generally on the corresponding rules in Chapter 23 of C. A. C. II. Rule 555 contains the substance of Article 34 of F. A. Code.

CHAPTER VII.

Rule 564—is based on Article 404 of C. A. C. II.

Rule 565—This rule replaces the rule in Article 408-A of C. A. C. II. with necessary alteration to make it conform to existing practice.

Rules 566 to 573—These rules are based on the corresponding rules contained in Chapter 22 of C. A. C. II, namely, Articles 405 to 407-A, modified, where necessary, with reference to existing conditions.

Rules 574 to 589—Rules 574 to 585 and 587 to 589 are new and framed to supplement the rules contained in Chapter 22 of C. A. C. II, for regularising the special procedure followed by certain Central departments in drawing money from or making remittance to the treasury or the Bank. Rule 586 reproduces the contents of clauses (*a*), (*b*), (*d*) and (*e*) of Article 408 of C. A. C. II.

Rule 590—reproduces clause (*f*) of Article 408 of C. A. C. II.

PART VIII.

Rules 591 to 599—These are new rules designed to bring the receipts and payments in connection with the Public Debt within the scope of the Treasury Rules.

Rule 600—is based on Articles 236 and 238 of C. A. C. I.

Rule 601—is based on Rule 2 below Article 239 and Article 245 of C. A. C. I.

Rule 602—This rule is new, the note below it being based on Note below Article 43 of C. A. C. I.

Rule 603—is based on Article 237 and Rule 1 below Article 239 of C. A. C. I.

Rules 604 and 605—These rules respectively reproduce the contents of Articles 240 and 242 of C. A. C. I.

Rule 606—Sub-rules (1) and (2) are new and provide specifically for the procedure which should be followed in drawing advances from Provident Funds. Sub-rule (3) is based on Article 243 of C. A. C. I.

Rule 607—contains the substance of Article 244 of the C. A. C. I.

Rule 608—reproduces the provisions of Rule 2 below Article 9 of C. A. C. I.

Rule 609—is based on Rule 1 below Article 243 of C. A. C. I.

Rule 610—No remarks.

Rules 611 to 613—These rules are new and reproduce the details of existing practice.

PART IX.

Rule 614—is based on Article 195 (a) of C. A. C. I.

Rules 615 and 616—No remarks.

Rules 617 to 622—These rules are based on the corresponding provisions contained in Articles 198 and 199 of C. A. C. I.

Rule 623—This rule reproduces the substance of Articles 195 (*b*) and 200 of C. A. C. II., with the reservation that the opening of personal deposit accounts at the treasury should require the sanction of the Government of the Local Administration.

Rule 624—No remarks.

Rule 625—is based on clause (b) of Article 195 of C. A. C. I.

Rule 626—sets forth the general procedure for the payment of Revenue Deposits into treasury.

Rule 627—is based on clause (a) of Article 201 of C. A. C. I.

Rule 628—is based on Note 1 under clause (c) of Article 198 of C. A. C.I.

Rules 629 to 632—These rules are based on clause (b) of Article 201 and Article 202 of C. A. C. I.

Rule 633—This rule is new and prescribes a time-limit for the currency of deposit repayment orders.

Rule 634—is based on Articles 346 and 348 of C. A. C. II.

Rule 635—is based on Article 206 of C. A. C. I.

Rule 636—No remarks.

Rules 637 to 639—are based on Articles 207 and 208 of C. A. C. I.

Rule 640—embodies the principle underlying Article 209 (b) of C. A. C. I.

Rules 641 to 646—These rules are based on Articles 209 to 216 of C. A. C.I.

Rule 647—is new.

Rule 648—is based on Articles 217 of C. A. C. I. and 344 of C. A. C. II.

Rules 649 and 650—These are new rules.

Rule 651—is based on Article 217-A of C. A. C. I.

Rule 652—is based on Article 218 of C. A. C. I.

Rule 653—is a new rule framed in conformity with the principle underlying Rule 623.

Rule 654—is based on Articles 220 of C. A. C. I. and 524 of C. A. C. II.

Rule 655—is based on the Note under Article 220 of C. A. C. I.

Rules 656 and 657—These rules respectively reproduce the contents of Articles 220-A and 222 of C. A. C. I.

Rule 658—No remarks.

PART X.

Rule 659—No remarks.

Rule 660—is based on Article 142 of C. A. C. I.

Rule 661—is a new rule designed to regularise the procedure in regard to drawings of loans and advances.

Rule 662—reproduces the contents of Article 143 of C. A. C. I.

Rule 663—is new and is designed to provide for the procedure to be followed in issuing loans to States which have acceded to Pakistan and Local Bodies, etc.

Rules 664 to 666—These rules reproduce the contents of Articles 147 and 148 and clause (c) of Article 149 of C. A. C. I.

Rules 667 and 668—These rules are new. They deal with general principles leaving detailed rules of procedure to be prescribed by the Government or by departmental regulations.

Rule 669—is based on Articles 162 and 163 of C. A. C. I.

Rule 670—No remarks.

PART XI.

Rule 671—is based on the provisions of Article 114 and R. M. with necessary modifications to bring them within the scope of the Treasury Rules.

Rules 672 to 676—No remarks.

Rules 677 to 682—These rules are based on the corresponding rules contained in Articles 23 (a), 35, 36 and 38 to 40 of R. M.

Rule 683—No remarks.

Rules 684 to 731—These rules reproduce the corresponding rules contained in Articles 117 to 157 of R. M. with necessary modifications to make them consistent with the provisions of rule 26 (1).

Rule 732—This rule is new and sets forth in general outline the arrangements to be made for transfers of money between Pakistan and the United Kingdom.

PART XII.

The rules in this part replace the rules contained in Chapters 10 and 20 of C A. C. and Chapter VII of R. M. dealing with Supply Bills, Remittance Transfer Receipts, etc. which have been superseded by the new scheme of remittances through the State Bank.

PART XIII.

Rule 783—This is a new rule framed for the guidance of Treasury Officers in dealing with transactions relating to States which have acceded to Pakistan Foreign Governments, etc.

Rules 784 to 788—These rules reproduce the contents of Articles 259-E, 259 F, 259-G. I. and 259-H of C. A. C. I.

Rule 789—is based on Article 10-A of C. A. C. I. and Rule 3 below Article 278 of C. A. C. II.

PART XIV.

Introductory Notes.—No remarks.

CHAPTER I.

Paras 1 and 2—are based on Articles 4 and 5 of R. M.

Para. 3—reproduces the content of Article 33 of R. M.
Para. 4—No remarks.
Paras. 5 and 6—are based on Articles 34 and 38 of R. M.
Paras. 7 to 9—are taken from Articles 26 to 28 of R. M.

CHAPTER II

Paras. 10 and 11—are based on Articles 30 and 31 of R.M.
Para. 12—comes from Article 5 of R. M.
Paras. 13 and 14—are taken from the instructions contained in Articles 22 and 23 of R. M.
Paras. 15 to 17—contain revised instructions for the verification of balances in currency chests which replace the instructions contained in Articles 24 and 24-A of R. M.
Paras. 18 and 19—No remarks.

CHAPTERS III AND IV.

The orders and instructions contained in these chapters reproduce the contents of corresponding instructions in Chapters IV and V of R. M. modified, where necessary, in conformity with changed conditions.

The instructions contained in Paras. 31, 39, 48 to 50, 52 and 59 to 61, in so far as they impose restrictions on acceptance of light-weight silver coins should be regarded as temporarily suspended until further orders.

ABDULLAH-AL-MAMUN
BCS (Audit And Accounts)
Controller General of Accounts
Bangladesh (RETD)

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This index has been compiled solely for the purposes of assisting references and no expression used in it should be considered as in any way interpreting the rules.

Rule.

A

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