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MANUAL OF STANDING ORDERS

OF THE
Posts, Telegraphs and
Telephones.
Dated.

The Comptroller, Posts, Telegraphs and
Telephones

FIRST EDITION

PREFACE TO THE FIRST EDITION

The Manual deals with Office Procedure in general, and the work done in the Record and Administration Section of Posts and Telegraphs Audit and Accounts Offices in particular. These Orders supersede the corresponding rules in the Postal Account Code, Volume II (Provisional Issue), the Office Manuals of the Deputy Accountant General, Posts and Telegraphs, Telegraph Branch, and of the Accounts Officer, Telegraph Check Office. All members of the office, both Gazetted and non-gazetted, are expected to be conversant with the detailed procedure laid down herein.

The Code Section of the Central Office will be responsible for keeping the Manual up to date, but other Sections of the Central Office, specially the Record and the Administration Section, should report to that Section all changes in procedure to be incorporated in the Manual from time to time. The Accountant General will welcome suggestions from Branch Audit Officers for improving the Orders contained in this Manual.

DELHI,
The 22nd February, 1928.

A. C. BADENOCH,
*Accountant General,
Posts and Telegraphs.*

PREFACE TO THE SECOND EDITION

This edition brings the Manual up to date. Corrections to the 1st edition issued up to 20th November, 1935, have been incorporated. The opportunity has been taken to revise and remodel the Manual wherever necessary in the light of the recent changes in consequence of the introduction of the various rules under the Civil Services (Classification, Control and Appeal) Rules and of the changes in the Audit Code. Certain orders which did not find a place in the first edition have now been included and certain rules which have become obsolete have been omitted.

Some of the more important additions made in this edition are detailed below :—

- (a) Revisions of rules and additions necessitated by :—
 - (i) The reorganisation of the Subordinate Accounts Service Examination;
 - (ii) the localisation of the Subordinate Accounts Service staff, and
 - (iii) the introduction of the new rules governing the methods of recruitment of clerks and sorters in the Posts and Telegraphs Audit and Accounts Offices,
- (b) The rules regulating grants from the Compassionate Fund,
- (c) The Administrative and Financial Powers of the Heads of the Posts and Telegraphs Audit and Accounts Offices,
- (d) New Appendix containing the rules for Discipline, Punishment and Appeals applicable to the members of the Subordinate Services.

B. NEHRU,

*Accountant General,
Posts and Telegraphs.*

NEW DELHI,
The 23rd December, 1936.

PREFACE TO FIRST EDITION (PAKISTAN)

This edition incorporates all corrections made since the publication of last Edition of this Manual in December, 1936. A new Appendix No. XII containing Central Services (Medical Attendance) Rules, 1958 has been included in this edition.

F. H. KHAN,

KARACHI : *Comptroller, Posts, Telegraphs & Telephones.*

Dated the 14th October 1966.

*Office of the Deputy Comptroller,
Posts, Telegraphs, & Telephones,
Dacca.*

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MANUAL OF STANDING ORDERS

CHAPTER I.—GENERAL REGULATIONS

Constitution of Posts, Telegraphs and Telephones Audit and Accounts Offices

1. (a) **The three Posts, Telegraphs and Telephones Audit and Accounts Offices** are controlled and co-ordinated by the office of the Comptroller, Posts, Telegraphs & Telephones hereinafter called the Central Office, with a staff of Deputy and Assistant Comptrollers and Assistant Accounts Officers distributed as follows between his own office and offices subordinate to him.

Central Office .. .. .	..	Two Assistant Accounts Officers.
Posts, Telegraphs and Telephones Audit Office in Lahore	..	One Deputy, One Assistant Comptroller and ten Assistant Accounts Officers.
Posts, Telegraphs and Telephones Audit Office in Dacca	..	One Deputy, One Assistant Comptroller and five Assistant Accounts Officers.

(b) The Central Office is divided into the following sections :—

- (i) Audit and Code.
- (ii) Miscellaneous Technical and Engineering.
- (iii) Report.
- (iv) Book and Budget.
- (v) Administration.
- (vi) Higher Audit.
- (vii) Establishment and Record.

(c) *The Branch Audit Offices.*—The two Branch Audit Offices are responsible for the audit and compilation of accounts of Head Post Offices, Railway Mail Service Divisions, Departmental Telegraph Offices, Telegraph, Telephone and Wireless Engineering Divisions and Radio Offices, under their respective audit jurisdiction. These offices are also entrusted with the audit of the message revenues of Pakistan Posts, Telegraphs and Telephones Departments pertaining to their audit jurisdiction. Each Branch Audit Office is usually divided into a number of Departments and sections as follows :—

I.—General Audit

- (i) Postal Accounts.
- (ii) Telegraph Traffic Accounts.
- (iii) Railway Mail Service Accounts.
- (iv) Telegraph Engineering Establishment Audit.
- (v) Gazetted Audit.
- (vi) Pension.
- (vii) Fund.
- (viii) Higher Audit.

II.—Technical Audit

- (i) Technical Audit (Works Audit and Audit of Telephone Revenues, Railways, Canals and Guaranteed Offices).
- (ii) Money Orders.
- (iii) Pakistan Postal Orders.
- (iv) Savings Bank.
- (v) Cash Certificates.
- (vi) Telegraph Check (Audit of message revenue).
- (vii) Customs Duty.

III.—Miscellaneous

- (i) Central.
- (ii) Miscellaneous.
- (iii) Book.
- (iv) Account Current.
- (v) Record.
- (vi) Administration.

NOTE 1.—The Branch Audit Office at Lahore has two additional sections for the audit and compilation of accounts of Telegraph Store Depots and Telegraphs Workshops. This office is also responsible for concurrent audit of "Postal Life Insurance" transactions.

NOTE 2.—The Branch Audit Office at Dacca has one additional section for the audit of "Government Security" transactions.

NOTE 3.—For administrative convenience and efficient working, a Deputy Comptroller may, with the approval of the Comptroller, either divide a section into two or more separate sections or amalgamate two or more sections into one single section.

Executive Heads of the Audit and Accounts Offices

2. Each Branch Audit Office is in charge of a Deputy Comptroller and the Head of each office is directly subordinate to the Comptroller in all matters connected with its administration. Each Deputy Comptroller should distribute the work of his office among the gazetted staff subordinate to him in such a manner that each officer may obtain a detailed knowledge of the work of the several sections of the office, and so become qualified to take independent charge of the office should the necessity arise. The principles of paragraphs 12—15 of the Comptroller and Auditor-General's Manual of Standing Orders should, *mutatis mutandis*, be followed.

Position of the Comptroller, Posts, Telegraphs and Telephones

3. The Comptroller, Posts, Telegraphs, and Telephones is directly subordinate to the Comptroller and Auditor-General of Pakistan and his powers and responsibilities are those of a Comptroller as laid down in the Comptroller and Auditor-General's Manual of Standing Orders except in so far as these have been affected by special authorisations and delegations made from time to time.

Since, however, expenditure on Posts, Telegraphs and Telephones audit is chargeable to the grants for the Pakistan Post office and Pakistan Telegraph and Telephone Departments, the authorities responsible for the control over the expenditure of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments *viz.*, the Directors General, Pakistan Post Office and Pakistan Telegraph and Telephone Departments and the Financial Adviser (Communications) are entitled to be consulted about alterations in system, or extension of functions which will involve extra expenditure. Further, their opinions must necessarily have weight in deciding questions of financial policy affecting Posts, Telegraphs and Telephones audit and accounts. In practice, consultation with the controlling authorities of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments need only be undertaken when the additional expenditure will be

substantial, and minor alterations involving inconsiderable sums are not to be referred to them. This practice does not affect the supreme administrative control of the Comptroller and Auditor-General over the Posts, Telegraphs and Telephones Audit and Accounts Offices.

Position of Heads of Branch Audit Offices.

4. Heads of Branch Posts, Telegraphs and Telephones Audit and Accounts Offices derive their audit authority from the Comptroller, who is the Principal Auditor of the Department. They can have direct access to the Comptroller and Auditor-General and the Directors General only in so far as permitted by the Comptroller, if necessary, with the concurrence of the former two authorities. The Comptroller is responsible for all actions by the Head of a Branch Office.

The Comptroller, however, places on the Head of a Branch Office the duty of acting on his behalf in all audit and accounts matters affecting the circles, etc., which come under the audit jurisdiction of the Branch Office, and subject to the limitations of his financial powers or other limitations imposed by the Comptroller, of controlling the Branch Office itself.

Reports on failure of Audit

4-A. All serious cases of failure of audit resulting in overpayments or loss of revenue to Government should be promptly reported to the Comptroller, Posts, Telegraphs and Telephones, by the Branch Audit Offices. In all cases, the full circumstances under which Audit failed to detect the overpayment or prevent the loss, the amount of overpayment or loss involved, the party or parties responsible for it and the disciplinary action taken or proposed, etc., should be clearly set forth. The Central Office on receipt of these reports will carefully examine them and suggest what further action is required and also whether any changes of procedure or other remedial measures are necessary to avoid recurrence of similar cases in future. Every such report received in the Central Office will be entered in a manuscript register to be maintained in the Report Section. A quarterly report containing only the important cases out of those entered in the register will be made to the Comptroller and Auditor-General, the action taken against the individuals responsible for the failure of audit being indicated in each case. (Paragraph 24 of the Comptroller and Auditor-General's Manual of Standing Orders).

NOTE.—A quarterly consolidated statement of cases of failure of audit reported to the Comptroller, Posts, Telegraphs and Telephones under the above paragraph should be sent by the Branch Audit Offices so as to reach the Central Office by the 4th of the month following the quarter. The statement should contain, besides other particulars, a reference to the number and date of the letter in which the case was originally reported to the Central Office. A nil statement should be submitted if there be no items to report.

Relative degrees of responsibilities of posts, etc.

5. (a) The Comptroller and Auditor-General has declared in terms of Fundamental Rules 22 and 30 that the appointment to a post of any class in the Posts, Telegraphs and Telephones Audit and Accounts Department listed below involves the assumption of duties and responsibilities of greater importance than those attaching to the posts of the classes lower down in the list.

- (1) Assistant Accounts Officer.
- (2) Subordinate Accounts Service.
- (3) Supervisors (Telegraph Check Section).
- (4) Selection Grade Clerks.
- (5) Upper Division Clerks.
- (6) Lower Division Clerks and Typists.
- (7) Sorters.

(b) The Comptroller and Auditor-General has also declared in terms of Fundamental Rules 22 and 30 that the appointment to a post of any class in the Posts, Telegraphs and Telephones Audit and Accounts Department listed below involves the assumption of duties and responsibilities of greater importance than those attaching to the posts of the classes lower down in the list :

- (1) Duftry.
- (2) Jamadar and Durwan.
- (3) Peon.
- (4) Chowkidar.

(c) The Comptroller and Auditor-General has further declared in terms of Fundamental Rules 22 and 30 that the post of a Junior Divisional Accountant on Rs. 185-10-285-EB-15-450 in the Telegraphs, Telephone and Wireless Engineering Divisional Offices involves duties and responsibilities of greater importance than those attaching to the post of an Upper Division Clerk in the Posts and Telegraphs and Telephones Accounts Offices (including the Central Office) or to the post of an Accounts Clerk in the Telegraph, Telephone and Wireless Engineering Divisional Offices.

GAZETTED OFFICERS

Charge Reports

6. All reports of taking and giving over charge of officers of the Pakistan Audit and Accounts Service should, under para 91 of the Comptroller and Auditor-General's Manual of Standing Orders, be submitted to the Comptroller and Auditor-General on the day the transfer of charge is effected. Copies thereof should also be sent to the Comptroller, Posts, Telegraphs and Telephones the Accountant General, Pakistan Revenues and the disbursing officer for information.

All such reports in respect of the Assistant Accounts Officers should be sent to the Comptroller, Posts, Telegraphs and Telephones, the Accountant General, Pakistan Revenues and the disbursing officer. They need not be sent to the Comptroller and Auditor-General.

Transfer of Charge of the Head of an Office

7. Whenever the head of an office under the control of the Comptroller, Posts, Telegraphs and Telephones is relieved either permanently or temporarily of the charge of his office he should draw up a memorandum showing in what respects the working of any Section of his office is defective or in arrears and noting any important irregularities in connection with the offices rendering accounts to him. In the memorandum he should specify clearly all important defects that may exist in the working of his own office or of accounting offices and state the cause thereof and the remedies he has applied or intended to apply.

This memorandum should be handed over to the relieving officer, a copy being simultaneously submitted to the Comptroller by the relieved officer with the advice of his having made over charge. The object is to make the relieved officer responsible for letting the relieving officer know in full detail the state of all the items of work of each Section of the office, correspondingly it will be the duty of the relieving officer to make a preliminary examination at the time of relief, and within the space of three months, to satisfy himself fully that everything is all right and to make a report to the Comptroller, if he finds that the contrary is the case.

When a Comptroller is relieved either permanently or temporarily of the charge of his office he will draw up a memorandum setting out briefly the results of his special knowledge and experience of the Central as also Branch Offices for the information of his successor. He will explain *inter alia* in what respects the working of any of the sections of the Central and Branch Offices is defective or in arrears, the state of the Codes and Manuals for the up-keep of which he is responsible, and point out serious irregularities, if any, relating to the offices rendering accounts to the Branch Offices and draw the attention of the relieving officer to important pending cases that might require special scrutiny. He will give his successor a note containing his views regarding the fitness of Assistant Accounts Officers for continued officiating or confirmation and discuss it with him referring to the relevant confidential reports. The fact that this has been done should be mentioned in the memorandum. He will give this memorandum to the relieving officer and send a copy thereof simultaneously to the Comptroller and Auditor-General as required by paragraph 32 of the Comptroller and Auditor-General's Manual of Standing Orders, First Edition. (See also paragraphs 33 and 34 of the Comptroller and Auditor-General's Manual of Standing Orders, First Edition).

NOTE.—A Statement showing the composition of the office and the details of vacancies filled by direct recruitment, as it stands on the date of making over charge, should be prepared and appended to the memorandum.

Specimen Signature and Specimen Seal

8. When a Gazetted Officer takes over charge, the Accountant or Supervisor of the Record/Administration Section should see that his specimen signature is furnished to the disbursing offices at the headquarters of the Audit Office where pre-audit bills will be cashed on pay orders signed by him. The Accountant or Supervisor should also see that the specimen signatures of the Gazetted Officers concerned are supplied to other disbursing officers in accordance with paragraph 47 of the Comptroller and Auditor-General's Manual of Standing Orders, First Edition and Article 7-A of the Posts and Telegraphs Initial Account Code, Volume 1 and the Notes thereunder. The procedure laid down in paragraph 46 of the Comptroller and Auditor-General's Manual of Standing Orders, First Edition, for the supply of specimen signatures and specimen impressions of the special seals to other Audit Officers should be followed, whenever necessary.

NOTE.—The Head of the office in the Posts, Telegraphs and Telephones Audit Department should personally see that the signatures of the officers under them signing cheques, bills, etc., are legible. Where the signatures are not legible, the officers concerned must be asked to cultivate legible signatures.

Confidential Reports

9. Rules regulating the submission of confidential reports on each member of the Pakistan Audit and Accounts Service (including Assistant Accounts Officer) to the Comptroller and Auditor-General are to be found in paragraphs 99 and 127 of the Comptroller and Auditor-General's Manual of Standing Orders. On the first day of January of each year the Head of each office will submit to the Comptroller, Posts, Telegraphs & Telephones by name confidential reports on all Gazetted Officers subordinate to him. These reports should be prepared in accordance with the instructions issued from time to time. Office copies need not be kept.

NOTE.—Whenever there is a change in the Head of an Office during the course of a year, the relieved officer should write, and leave with the relieving officer, confidential reports on all officers who have served under him for 3 months or more during the year under report, and indicate in his Memorandum accompanying the charge report that he has done so.

10. The following general instructions should be followed in submitting confidential reports of Gazetted Officers :

- (1) Name of office and name and designation of the Officer reported on should be stated.
- (2) Each report should be written on a separate foolscap sheet and on one side only.
- (3) Each report should be signed and dated.
- (4) A covering letter should show a list of Officers whose reports are forwarded.
- (5) Reports should be submitted on all Officers who have served three months or more during the year under report.

Leave Applications

11. Rules regulating the grant of leave to each member of the Pakistan Audit and Accounts Service (including Assistant Accounts Officers) are laid down in paragraphs 92—98 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition. Heads of Offices are empowered to grant casual leave to any member of the Gazetted staff subordinate to them. The Head of the Office should obtain the sanction of the Comptroller before he himself proceeds on casual leave and inform him of the arrangements made for carrying on his work during his absence. He should also report to the Comptroller whenever he leaves his headquarters on duty or during holidays.

NOTE 1.—Each Branch Audit Office should compile the report referred to in para 92 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition and submit it to the Comptroller by the 15th May and the 30th September each year. These statements will be consolidated in M.S.O. Form No. 2 in the Administration Section of the Central Office for submission to the Comptroller and Auditor-General by 1st June and 15th October respectively.

NOTE 2.—When an officer of the Pakistan Audit and Accounts Service makes a demi-official request for leave, transfer or anything else to the Comptroller and Auditor-General he should communicate the contents of his letter to the Comptroller.

NOTE 3.—Heads of Audit Offices should intimate to the Comptroller and Auditor-General in writing whenever they propose to leave headquarters on duty or casual leave or during holidays. If the absence from headquarters is likely to be for more than five days, the address during the absence should be intimated to the Comptroller and Auditor-General as well as to the Comptroller.

11-A. Assistant Accounts Officers whether permanent or officiating should, before proceeding on leave, report to the Comptroller their address during leave. When an officer has failed to report his address, communications addressed to him should be sent through the Head of the office from which he proceeded on leave.

Application for additional Gazetted staff

12. Whenever an application is forwarded for an additional Officer and the need for the addition is accepted by the Comptroller and Auditor-General, it will be presumed that the officer to be given will be of the status of an Assistant Accounts Officer. To rebut that presumption it will be necessary for the Head of the Audit Office to prove :—

- (i) That there are certain sections in the office (to be specified), the work in which is of such importance that they should ordinarily be under the control of an officer of the General List.

- (ii) That after arranging wherever possible, for two of these sections to be under the control of the Officer of the General List, it is still impossible with the number of officers of the General List already sanctioned for the office to arrange for all these important sections to come under the control of officers of that List.

This order is not meant to interfere in any way with the discretion vested in the Head of the Office under paragraphs 12—15 of the Comptroller and Auditor-General's Manual of Standing Orders, First Edition, as to the distribution of work among the Officers under his control. It is, of course, recognised that there must always be in the larger offices at least, very junior Officer of the General List and it may be a wise precaution to entrust the work of one important Section to a capable and experienced Assistant Accounts Officer rather than to a very junior Officer of the General List. The intention of this order is to show that a request for an additional Officer of the General List must be justified by a consideration of the importance of the work in certain sections of the office, it being recognised that the cadre should be so constituted as to provide that sections of each office in which the work is of real importance should ordinarily be under the control of an Officer of General List.

13. Under the system of distribution of work in the Comptroller and Auditor-General's Office, cases concerning Gazetted Officers and non-Gazetted establishment are dealt with in two different sections. Proposals regarding gazetted and non-gazetted establishment should therefore be submitted to him in separate letters. If the proposals are correlative the letters should contain cross references to each other.

Casualties

13-A. The orders contained in paragraphs 115, 116 and 117 of the Comptroller and Auditor-General's Manual of Standing Orders, First Edition should be strictly followed in the case of casualties among the members of the Gazetted staff of the Department.

ESTABLISHMENT

Sanctioned Scale and Distribution of Establishment

14. The sanctioned scale of establishment and the distribution of the sanctioned staff of each Branch Audit Office as well as of the Central Office will be given in the Gradation and Distribution List of each Office *vide* paragraph 82.

In distributing the sanctioned staff among the various sections of the office, the following points should always be strictly observed :—

- (1) The sanctioned strength of a section should on no account be altered without the concurrence of the Comptroller.
- (2) The entire work of a section should always be distributed among the effective staff and reservists, when present, should be utilised simply in helping the former and never allowed to be merged in the effective strength.
- (3) An Upper Division Clerk should not be allowed to perform the duties of a Lower Division Clerk nor should a Lower Division Clerk be entrusted with Upper Division work.

The present rate of leave and training reserve for Posts, Telegraphs and Telephones Audit and Accounts Offices is 12-1/2 per cent.

Entertainment of Outsiders in Leave Vacancies.

15. Outsiders may be entertained in leave vacancies provided the extra cost in every case is met from the budget grant for Temporary establishment of the office concerned or of Posts, Telegraphs and Telephones Audit and Accounts Offices as a whole, and the following conditions are fulfilled :—

- (1) The total number of absentees on leave exceed the leave and training reserves ; and
- (2) the number of men on leave on medical certificate is more than half the leave and training reserves.

The number of outsiders that may be appointed should be limited to the excess under (1).

Grant of Travelling Allowance to persons for joining first appointment.

15-A. The fact that no travelling allowance is admissible to persons not already in Government service for journeys performed by them to join their first appointments should invariably be made clear in all appointment letters that may be issued. In special cases in which travelling allowance is proposed to be allowed previous concurrence of the Ministry of Finance should be obtained.

(G.I.,F.D. No. F-5(84)-EST. IV/46, dated 18-10-46)

SUPERIOR SUBORDINATE ESTABLISHMENT

Recruitment of Staff

Subordinate Accounts Service

16. The rules for recruitment to the Subordinate Accounts Service are laid down in Chapter V of the Comptroller and Auditor-General's Manual of Standing Orders, First Edition.

No direct recruitment to the Subordinate Accounts Service in the Central Office is made. Vacancies are generally filled up by the Comptroller, by selection from amongst the Accountants in the Branch Audit Offices (See also paragraph 55 of this Manual).

NOTE 1.—Every third vacancy for promotion to the subordinate Accounts Service should be filled up by selection of the best Subordinate Accounts Service passed clerk or S.A.S. passed Junior Divisional Accountant available and not according to seniority.

For dealing with these promotions a departmental promotion committee should be constituted in each office. The Committee should consist of the Deputy Comptroller as chairman, Assistant Comptroller where such post exists and one Assistant Accounts Officer. Where the post of an Assistant Comptroller does not exist the senior most Assistant Accounts Officer should take the place of Assistant Comptroller. The minutes of the committee meeting should be sent for approval and final orders of the Comptroller.

NOTE 2.—A permanent member of the subordinate Accounts Service or a Subordinate Accounts Service passed clerk employed in any of the offices under the control of the Comptroller, Posts, Telegraphs, and Telephones, may be called upon to accept transfer to the office of the Comptroller and Auditor-General of Pakistan or the Central Government, Ministry of Finance, on terms to be settled, specially in each individual case.

NOTE 3.—On the Civil side, a member of the Subordinate Accounts Service is regarded as "Senior Accountant", when he has crossed the efficiency bar in the Subordinate Accounts Service scale of the Office to which he belongs.

17. There will be a Selection Committee consisting of the Head of the Office as President and one other Officer and an Accountant selected by the Head of the Office as members, in each Branch Audit Office which will make a selection of candidates for the Subordinate Accounts Service Examination as soon as convenient after the result of the last examination are circulated. The Head of the Office will forward to the Comptroller a copy of the report of the Committee in detail with its recommendation together with a statement in the form prescribed in Para 152 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition by the end of April in each year or by the date prescribed from time to time.

The statements received from the Branch Audit Offices as well as the list of candidates from the Central Office will be examined by the Administration Section of the Central Office and submitted to the Comptroller for approval. The names of the candidates finally selected by the Comptroller will be intimated to each Branch Audit Office by the middle of May or by the date prescribed from time to time.

A consolidated list will be compiled in the Administration Section of the Central Office for submission to the Comptroller and Auditor-General not later than the 15th of September in each year or by the date prescribed from time to time

NOTE 1.—Instructions for conducting the Subordinate Accounts Service Examination are to be found in Paragraphs 187 to 204 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition.

NOTE 2.—If a candidate for the Subordinate Account Service Examination applies for medical leave before the examination it will be presumed that he will not be fit enough to sit for the examination and his name will be cut out from the list of candidates.

A strict application of these orders may, however, operate as a hardship in genuine cases of leave on medical certificate taken for very short period well in time before the actual dates of the examination. The heads of offices are, therefore, allowed discretion to relax the orders in deserving cases.

NOTE 3.—For rules regulating the number of times a candidate may sit for the Examination, See paragraphs 142 and 158 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition.

NOTE 4.—For Rules regarding the period of service required for eligibility to sit for the Examination and the age limit, see paragraph 155 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition.

18. If a candidate is rejected on three occasions or permanently, he will have the right of appeal to the Comptroller and Auditor-General.

19. Candidates who may be selected from among the lists received will be assigned index numbers by the Comptroller and Auditor-General and these will be communicated to Heads of Offices confidentially by the Comptroller and Auditor General.

20. The Subordinate Accounts Service Examination is divided into 2 parts. No candidate who has not passed Part I will be allowed to take the Examination for Part II. The papers on subjects (1) and (2) of Part I and on subject (5) of Part II of the Syllabus given below will be common for the "Ordinary Branch of the Civil side", "Posts, Telegraphs and Telephones Audit Branch" while subjects (3) of Part I and

(4) and (6) of Part II will be local for the Posts, Telegraphs and Telephones Branch:—
Syllabus and subjects of the Subordinate Accounts Service Examination (Posts and Telegraphs Audit Branch).

PART I

	Marks
(1) <i>Precis and Draft</i> 3 hours	150
(2) (i) <i>Fundamental Rules,</i>	
(ii) <i>Pension Rules in Civil Service Regulations and in Rules 13 and 14 of the Superior Civil Service Rules, 1924.</i>	
(iii) <i>Leave procedure Rules made by the Central Government reproduced in Rules 214 to 262 (both inclusive) in Division XI and XII of the Supplementary Rules made by the Governor General in Council, and</i>	
(iv) <i>Instructions issued by the Comptroller and Auditor General in connection with Leave Procedure reproduced in Annexure B to Chapter 2 in Section IV of the Audit Code.</i>	
	Marks
(i) <i>Theoretical</i> 1-1/2 hours	100
(ii) <i>Practical</i> 2-1/2 hours	100
(3) <i>Posts, Telegraphs and Telephones Accounts and Audit and Government Book-keeping (Posts and Telegraphs Account Code).</i>	
(i) <i>Theoretical</i> 2 hours	100
(ii) <i>Practical</i> 2-1/2 hours	100
Total marks for Part I ..	550

NOTE 1.—With the exception of Rules 214 to 262 (both inclusive), the Supplementary Rules made by the Governor General in Council do not form part of the Syllabus for subject (2) above.

NOTE 2.—The papers on subject (3) will be set from the following Codes and Manuals :—

- (a) *Posts and Telegraphs Audit Code, Volume I (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).*
- (b) *Posts and Telegraphs Initial Account Code, Volume I except Chapter 3 (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).*
- (c) *Posts and Telegraphs Account Code (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).*
- (d) *Posts and Telegraphs Manual, Volume II (except Chapters II, III and IV).*
- (e) *Posts and Telegraphs Manual, Volume VI (Chapters 10 and 11 only).*
- (f) 1. *Account Code, Volume I—Chapters 1 and 5.*
 2. *Audit Code, Section II.*
 3. *Audit Manual Chapter 5, paragraphs 121 and 133, Chapter 30 and Appendix 1.*
- (g) *Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department.*

PART II.

	Marks
(4) <i>Works Audit Telegraphs Engineering Accounts and Procedure</i>	
(i) <i>Theoretical</i> 1-1/2 hours	100
(ii) <i>Practical</i> 2-1/2 hours	100
(5) <i>Advanced Book-Keeping (One paper Theoretical)</i> 2-1/2 hours	150

PART II—contd.

	Marks
(6) Posts and Telegraphs Cash Certificates, Money Order and Saving Bank Accounts and Procedure (One Paper.....Practical) 2-1/2 hours	150
Total Marks for Part II ..	500
Total Marks for Parts I and II ..	1,050

NOTE 1.—The papers on subject (4) will be set from the following Codes and Manuals :—

- (a) Posts and Telegraphs Initial Account Code, Volume I (Chapter 3 only).
- (b) Posts and Telegraphs Initial Account Code, Volume II, 1st Edition (1928). (Chapter VIII and Appendices).
- (c) Posts and Telegraphs Initial Account Code, Volume II, 2nd Edition (Provisional Issue) (excluding Chapters IV, V and VI).
- (d) Posts and Telegraphs Audit Code, Volume III (excluding Chapters 4 to 8 and Appendix 4).
- (e) Posts and Telegraphs Audit Code, Volume III (Provisional Issue) Chapter 1 only.
- (f) Posts and Telegraphs manual, Volume I (Telegraph portion).
- (g) Posts and Telegraphs Manual, Volume IX (Chapter V only).
- (h) Posts and Telegraphs Manual, Volume X (except Chapters VIII and IX).

NOTE 2.—The paper on subject (6) will be set from the following Codes and Manuals :—

- (a) Posts and Telegraphs Audit Code, Volume II (excluding Chapters I and II and Appendix A).
- (b) Posts and Telegraphs Manual, Volume I (Posts Office portion).
- (c) Posts and Telegraphs Manual, Volume VI (Chapters 7, 8, except Part III, 9 and Appendices B, C, C(a) and D only).
- (d) Savings Bank and Cash Certificate Rules in the Post and Telegraph Guide.

NOTE 3.—On subjects (2), (3) and (4) of this Branch there will be two papers which will be given in the following order :—

- (i) A theoretical paper to be answered without books.
- (ii) A practical paper to be answered with books.

On subject (5) of this Branch there will be only one Theoretical paper which will be the second paper covering "Balance Sheet and Profit and Loss Accounts" prescribed for the "Ordinary Branch of the Civil side". The paper on subject (6) of this Branch will be a practical paper.

NOTE 4.—For subject (5) the candidates may read the following text books :—

- (i) Principles and Practice of Auditing by J.R. Batliboi, F.S.A.A. (Hons), R.A. and
- (ii) The following Chapters of "Advanced Accounts by R.N. Carter, F.C.A. (Revised Edition 1937) :—

Chapter 1—Book-keeping up to the Trial Balance

Chapter II—Trading and Profit and Loss Accounts and Balance Sheet.

Chapter III—Bills of Exchange, Promissory Notes, Cheques.

Chapter IV—Account Current, Average Due date.

Chapter VI—Self Balancing Ledger.

Chapter VII—Reserves for Bad Debts and Discounts.

Chapter VIII—Capital & Revenue, Receipt and Payment Accounts, Income and Expenditure Account, Voyage Account.

Chapter IX—Departmental Accounts.

Chapter XVIII—Depreciation, Sinking Fund, Reserves, Reserve Funds, Secret Reserves.

Chapter XXIV—Double Account System.

N.B.—The intention is that candidates should read the prescribed Chapters in the Revised Edition, 1937, of the "Advanced Accounts" by R.N. Carter, F.C.A., for this paper, but if there be any change in the numbering of these Chapters in subsequent Editions of this book they should read the Chapters containing the same subject matter in the later Editions. Although specific Chapters have been prescribed for this paper, a general knowledge on the part of the candidates of the fundamentals of book-keeping in all its Branches will be assumed in setting the paper.

NOTE 5.—The books allowed for the practical papers will be indicated on the question paper itself and announced as indicated in Paragraph 202 of the Comptroller and Auditor General Manual of Standing Orders.

NOTE 6.—The number of marks required to secure a pass in each part is as follows :—

In each subject40 per cent.

In the aggregate.....45 per cent.

Provided that 40 per cent, is also secured separately in the practical papers answered with the aid of books.

Any candidate failing at an Examination but securing at least 50 per cent of marks in any subject will not be required to appear again in that subject at a further examination. Where there is a theoretical and a practical paper, 50 per cent. must be secured in each paper for the purpose of exemption.

20-A. For a candidate permitted to appear in the Subordinate Accounts Service Examination in another office, the head of the parent office should send a copy of the letter authorising him to appear in the Examination at another Centre together with a specimen of the candidate's signature to the head of the office in which he is permitted to appear. The presiding officer of that Centre will require the candidate to sign in his presence without access to the copy of the signatures already with him and if after comparing the two signatures he is satisfied with the result, he will admit the candidates to the Examination.

21. The Comptroller, Posts, Telegraphs & Telephones is responsible for the arrangements for setting and marking the local papers to be taken by Subordinate Accounts Service candidates of the Posts, Telegraphs and Telephones Audit and Accounts Offices. As soon as the valuation of local papers has been completed, the comptroller should tabulate the marks and Communicate them to the Comptroller and Auditor-General. The results of the examination communicated by the Comptroller and Auditor-General will be intimated by the Comptroller to Branch Audit Officers.

22. Apprentices appointed direct to the Subordinate Accounts Service must, during the first year of their period of probation or apprenticeship be given facilities for learning the work of the department in all its branches, the training during this period being such as to help them to pass the examination and to make them efficient Accountants on confirmation. After a preliminary training of about 6 months the head of the office may employ him as a apprentice accountant in Supervisory charge of running sections in his office and also continue his further training for the purpose of giving him practical experience of the work in various sections of his office.

NOTE.—The Rules relating to appointment etc., of apprentices for Subordinate Accounts Service are laid down in paragraph 142 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition.

23. A quarterly report should be submitted to the Comptroller on each Apprentice in the form prescribed below :—

If it is found that Apprentice is not making satisfactory progress or is in other ways unsuitable, the facts should be brought out in the report. The quarterly report should bring out the progress the Apprentices are making, and the

aptitude they display, matters in which the Head of the Office should take a personal interest. The quarterly report should be submitted in the first week of January, April, July and October each year. It should be in the following form :—

- (a) Name of Apprentice.
- (b) Total service as Apprentice.
- (c) Section to which attached.
- (d) Name of Superintendent of Section.
- (e) Brief report of work performed and progress made.

*Fixation of the relative seniority of the Lower and Upper Division
Subordinate Accounts Service passed clerks*

23-A. The relative seniority of the Subordinate Accounts Service passed clerks should be fixed in accordance with the general principles laid down in paragraph 143 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition. In the Posts, Telegraphs and Telephones Audit Department service after six years in the Lower Division should be reckoned as equivalent to service in the Upper Division for the purpose of determining the relative seniority of the Subordinate Accounts service passed clerks. In other words, service upto six years in the Lower Division should be ignored altogether and service thereafter in the Lower and Upper Divisions should be treated alike, the allowance of three years' service for each year's earlier passing of the Subordinate Accounts Service Examination being allowed to both Lower and Upper Division Subordinate Accounts Service passed clerks for this purpose.

*Fixation of relative seniority of the Subordinate Accounts Service passed
clerks vis-a-vis the Subordinate Accounts Service passed Divisional
Accounts Service in the waiting list for promotion to the Subordinate
Accounts Service in the Posts, Telegraphs and Telephones
Audit Offices.*

23-B. The relative seniority of the S.A.S. passed clerks of the Posts, Telegraphs and Telephones Audit Offices *vis-a-vis* the S. A. S. Passed Divisional Accountants of the Telegraphs Engineering Divisions should be fixed in accordance with the general principles laid down in paragraph 143 of the Comptroller and Auditor-General's Manual of Standing Orders, 1st Edition. The expression "service as an Accounts Clerk" as used in paragraph 143 *ibid* should be held to mean the service of a clerk who has been employed in "accounts duties" in the Telegraphs Engineering Divisional or Sub-divisional Offices. As there are two grades of clerks in those offices, *viz*: the 1st and 2nd grades which correspond to the Upper Division and Lower Division clerical grades respectively in the Posts Telegraphs and Telephones Audit Offices, it has been decided by the Comptroller and Auditor-General that the following service should qualify for determining seniority under paragraph 143 of the Comptroller and Auditor-General's Manual of Standing Orders :—

- (a) Service rendered as Accounts clerk before the introduction of the 2nd Grade of clerks;
- (b) Service rendered as Accounts Clerk in the 1st grade.
- (c) Service as Accounts Clerk rendered after six years service in the 2nd grade.

NOTE.—The following duties done by a clerk in the "Accounts Sections" of a Divisional or Sub-Divisional Office will constitute "Accounts duties" for the purpose of those rules :—

- (1) Maintenance of Cash Book and monthly compilation of accounts ;
- (2) Checking of imprest bills and schedule dockets ;
- (3) Preparation of pay bills and checks of travelling allowance bills and maintenance of allotment registers.
- (4) Preparation of imprest bills and works Account in Sub-Divisional Office.

23-C. The persons, who have appeared in Part II of the S. A. S. Examination and who are appointed to hold charge of S. A. S. posts under paragraph 226 of the Comptroller and Auditor-General's Manual of Standing Orders, First Edition, before the results declaring them successful are published, may be promoted retrospectively to officiate in the S. A. S. for the periods they are actually in-charge of S. A. S. posts after the last day of the examination if they subsequently pass the same.

Supervising staff—Telegraph Check office

24. Appointments to the supervising staff of the Telegraph Check Section of Branch Audit Offices shall ordinarily be made by promotion from the Upper and Lower Division Clerks of that Section. A direct recruit may be entertained with the sanction of the Comptroller. No person who has not passed the Departmental Examination prescribed in paragraphs 28 and 29 below will be eligible for appointment to the Supervisor's post in the Telegraph Check Section.

25. No person appointed direct can be confirmed and no person can be promoted from the clerical service, in either a substantive or an officiating capacity, who has not passed the qualifying departmental examination referred to below. All direct appointments must, therefore, at first be made on probation only.

26. In the case of direct appointments, the period of probation will cease not later than the date on which the result of the third examination at which the candidate appeared reaches the head of the Branch Audit Office. Every person appointed direct must appear at the first, and if he fails in the first, at the second, failing in which, at the third examination also, prescribed to be held after his appointment unless the first examination is prescribed to be held within six months of the date of his appointment, in which case if he does not appear at that examination, he may be allowed to appear at the second, third and fourth examination instead. Except with the special sanction of the Comptroller recruits appointed direct to the supervising staff on probation will not be allowed to appear in the examination more than three times. Failure to pass at the last examination at which he should appear will entail removal from the service.

27. As regards the members of the clerical service, no one will be eligible to sit for the Examination unless he has put in three year's total service as an Upper Division Clerk;

Provided that a Lower Division Clerk shall have put in not less than five years total service irrespective of whether it is continuous or non-continuous in the Lower or in the Upper Division.

The essential condition which shall govern the recommendation of the Deputy Comptroller is that the candidate recommended shall, if qualified by Examination, be likely to be efficient in all the duties of the Supervisor. A clerk should not be permitted to appear at the Examination unless he is certified by the Deputy Comptroller, to be regular in his attendance, energetic, of good moral character and businesslike habits so as to indicate that he possesses aptitude for the work of a Supervisor and to have a reasonable prospect of passing the Examination.

Except with the previous special sanction of the Comptroller a candidate, other than a direct recruit (*vide* paragraph 26) will not be allotted more than three chances to appear for each Part of the Examination. Permission to appear at any particular examination will count as one attempt whether the candidate actually sits for the examination or not unless he is specially allowed by the Comptroller to withdraw his name. Such withdrawal will not be allowed unless the circumstances of the case fully justify the concession.

28. The qualifying Departmental Examination referred to above will be conducted by means of questions set by the Comptroller or by the Deputy Comptroller so far as the Departmental subjects are concerned. The question paper on precis writing and drafting will be the same as that for the Subordinate Accounts Service examination and will be received from the Comptroller and Auditor General. The answers will be examined and marked by the Comptroller or by the Deputy Comptroller according as the papers are set by the former or by the latter. The answer paper in precis and drafting will be examined by the Comptroller or by an Officer selected by him. The examination will be held in the offices of the Deputy Comptrollers, Posts, Telegraphs & Telephones Lahore and Dacca along with the candidates appearing at the Subordinate Accounts Service Examination in November.

29. The examination is divided into two parts. Only those who have passed the first part of the examination will be eligible to appear in the second part. The subjects of the examination, the duration of each paper and the full marks allotted to each are as follows :—

PART I		Hours	Marks
(1) Precs and Draft		3	150
(2) The Fundamental Rules, the Supplementary Rules and the Civil Service Regulations (Theoretical)		3	100
PART II			
(1) Elementary Book-keeping (Government and Commercial) (Theoretical).		3	100
(2) Posts and Telegraphs Audit Code Volume, IV—Message Revenue Audit Code, Posts and Telegraphs Initial Account Code, Volume III—Message Revenue Account Code and Posts and Telegraphs Manual, Volume XI—Traffic Instructions, Parts I-IV (Theoretical)		3	100
(3) International Telegraph Regulations and the Radio Telegraph Conversion (Theoretical).		3	100

The papers in subject (2) of Part I and in (1) of Part II will be set and marked by the Comptroller or by an Officer selected by him and those in subjects (2) and (3) of Part II by a Deputy Comptroller nominated by the Comptroller. The valuation of the answer papers in subject (1) of Part I will be done according to the rules laid down in Paragraph 28.

30. There is at present no recognised text book in connection with the Government system of Book-keeping and the Account Code as applied to Check Section Accounts, is for the present to be taken as a guide. For Commercial Book-keeping the text book prescribed is Part I of the "Book-keeping Made Easy" by H. Bannerjee.

NOTE.—As regards the questions to be set in the Fundamental Rules, they will be such as to test the knowledge of the candidates in the elementary rules other than those relating to Military or Vacation Departments, High Officials, Foreign Service or Service under a Local Fund. Elementary knowledge in rules, relating to Compensatory Allowances during leave, Travelling Allowance and Joining Time, of the Supplementary Rules and in Rules of ordinary pensions of the Civil Service Regulations, will be tested. As establishment audit work is not done in the Check Section, knowledge of detailed rules is not necessary.

31. The pass marks will be 35 per cent in subjects (1) and (2) of Part I and (1) of Part II and 40 per cent in subjects (2) and (3) of Part II. The aggregate pass marks will be 50 per cent. There will be one paper in each subject to be answered without books. A candidate who shows marked excellence in any subject by obtaining not less than 60 per cent. of the marks allotted to it may be exempted from further examination in that subject.

NOTE.—The two papers are self-contained; the qualifying percentages must be obtained in each part separately.

32. In respect of the Telegraph Check Section of his office each Deputy Comptroller, Posts, Telegraphs and Telephones will submit to the Comptroller not later than end of April in each year, a statement in the following form, of the candidates for examination in the following November :—

Name of candidate.	If appointed direct, date of appointment.	If not appointed direct total permanent service.	If of the clerical service, number of examination in which he has already appeared.	Whether regular in his attendance or not.	Character as regards.			Aptitude for work of a Supervisor	Prospects of passing.	Remarks.
					Energy	Business-habit	General			
1	2	3	4	5	6	7	8	9	10	11

33. Candidates who may be selected will be assigned index numbers, and these will be communicated to the Deputy Comptrollers confidentially by the Comptroller.

The index number alone is to appear in the answer papers of each candidate. His name should nowhere appear on the answer papers. The time allotted to each paper, as marked on it, must, in no case, be exceeded.

34. As soon as the valuation of the papers is completed the marks will be communicated to the Comptroller confidentially by the Deputy Comptroller and any other officer who may be selected by the Comptroller to value any of the papers. The Comptroller will tabulate the marks and communicate the results to the Deputy Comptrollers. The names of the candidates will be entered in the order of merit.

34-A. Subject to the conditions in paragraph 24, clerks eligible for appointment to the Supervisor's grade in the Telegraph Check Section shall ordinarily be selected for appointment to that grade in the order of the dates of their passing the examination but in order to allow for* length of Service and experience every three complete years of the excess length of service (as a clerk in the Audit Office), shall be treated as compensating for one year's delay in passing the examination. The two years excess of service should be counted up to the age of 40 years only.

*Explanation.—All continuous officiating and temporary service and service as apprentice followed by confirmation should be taken into account in calculating length of service for the purpose of this instruction.

NOTE.—Service after six years in the Lower Division shall be reckoned as equivalent to service in the Upper Division for the purpose of this paragraph. In other words service up to six years in the Lower Division should be ignored and service thereafter in the Lower and Upper Division clerical cadres count equally towards length of service.

Divisional Accountants

34-B. To assist Divisional Engineers in the discharge of their responsibilities, the Comptroller, will arrange posting of a Divisional Accountant to each Divisional Office through the Deputy Comptrollers.

Rules governing the recruitment, leave and discipline, etc., of Divisional Accountants will be found in Appendix X to this Manual. The sanctioned rates of pay and other emoluments of Divisional Accountants are shown in the Manual of Appointments and Allowances of officers of the Pakistan Posts and Telegraphs Department. The duties and functions of Divisional Accountants are laid down in the Posts and Telegraphs Initial Account Code, Volume II "Engineering Account Code".

CLERICAL SERVICES

Areas of recruitment

35. The areas of recruitment to the various Branch Audit Offices will be as indicated below :—

Name of office	Area of recruitment.
Lahore	West Pakistan.
Dacca	East Pakistan.
Central Office	Any Branch Audit Office or, for direct recruits, West Pakistan and East Pakistan.

36. Subject to the following exceptions recruitment in the Branch Offices should be restricted to residents of the area of recruitment in which the office is situated :—

- (1) In the case of sons of employees, a candidate may be recruited to an office in the Province of origin of his father.
- (2) If difficulty is experienced in locally recruiting candidates of minority communities with adequate qualifications, they may be recruited from an outside area.

NOTE.—As regards rules (1) and (2) it must be understood that recruitment will be made in the place where the office is situated from persons who are resident in that place or who have come to it for the purpose of finding employment, from the area of recruitment specified in paragraph 35. There will be no obligation to seek out candidates in outlying places within the area of recruitment.

Qualifications

37. The minimum qualifications necessary for appointment to the various grades of the clerical establishment are as follows :—

- (1) Upper Division—
 - (i) Graduates.
 - (ii) Persons who have passed the Senior Cambridge Examination.
- (2) Lower Division—
 - (i) Matriculates.
 - (ii) Persons who have passed any public examination equivalent to the Matriculation Standard.
 - (iii) Persons who have passed the Junior Cambridge Examination.

✓ (3) Sorters—

- (i) Candidates possessing literacy in English.
- (ii) Candidates possessing higher educational qualifications than a pass in the Second Division of the Matriculation Examination should not be entertained as Sorters.

(4) Typists—

- (i) Matriculates, (ii) Persons who have passed any public Examination equivalent to the Matriculation Standard. They should also possess a certificate of efficiency in Typewriting from any recognised Technical School.

NOTE.—A list of examination which have been recognised as equivalent to the Matriculation Examination is given in Appendix 3 of the Posts and Telegraphs Manual, Volume IV.

Method of recruitment

38. Recruitment for direct appointments should be made by means of a Selection Board constituted for each office consisting of the Deputy Comptroller as Chairman, Assistant Comptroller and one Assistant Accounts Officer to be nominated by him.

39. The Head of the office will take steps, whenever necessary, to inform the various Employment Exchanges in the area of recruitment of the time and date of interview and of the number and qualifications of the candidates to be sent to his office for interview for possible employment in his office in the near future. Applicants should be required to produce the following documents before the Selection Board at the time of the interview :—

- (a) University certificates and Diplomas, if any, in original and copies thereof.
- (b) Matriculation Examination certificate in original.
- (c) Satisfactory evidence that the candidate is not less than 18 and not more than 25 years of age.
- (d) A certificate of good moral character attested by two well known and trustworthy persons.
- (e) Satisfactory evidence to show that he has domicile in the province within the area of recruitment in which the office is situated according to the rules of the Local Government in this respect.

The Selection Board when it meets will interview the candidates sent by the Employment Exchanges with necessary introduction cards against the request made by the office. At least three candidates should be interviewed for each one to be selected. After interview of the candidates and the scrutiny of the documents produced by them, the Board will recommend to the Head of the Office the names of the candidates approved for appointment. It should be borne in mind that the method adopted secures the prescribed number of Minority community qualified candidates for appointment in their turn.

39-A. The Selection Board will meet once in six months to select candidates of all communities. It will also review the registrations made as above, and recommend such modifications as may appear necessary in the light of any circumstances that may have happened in the meantime. Such modifications, however, will require the approval of the Comptroller.

An estimate of the probable number of vacancies that are likely to occur within the next six months should be made and that number of candidates together with one or two extra ones to provide for unforeseen developments, should be selected and registered. Great care should be exercised to see that excessive recruitment is not made to the list of selected candidates. The proceedings of the Board should be entered in a bound minute book and should be signed by all the members.

NOTE.—A meeting of the Selection Board may be convened with the approval of the Comptroller, Posts, Telegraphs & Telephones earlier than six months from the date of the last meeting, if considered necessary.

39-B. Candidates selected by the Board should be entered in the order of precedence recommended by the Board irrespective of the community to which they belong in registers separately for the Upper Division, Lower Division, Sorters and Typists cadres and appointments should be made in the order entered in the registers subject to variations in the case of minority community candidates to allow proper representation of minority communities according to orders of the Government. An intimation of Registration should be sent to the approved candidates.

39-C. An extract of the proceedings should be forwarded to the Comptroller for information. This extract should be a brief report mentioning :—

- (i) the number of vacancies estimated as likely to occur within the next six months,
- (ii) the names and ages of the candidates selected in the order recommended by the Board,
- (iii) the number of candidates awaiting appointment on the date of the Selection Board meeting, and
- (iv) any other matter that the Head of the office considers necessary to report so as to enable the Comptroller to gauge the position clearly in each office.

The Comptroller's approval to the proceedings may be presumed unless and until any intimation to the contrary is received.

39-D. The name of a selected candidate should not be kept in the register of candidates after he attains the age of 25 years. The candidate selected should also be informed at the time of registration of his name that the registration does not hold good beyond six months or after attainment of 25 years of age by the candidate whichever event occurs first.

Recruitment by promotion

✓ 40. 50 per cent. of appointments in the Upper Division will be filled by direct recruits selected as mentioned in the foregoing paragraphs and 50 per cent. by promotion of Lower Division clerks and typists who were in service on the date of these orders and who have passed or may pass the Departmental Examination qualifying for promotion to the Upper Division. 66-2/3 per cent. of all appointments to the Lower Division will be made by direct recruitment and 33-1/3 per cent. by the promotion of Matric Sorters in service on, or who have served Government prior to 15-10-1935 and who have passed an examination the syllabus of which will be as follows :—

Subject	Full marks	Pass marks	Time allowed
Arithmetic	100	50	3 hours
Essay Writing	100	50	2 hours

The reservations prescribed above for departmental qualified men apply only so long as qualified men are available for promotion to the higher grades ; otherwise the vacancies should be filled up by direct recruits. Typists and Sorters appointed for the first time after the date of this order will not be entitled to promotion to the Upper Division or the Lower Division respectively and this condition of their service should be specifically impressed on them at the time of their appointments. Initial appointments to the Sorter's and Typist's cadres will be by direct recruitment of suitable men. All appointments whether direct or by promotion will be in an officiating capacity on 'probation' for 1 year. No men will be confirmed until the Head of the Office is satisfied that his work and conduct during the probationary period justifies it. Otherwise he will be discharged or reverted forthwith.

Exception.—Typists possessing higher educational qualifications who are appointed, after the date of this order may also be promoted to the Upper Division on their passing the Departmental Examination. Previous approval of the Comptroller should be obtained before they are allowed to sit for the Departmental examination.

NOTE.—It has been decided that Matriculate Sorters will be eligible for promotion as Lower Division Clerks without having to pass the departmental examination prescribed above. The Heads of Branch Audit Offices may make promotions from amongst suitable Matriculate sorters in the vacancies of Lower Division Cadre as and when necessary without obtaining prior approval of the Comptroller. Non-matriculate sorters will not be considered for promotion unless they have passed the departmental examination prescribed above. In their case if and when the need or justification for holding an examination for promotion of non-matriculate sorters to Lower Division Cadre is felt the Head of a Branch Audit Office should approach the Comptroller with full justifications for obtaining special permission of the Comptroller and Auditor General to the holding of the examination.

Comptroller and Auditor General's letter No. 357-NGE. II/104-57 dated the 16th March, 1960.

Minority representation

41. The orders issued from time to time by the Central Government and the Comptroller and Auditor General regarding representation of various communities and regions in Central services should be carefully observed.

42. If suitable candidates from minority communities cannot be found to fill permanently the vacancies due to them, the members of other communities may be appointed to officiate in them temporarily until candidates of minority communities become available. No post should be so filled for a larger period than 2 months without a report to the Comptroller stating the steps taken to obtain a suitable minority candidate. Posts so filled are ear-marked for members of minority communities and will be in addition to the proportions laid down for communal recruitment.

43. Whenever a member of a minority community is lost through premature dismissal or resignation or otherwise falls out before three years' service is completed the vacancy should go at once to another member of the class of minority community to which he belonged in addition to and irrespective of the ordinary order of recruitment for the various communities.

44. The percentages prescribed for minority communities are to be applied to vacancies (as distinct from posts) in each grade (viz : Upper, Lower and Sorter's grade) to be filled by direct recruitment and not to vacancies to be filled by promotion which will continue as at present to be made solely on merit *cum* seniority. In all cases the candidates should possess the minimum standard of qualifications fixed for each grade of service.

45. *Deleted.*

46. It is not the intention of the Central Government that in the locally recruited Central Services in any Province the unreserved quota of vacancies should be formally divided among the various sections of the majority community.

Relatives of Officials.

47. Subject to the observance of the instructions referred to in the previous paragraphs, sons of Government servants who have served long and faithfully in the Central Office or in any of the Branch Audit Offices, may be given preference for appointments in the clerical and lower grades provided they have the same educational qualifications as are required in practice in the case of other recruits, and provided also they appear to be fully up to the calibre of the staff to which they are intended to be recruited. Such men should be appointed in the usual course but not more than one-third of the total number of appointments to be filled by direct recruitment should be given to them. This does not mean that one-third of vacancies is reserved for them. The approval of the Comptroller should be obtained to the registration for appointment of sons of Government servants in each case after they are selected by the Selection Board. A brief statement of the record of service and the character roll of the father should be sent to the Comptroller when applying for his approval.

N.B.—The Comptroller may, however, permit sons of such Government servants to appear before the Board of Selection even if their educational qualifications are only approximately but not quite equal to those prescribed in the above rule.

Age-Limit

48. Ordinarily candidates whose age exceeds 24 years should not be admitted for interview by the Selection Board, but Heads of Branch Audit Offices are empowered to relax this age-limit in those cases only where it is known with reasonable certainty that the candidate if selected can be appointed continuously before he/she attains the age of 25 years.

49. A person whose age exceeds 25 years may not be admitted to the superior pensionable or non-pensionable service without the sanction of the Comptroller.

The Comptroller may relax this rule on his own authority only to confirm in a permanent and pensionable vacancy a person who, having entered the service before the age of 25, has had more or less continuous service not qualifying for pension since.

The age limit may also be relaxed with the general or special sanction of the Comptroller and Auditor General and subject to a maximum limit of 27 years, if

- (i) satisfactory representatives of minority communities or depressed classes cannot otherwise be obtained within the areas of recruitment, or
- (ii) it is desired to recruit to the Upper Division a person with educational or technical qualifications markedly superior to those prescribed for ordinary recruits to that cadre but cannot be found within the normal limits.

Health Certificates

50. Candidates selected for appointment to any post whether in a temporary or permanent capacity should be required to produce a medical certificate of fitness in the form prescribed in S. R. 3 from the Medical authority competent under the provisions of Supplementary Rule 4.

Exception.—See exceptions granted under S. R. 4-A.

NOTE.—An apprentice for the Subordinate Accounts Service should be required to produce a certificate of good health and physical fitness for the public service signed by a Medical Officer not below the rank of a Civil Surgeon at the time of his first appointment as an apprentice.

Communal Composition Statements

51. Each Branch Audit Office should submit to the Central Office by the first week of January each year an annual return in the prescribed form showing the communal composition of the clerical staff in his office. The Administration section of the central office will consolidate these statements (including the statement of the central office itself) for submission to the Comptroller and Auditor General during the month of February every year.

Training of clerks

52. No clerk has any right to be trained in the work of all the sections of the office. While the office will do all it can for his training, it must be understood that his desires and ambitions are subordinate to the interest of the office.

No attempt will be made to give Lower Division Clerks a general training. In particular cases where a Lower Division clerk shows special promise, it will be permissible for the Head of the Office to give him training in more than one section to help him in his efforts to rise to the Upper Division. As a rule, the office will not force any clerk to undergo training in other Sections unless exigencies of the office compel his transfer to form a reserve of men competent to take up duties other than those to which he is accustomed.

53. *Deleted.*

Training of Subordinate Accounts Service Passed clerks of Posts, Telegraphs and Telephones Audit Offices in the accounts work of Telegraphs Engineering Divisional Offices

53-A. Each Deputy Comptroller should, with the previous approval of the Comptroller, arrange for the training of Subordinate Accounts Service passed clerks of his office in the accounts work of the Telegraph Engineering Divisional Offices. The following are the conditions of the Training as accepted by the Director General, Telegraph & Telephone :—

- (1) that the Subordinate Accounts Service passed man deputed from Audit Offices to Divisions for training should have had previous experience of dealing with Engineering Divisional Accounts in Audit Offices ;
- (2) that only one Subordinate Accounts Service passed clerk will be deputed at a time to each Division ; and
- (3) that the Subordinate Accounts Service passed clerk deputed should be exchanged with junior Divisional Accountants only and that the former will be attached as an additional hand to the Divisional Office for 3 or 4 months before he relieves the junior Divisional Accountant.

The trainees should be distributed and not more than one Subordinate Accounts Service passed clerk should be trained in one Division once in 10 years.

During the period of training the officials concerned will each draw his own pay under the provisions of Fundamental Rule 20 wherever he may be required to serve.

NOTE :—The Comptroller and Auditor-General has ordered that his prior sanction to the extra cost to be incurred in connection with the training of Subordinate Accounts Service passed clerks in the accounts work of the Telegraphs Engineering Divisional Offices should be obtained on each occasion.

Temporary Establishment

54. The rules regulating the limit up to which the Comptroller is empowered to entertain temporary establishment in his office as well as in the Branch Audit Offices are laid down in paragraph 332 of the office of the Comptroller and Auditor-General's M.S.O. Head of Offices are not empowered to entertain temporary establishment in their offices without the previous approval of the Comptroller.

All applications for temporary establishment for the Central Office or for Branch Audit Offices which the Comptroller cannot himself sanction should be submitted to the Comptroller and Auditor-General in time for sanction to issue before the actual entertainment of the men or before the expiry of the period for which their entertainment was originally sanctioned.

CONTROL OF ESTABLISHMENT

55. The Subordinate Accounts Service cadre of the Posts, Telegraphs and Telephones Accounts Department is localised and separate for each office. There will be no transfers of members of the Subordinate Accounts Service (including Subordinate Accounts Service passed clerks) from one office to another under the control of the Comptroller save in exceptional cases. Transfers may, however, be made in the Subordinate Accounts Service from the Central Office to the Branch Offices, and *vice versa*. In the cases of these transfers and in the exceptional cases of transfers between the Branch Offices, the pay of the men transferred will be fixed under Fundamental Rule 22 in the scale of pay of the office to which the transfer is made.

Passed clerks will receive promotion as Accountants within the offices to which they belong.

The posts of Senior Divisional Accountant in the Engineering Divisions under the Jurisdiction of each Audit Office form an addition to the S.A.S. cadre of that Audit Office. Members of the Subordinate Accounts Service and Subordinate Accounts Service passed clerks are, therefore, liable to be transferred to these posts in the Engineering Divisions in their audit circle.

Tenure posts

56. The charge of those Sections of the Branch Offices as well as of the Central Office which deal with office establishment matters should not be held by a Superintendent or a Supervisor (by whatever name called) for a period longer than 3 years, without special approval of the Comptroller.

NOTE 1.—Clerks dealing with establishment matters or preparation of the office pay bills should be changed at intervals of 3 years unless this period is extended in a particular case with the prior approval of the Comptroller.

NOTE 2.—No audit clerk should be allowed to remain in the same seat for more than 5 years without the personal concurrence of the Head of the Office.

Clerical Establishment (including Machine-operators, Typists and Sorters).

57. Each office under the Comptroller, Posts, Telegraphs & Telephones has its own separate cadre. The responsibility for the proper utilisation of his staff rests with the Head of the Office. Each section in the office is, however, self-contained with a fixed strength and he may not increase or reduce this strength except temporarily in special emergencies. All alterations in sectional strength which are effective for more than three months must be reported to the Comptroller.

The Comptroller, Posts, Telegraphs & Telephones is authorised to effect permanent transfers of staff amongst the various sections in the offices under his control.

58. For purposes of control of establishment, each office under the control of the Comptroller is broadly divided into two classes, viz., (1) Non-routine audit sections, and (2) Routine audit sections. The detailed procedure that should be observed in regulating the staff of these sections is described in paragraphs 60 to 74-A.

NOTE.—In submitting proposals for increase or reduction of establishment, a month should be reckoned as equivalent to 24 working days and a year as equivalent to 288 working days. In the case of the periodical examination of the staff of the Money Order Section only, the actual number or working days during the period should be taken into account.

Alteration of the strength of non-routine Audit Sections

59. The strength of the Postal Accounts, Gazetted Audit, Telegraphs Traffic and Engineering Audit Sections is not of a flexible nature and cannot respond quickly to changes in the quantity of work. Increases or reductions in strength should be proposed only when a decided change in the quantity of work becomes manifest. The basis of testing the sufficiency of strength in the various sections are given in the following paragraphs.

NOTE.—When applications are made for additional establishment on the basis of statistics of work, the statistics should be thoroughly checked by a Superintendent who has nothing to do with the particular revision of establishment and reviewed by the Gazetted Officer in charge of the Section concerned, who should satisfy himself that the statistics prepared are *prima facie* correct.

Both the preparer and the examiner of the statistics should set their initials in the statement in token of their having done so.

Postal Accounts Section.

60. (a) For the purpose of determining the staff for the Postal Audit Section, one first class Post Office is taken as a unit and the Upper Division staff is calculated by applying the formula $N + \frac{N}{8}$ where N denotes the number of such unit. The staff for Booking work is calculated at a rate of 1 Upper Division clerk for every 18 offices in addition to the staff so fixed.

NOTE

Karachi G.P.O. = 4 first class Offices

Lahore G.P.O. = 4 first class Offices

Dacca G.P.O. = 4 first class Offices

Chittagong

G.P.O. = 2 first class Offices

Khulna H.P.O. = 3 first Class Offices

Two 2nd class Offices = 1 first class Office

(b) Lower Division staff is calculated as per standard prescribed in paragrape 74.

Gazetted Audit Section

60-A. The staff for the Gazetted Audit Section in the Posts, Telegraphs and Telephones Audit Offices is determined according to the following formula.

1 Upper Division auditor for every 65 officers under the audit jurisdiction, plus 50% of the total staff thus arrived at for miscellaneous work. The additional staff for miscellaneous work should not, however, exceed two Upper Division Clerks in any case.

Telegraph Traffic Section.

61. For purposes of regulating the establishment in the Telegraph Traffic Section of Branch Audit Offices, the telegraph Signal offices, excepting the very big ones, e.g., Central Telegraph Offices in Karachi, Lahore, Dacca, etc., are divided into the following three classes :—

A.—Offices with 20 or more Telegraphists or Telegraph masters.

B.—Offices with 10 to 19 telegraphists or telegraph masters.

C.—Offices with less than 10 telegraphists or telegraph masters.

The basis on which staff is sanctioned for work in connection with these offices are indicated below :

One Upper Division Clerk is admissible for three 'A' or five 'B' or eight 'C' offices. In the case of very big telegraph signal offices mentioned above, one Upper Division Clerk is admissible for every 100 telegraphists or telegraph masters attached to these offices.

NOTE 1.—The Scale prescribed above includes miscellaneous work (including the work of a reference clerk) done in the Telegraph Traffic Section for which no separate staff is admissible. One man out of the staff admissible according to the above formula should be in the Lower Division for reference work.

Telegraph Engineering (Establishment) Section.

“61-A. The staff for the T.E. (E) Section in the Posts and Telegraphs Audit Offices is determined according to the following rates prescribed for the different kinds of work.

(a) Upper Division Staff :—

Items of work		Rate
(1) Contingent and other vouchers	.. .. .	40 per man per day
(2) Adjustments	.. .. .	20 " " " "
(3) Statements	.. .. .	2 " " " "
(4) Transfer transactions	.. .. .	20 " " " "
(5) Advices of transfer debits	.. .. .	30 " " " "
(6) Establishment bills of Engineering, Telephone & Electrical Supervisors	.. .. .	100 Officials per man per month.
(7) Establishment bills of other officials	.. .. .	2,400 Officials per man per month.
(8) Travelling Allowance bills	.. .. .	2,000 Officials per man per month.
(9) Pre-audit Bills	.. .. .	5 per man per day.
(10) Objection Statements	.. .. .	5 " " " "
(11) Reminders to Objection Statements	.. .. .	25 " " " "

Items of work	Rate
(12) U. O. references received and issued	3 ,, ,,
(13) Letters Received	15 ,, ,,
(14) Letters Issued	10 ,, ,,
(15) Half-Marginal issued	20 ,, ,,
(16) Annual returns	1 man for 2 days per return.
(17) Cash audit, check of account current schedules and other miscellaneous work	1.5 days for each division.
(18) Audit of Radio Accounts	According to para 61 above.
(19) Broad Cast Receiver Licenses	200 Licenses per man per day.
(20) Check of rent returns and data statements	11 returns per man per day.

[Auditor General's letter No. 819-NGE/199-42, dated the 13th May, 1942.]

The total staff admissible on the basis of prescribed rates mentioned above and the latest volume of work, should be reduced by 5 man in consideration of relaxations of audit and reductions of work which were made on or before 1931.

(b) *Lower Division Staff*.—The staff for record and reference work of the section is calculated as per rates prescribed in para. 74 *ibid*.

NOTE.—66-2/3% of the total outward letters should only be taken into account in determining the staff required for item (14) above.

Technical Audit Section

62. The work of this section consists mainly of the following items :—

Works Audit (including Estimate and Postal Buildings) Group.

1. Scrutiny of allocation on Estimates relating to Lines and Wires, Apparatus and Plant and Buildings including Postal Buildings.
2. Scrutiny of statement of un-anticipated credits.
3. Audit of schedule docket, vouchers, etc., and issue of objections.
4. Posting the Register of works from A.C.E.-12 returns, schedule docket, debit schedules, etc., and issue of objection.
5. Maintenance of objection books and adjustment registers in respect of objections referred to in item (3) and (4) above.
6. Check of classification of expenditure on works and maintenance of adjustment Books, etc, for sending abstracts, etc, to Book section and A.O.T.R. for incorporating corrections in the Detail Book.
7. Maintenance of Reconciliation Register for cash and store changes on works and subsidiary Register to watch allotments on Minor works.
8. Scrutiny of the completion reports and classification of un-allocated expenditure and maintenance of Registers to watch complete disposal of complete on reports.

9. Sending Approximate Actual figures to Book Section for submission to Comptroller, Posts, Telegraphs & Telephones.

10. Sending statement of fluctuating charges to Book Section for onward transmission to Heads of circles.

11. Adjustment of freight charges for the clearance of freight suspense head.

12. Adjustments to relieve Block Capital Account of the Department. -

13. Preparation of statement of capital building charges and maintenance of Loose Leaf Ledger for Buildings.

14. Preparation of Appropriation Accounts in respect of work changes for submission to the Comptroller, Posts Telegraphs, & Telephones.

15. Annual revision of the average cost of each type of posts, wires etc.

16. Preparation of capital bills in respect of works for which recoveries have to be made from the public and other Government departments and maintenance of a Register to watch recoveries of such bills.

17. Submission of figures connected with the opening of guaranteed offices.

18. Maintenance of Register.

(a) showing disposal of un-serviceable stores,

(b) of Project Estimates,

(c) of Assets sold, abandoned, etc., without replacement,

(d) for rectification of misclassification.

(e) for inter branch transfer of buildings,

(f) showing expenditure booked under Abstract 'L'.

19. Miscellaneous statements, etc.

Railway and Guarantee Bills Audit Group.

1. Maintenance of Register to watch receipt of half-yearly returns in respect of Railways and canals and scrutiny thereof.

2. Preparation of half-yearly bills against Railways and canals.

3. Maintenance of sub-Ledger of guarantees.

4. Intimation of actual cost of Lines and Apparatus and Plant for guaranteed offices to Heads of circles.

5. Preparation of bills of guaranteed offices.

6. Watch of recoveries of deficit of guarantees.

Telephone Audit Group.

1. Adjustments of telephone rent and telephone call bills accepted by civil and Railway Accounts Offices and received from the Accounts Officers, Telephone Revenue.

2. Preparation of advance and final schedules for intimation of adjustments to Accounts Offices.

3. Checking of telephone rent and telephone call fees sub-Ledger accounts received from the Accounts Officers, Telephone Revenue.

4. Verification of Post Office collection statements of telephone revenues.
5. Examination of cases of refund of telephone rent adjustable by book transfer.
6. Scrutiny of reports on inspection of telephone accounts in the Divisional and Accounts Officers, Telephone Revenue Offices by the T. I. of Phone Accounts before issue.
7. Disposal of telephone inspection reports.
8. Scrutiny of Progress reports received from the T. I. of Phone Accounts.

Standard rent Assessment Group.

1. Checking of data statements showing assessment of standard rent of Departmental buildings.

The Upper Division staff for the works Audit and Telephone Audit Groups is calculated according to the following prescribed rates, while that for the other groups is fixed on non-item basis :—

Works Audit Group.—An all round rate of 2·25 estimates per man per day.

Telephone Audit Group.—A rate of 35 bills per man per day for all the items of work in connection with adjustment of bills. For the rest of the group, *i.e.*, maintenance of sub-ledger of Trunk call fees, disposal of inspection reports, etc., 1 extra hand for each Audit Office has been fixed.

Central Section

62-A. The general duties of the central section in the Branch Audit Offices and the broad outlines of the work as expected of the section are indicated below :—

- (i) Appropriation Audit of fixed and fluctuating changes by circles and all correspondence in connection therewith.
- (ii) Maintenance of the register of allotments in Form SY-268.
- (iii) Maintenance of the check register of fixed and fluctuating changes in Form A.G.P.T.-90.
- (iv) Monthly submission to Heads of circles of statements of fixed and fluctuating changes showing the booked figures.
- (v) Filling up of forms Bgt-15 and 16.
- (vi) Transmission of forms B and C showing original grants modifications and final grants with explanation for modifications to the Director General of Posts and Telegraphs after verification.
- (vii) Preparation of draft note for Appropriation Accounts and the Audit Report and all work in connection therewith.
- (viii) Systematic examination of the Review Reports and Inspection Reports with a view to seeing whether there are important points of a general character which are worth taking up.
- (ix) Issue of the Inspection Reports after check and scrutiny.
- (x) Examination of the reports of the Public Accounts Committee and other important reports, if any, with a view to seeing if they suggest any investigation.

(xi) Pursuit of general question of some importance or common to various Section.

(xii) The work of investigating fraud cases and drafting paragraphs for the Audit Report.

NOTE 1.—The work detailed in item (x) should be done by the Accountant in charge in addition to his other duties.

NOTE 2.—The work detailed in item (ix) may, at the discretion of the Deputy Comptroller be allotted to any other Section or sections.

The staff of the Central section has been fixed as shown below :—

Branch Audit Office	Upper Division Clerk	Lower Dn. Clerk
Lahore	3	—
Dacca	5	1

Pension Audit Section.

62-B. The strength of the Pension Audit Section in the Branch Audit Offices is determined on the basis of the following rates prescribed for the different kinds of work.

Upper Division staff

(1) Verification cases	5	per man per day.
(2) Pension report cases	2	” ”
(3) Preparation of Pension Payment Orders	12	” ”
(4) (a) Audit of 16-2/3% of vouchers	150	” ”
(b) Checking of the remaining 83-1/3% vouchers	300	” ”
(5) Anticipatory pensions	10	” ”
(6) Gratuities	18	” ”
(7) Commutation Report cases	6	” ”
(8) Preparation of Commutation Payment Orders	12	” ”
(9) Correspondence	15	” ”
(10) Miscellaneous work	10%	of the staff fixed in respect of items (1) to (9) above.

Lower Division staff

(11) The staff for record and reference work of the section is calculated as per standards prescribed in paragraph 74.

NOTE 1.—In determining the staff for audit of the vouchers of pension payment, 16-2/3% and 83-1/3% of the total number of vouchers should be taken into account for the purpose of applying the rates prescribed in items 4(a) and (b) respectively.

NOTE 2.—The statistics of inward letters only should be taken into account in applying the rate prescribed in item (9) above.

Alteration of the strength of routine Audit Sections

63. The strength of the routine Audit Sections, e.g. Money Order, Savings Bank, cash certificates, etc., is of a flexible nature and varies with the number of transactions in the Post Offices which entails a corresponding change in the amount of work in the Audit Offices. For the purpose of regulating the establishment in

these sections, the work in each section is broadly classified into two divisions viz., (1) item work, and (2) non-item work. The staff employed on item work is regulated according to the standard rates prescribed by the Comptroller for each kind of work. In the case of non item work, no standard rates have been prescribed and the staff engaged on this work should on no account, be increased or decreased without the concurrence of the Comptroller.

64. At the beginning of each calendar year, the Head of each office should determine the effective strength of each of the sections mentioned in paragraph 63 on the basis of the average number of transactions during the preceding calendar year and submit proposals to the Comptroller in respect of each section not later than the first week of February. The staff thus worked out will form the basic staff of each section for the next financial year and about 10 per cent of this staff should be shown as temporary with a view to allow for fluctuations during the year.

65. In the case of routine Audit Sections where the increase of work is only reasonable and where the staff is determined on the basis of the estimated transactions, the Head of the office should, at the beginning of each period during which there is expected to be a marked increase or decrease in the number of transactions, make a forecast of the number of transactions during the period and submit proposals to the Comptroller for additional staff, or himself reduce the staff reporting the full facts to the Comptroller. In marking the forecast about the number of transactions, the Head of the Office should apply the following formula and at the same time take into account other factors which may come to his knowledge :—

$$X = \frac{AB1}{A1}$$

When X = the number of transactions during the period under consideration.

A = the number of transaction during the preceding period.

A1 = the number of transactions during the corresponding period of the previous year,

B1 = the number of transactions during the period of the previous year corresponding to the period under consideration.

Money Order Section

66. The following rates are prescribed for different kinds of work in the Money Order Section of the Postal Audit Offices.

Details of work	Class of work	Daily rate per man.
1. Examination of Paid List First stage.	Lower Division	8,000
2. " " Second stage	" "	3,600
3. " " Third stage		
(a) Reconciliation	Upper "	6,600
(b) Counting	.. Lower "	10,000
(c) Other Incidental work	.. " "	40,000
4. Sorting by Head Offices	.. Sorter	{ 4,500 for Dacca Audit office. { 3,600 for Lahore Audit office.

Details of work		Class of work		Daily rate per man
5.	Sorting by Sub-Offices	Sortes ..		4,500
6.	Serially arranging	„ ..		2,000
7.	Counting	„ ..		14,000
8.	Examination of Issue Lists (First stage).	Lower Division		7,000
9.	Examination of Issue Lists (second stage).	„ „		8,500
10.	Checking of Money Order Summaries with the help of Comptometers.—			
	1st stage—checking totals of summaries.	Lower Division		2,400
	2nd stage—totalling the progressive totals in the abstracts.	„ „		1,650
	3rd stage—reconciliation ..	Upper „		550
11.	Debit checking (First month four-fifths of the total).	Lower „		1,800
12.	Debit checking (Second one fifth of the total)	— „		1,600
13.	Picking out unchecked items ..	„ „		10,000
14.	Auditor Debit check Group ..	Upper Division, „		17,000
15.	Correspondence in connection with the issue of duplicates, etc.	„ „		30
16.	Void Money Orders	„ „		20
17.	Objection Books	„ „		140
18.	Re-issued Money Orders.. ..	„ (Monthly Division)		10
19.	Telegraph Rupee Orders.. ..	„ „		80
20.	Telegraph Sterling Orders ..	„ „		65
21.	Trade charge Money Orders including cash on Delivery Money Orders.	„ „		100 for Dacca and Lahore Audit Offices.
	1st stage—Sorting according to Audit circle.	„ „		2,900
	2nd stage—Preparation of extracts for different Audit Offices.	„ „		350
	3rd stage—Reconciliation 4th stage—Debit checking.	„ „		2,000
	(a) Circle marking	„ „		2,100
	(b) Sorting	„ „		1,500
	(c) Checking with outward List ..	„ „		1,800
	(d) Adjustment, etc.	„ „		..

These rates were applicable for Nagpur Audit office before independence. These rates have not been adopted in Lahore Audit Office in Pakistan due to the number of transactions being very small. These will be brought into use with prior approval of the Comptroller as and when increase in the number of transactions warrant their adoption.

Details of work	Class of work		Daily rate per man.	
22. Other items of work including cash on Delivery Money Orders.	Upper	Monthly Division)	300 for	Lahore Office only. Audit
23. Inward Money Order with inward cash on delivery	"	"	350	} for Dacca office only. Audit
Outward Money Order with outward cash on delivery	"	"	150	
24. Putting up check slips .. ..	..	.. Lower Division	35	
25. Disposal of letters .. ..	..	.. " "	30	

Customs Duty Audit Section.

66. A.—The following rates are prescribed for different kinds of work in the customs Duty Section of the postal Audit Offices :—

Items of work	Class of work	Daily rate per man
1. Checking of totals of parcel bills, statements, abstracts, on Comptometer.	Lower Division	6,500
2. Examination of schedules, check of totals on comptometer.	Do.	2,600
3. Examination of schedules, reconciliation of totals with Post Office totals.	Do.	5,000
4. Check of credits.		
(a) First month	Do.	1,500
(b) Second month	Do.	1,000
5. Objection book and credit check.	Upper Division	140 per man per month.
6. Search bill work :		
(a) Picking out unchecked items.	Lower Division	10,000
(b) Issue of search bills	Do.	75
(c) Disposal of search bills received back with replies.	Do.	30
7. Arranging and counting of receipts and memos	Do.	4,000
8. Sorting :—		
(a) First counting	Sorters	14,000
(b) Exchange Office throwing	Do.	4,500
(c) Throwing by thousands	Do.	4,500
(d) Serial sorting	Do.	2,000
(e) Final counting	Do.	14,000
9. Record and reference	Lower Division	As in para 74 below.

Savings Bank Section.

67. The Savings Bank Section of each Postal Audit Office is divided into groups which are so arranged that there are not more than 10,000 transactions per month on an average to be dealt with in each group. The staff of each group should be as follows :—

- Two Upper Division Auditors.
- One Lower Division Journal clerk.
- One Lower Division Machinist.
- One Sorter.

In addition to the staff so fixed on the basis of groups, Upper Division Auditors are allowed separately for the Transfer and the Dead Account work of the section at the following rates :—

- (a) Transfers—18,000 transfer transactions per man per year.
- (b) Dead Accounts—6,000 transactions of Dead Accounts per man per year.

Five Upper Division clerks designated 'Supervisors' are allowed for every six groups for correspondence and supervision work and for work in connection with the agreement of balances. Besides there is one extra Lower Division machinist for every four machine-operators. In addition to this, there is a separate Upper Division staff for Head Office and Transfer Groups and a separate Lower Division staff as per standard prescribed in paragraph 74 for reference work.

68. The daily out turn has been fixed at an average rate of 700 items for posting and 2,750 items for listing.

69. The group organisation of the Savings Bank Section renders it inexpedient to change the staff during the year, except when the growth of work is so phenomenal that increase of staff is imperative. Any change in the number of groups will necessitate a redistribution of work in the entire section. The staff for the Savings Bank section is, therefore, calculated once a year under the orders in paragraph 64 above. To the average monthly transactions of the previous year should be added an allowance for growth of work equivalent to the average monthly increase of the last three years. The resultant number of transactions divided by 10,000 will fix the number of groups. An excess of 3,000 or more transactions over the multiple of 10,000 at the beginning of the year will justify the formation of an additional group.

Cash Certificate Section.

70. The work of the cash certificate Section (where Cash Certificate, Defence Savings Certificate, National Savings Certificate, Pakistan Savings Certificate, etc., transactions are audited) is broadly classified into "non-routine" and "routine", the former entrusted to the Upper Division staff and the latter to the Lower Division staff. The strength of Upper Division staff and of a few Lower Division staff has been fixed on non-item basis and does not change during the course of the year with the fluctuation of transactions while the Lower Division staff of item workers is of a flexible nature and is calculated from time to time according to the principle indicated in the following sub-paragraph.

The staff of item workers is sanctioned quarterly on the basis of the latest available transactions of issues and discharges of cash certificates. Defence Savings Certificate, Pakistan Saving Certificates, etc., inclusive of the number of the cancelled and spoilt certificates for three months. The Head of each office should, however, review the position every month on the basis of the quarterly transactions. If this monthly review discloses decrease of one full clerk or more, the reduction should be carried out promptly and a report should be sent to the Comptroller. If on the other hand it discloses an increase of one full clerk or more the Comptroller's previous sanction may be obtained for the additional staff.

The following rates are prescribed for the calculation of the Lower Division staff of item workers :—

Description of work	Daily rate per man for	
	Cash certificate	Defence Savings Certificate.
1. Examination of issue Lists ..	600 items of issues.	700 items of issues.
2. Examination of summaries, posting of issues in the Issues Registers and proof of postings.	500 "	600 "
3. Examination of discharge Lists and summaries.	300 items of discharges	350 items of discharges.
4. Audit of C.C., D.S.C. and preparation of classification slips.	60 certificates	60 Certificates.
5. Posting of discharges, proving and picking of transfer.	200 "	200 "
6. Record and reference work.	As per standard rates given in para 74 below.	

NOTE 4.—In view of large number of offices under its jurisdiction one extra Lower Division clerk is allowed to the office of the Deputy Comptroller, posts, Telegraphs & Telephones Lahore.

NOTE 2.—The rates of work prescribed in respect of the Defence Savings Certificate should be applied to National Savings Certificates transactions also.

NOTE 3.—The following rates are prescribed for the calculation of staff for the annual verification of unsold certificates :—

(i) C.C.—11,000 items per Lower Division clerk per month.

(ii) D.S.C. and N.S.C.—17,000 items per Lower Division clerk per month.

[Auditor General's letter No. 1013-NGE/207-46 dated the 27th May 1946].

NOTE 4.—The rates of work prescribed in respect of Defence Savings Certificates should be applied to all Savings Certificate since issued in Pakistan.

General Provident Fund Section

71. The following rates are prescribed for determining the effective strength of the General Provident Fund Sections of Branch Audit Offices :—

(1) One Lower Division machinist for 7,500 accounts.

(2) One Upper Division Auditor for every 2,000 accounts : one Upper Division Auditor for every 2,750 Policy cases.

(3) Lower Division Reference Clerk—as per standard given in paragraph 74 below.

POSTAL INSURANCE SECTION

72. The basis staff for the Postal Insurance section should be examined annually on the basis of transactions as laid down in paragraph 64. The actual requirement of the Section should, however, be examined half-yearly by the 10th of May and 10th November on the transactions of the previous six months, November to April and May to October respectively. The following rates are prescribed for the calculation of staff :—

1. Examining the eligibility of the life accepted and checking the terms of policies proposed to be issued 440 per U.D.C. per month.
2. Checking of—
 - (a) Memos of calculation of final payments on the maturity of policies 5 per U. D. C. per day,
 - (b) Calculation for surrender value of policies .. Do.
 - (c) Calculation and examination of the terms of all conversions and commutations before the same are intimated to the insurants and checking the memos of converted policies after acceptance of the terms of conversion, etc. by insurants .. Do.
 - (d) The refund orders after examining the proposals for refund 8 per U. D. C. per day.
 - (e) Other items of work *e.g.* examination of the register of premia admitted on the basis of collateral evidence 10 per U. D. C. per day.
3. Receipts and Despatch—

Inward Letters	40	per day per L. D. C.
Outward Letters	100	per day per L. D. C.

1. AUDIT OF ACCOUNTS :—

- (a) Receipts : Scrutiny of monthly schedule and certified list of PLI Receipts and Checking the reconciliation between the total amount of schedules and list as arrived at in the broad sheet and booked figures.
- (b) Payments : Scrutiny of monthly schedules of PLI payments and checking of reconciliation between the total amount of the schedules as arrived at in the Broad sheet and Booked figures.

2. REVIEW OF COMPILATION PREPARED BY PLI ACCOUNTANTS OFFICE FOR EFFECTING ANNUAL VERIFICATION OF :—

- (a) Receipts, and
- (b) Payments (with booked figures).

3. AUDIT OF PAYMENTS ON ACCOUNTS OF :—

- (a) Medical fees paid.
- (b) Refund of medical fees.
- (c) Matured policies.
- (d) Surrendered policies.
- (e) Refund of Premia.
- (f) Honoraria to convasser etc.

4. AUDIT OF PREMIA : CHECK of postings made in the Ledger Cards with the entries in the monthly schedules and certified lists.

5. ANNUAL REVIEW OF LEDGER CARDS.

6. MISCELLANEOUS ITEMS OF WORKS :

- (a) Correspondence.
- (b) Preparation of statistics for staff.
- (c) Checking of calculation and adjustments of :—
 - (i) Cost of working the post office Insurance fund.
 - (ii) Interest on the balance of Post Office Insurance Fund.
 - (iii) Missing credits admitted on the basis of C.E.

7. ISSUE OF DUPLICATE PREMIUM RECEIPT BOOK.

- (a) Review of entries in the register that fees of As. -/8/- has correctly been noted against relevant item.
- (b) Monthly Review of entries in the Register that credits have been noted against corresponding items.

Government Securities Section.

73. The following rates are prescribed for determining the effective strength of the Government Securities Section of the Dacca Audit Office :—

<i>Nature of work</i>	<i>Staff</i>
(I) ITEM WORK	
(i) <i>Upper Division</i>	
(a) Interest Group	One auditor for every 2 Lower Division Clerks for checking and other audit work.
(b) Account Group	(i) For Accounts work proper :— <ul style="list-style-type: none"> (a) Fixed staff consisting of one Upper Division hand <i>plus</i> (b) additional Upper Division staff at the rate of 325 applications per man per month. (ii) One auditor for every 10,000 ledger accounts for compilation and reconciliation work.
(ii) <i>Lower Division.</i>	
(c) Application Group	1,480 applications per man per annum.
(d) Interest Group	6,240 interest orders per man per annum.
(e) Reference Group	According to the rates prescribed in paragraph 74 below.
(II) NON—ITEM WORK	
(i) <i>Upper Division</i>	
(a) Application Group	6
(b) Imprest (stock) Group	2
(c) Miscellaneous Group	5
(d) British Postal Orders etc.	2
(e) Interest Group	1 for every 2 Lower Division Clerks allowed on non-item basis.]
(ii) <i>Lower Division</i>	
(a) Miscellaneous	1
(b) Interest Group	4

NOTE 1.—The strength of the item work Groups should be examined half-yearly according to the rates shown above and the result reported to the Comptroller.

Nature of work Staff

NOTE 2.—The method of calculation described above is a reproduction of that prescribed for pre-independence Calcutta Audit Office as amended from time to time. In Pakistan so many items of work are not required to be attended to in the Government Securities Section of the Dacca Audit Office as the issue of Government Securities has not so far been introduced after independence. The strength of this section has accordingly been fixed provisionally on an *ad hoc* basis as below. :—

Upper Division	..	..	..	1
Lower Division	..	..	..	2

73.A. The following rates are prescribed for the calculation of staff for Pakistan Postal Orders work :—

(a) For audit etc. work in all the Branch Audit Offices :—

Item of work		Class of work	Rate
(i) Audit etc.	..	Upper Division	1,000 P. P.Os. per man per day.
(ii) Counting	..	Sorters	14,000 P. P.Os. per man per day
(iii) Serial Sorting	..	Do.	4,500 P. P.Os. per man per day for each throw.
(iv) Serial arranging	..	Do.	2,000 P. P.Os. per man per day.

(b) For final sorting and arranging on all Pakistan basis in the Lahore Audit Office :—

Item of work		Class of work	Rate
(i) Counting	..	Lower Division	14,000 P. P. Os. per man per day.
(ii) Serial sorting	..	Do.	2,000 P. P. Os. per man per day.
(iii) Re-arranging	..	Do.	1,600 P. P. Os. per man per day.

NOTE.—One additional Upper Division clerk is allowed to help the cashier in the Lahore and Dacca Audit Offices for maintaining the central stock of Pakistan Postal Orders and doing other work in this connection.

Record and Reference

74. The effective staff for the record and reference groups of each section in offices under the control of the Comptroller should be determined according to the following standard rates :

Description of work	Rate per day
For indexing inward letters, etc., in all sections, except the Record Section.	60 per man
For indexing outward letters, etc. in all sections, except Record section.	60 per man
For indexing inward and outward letters in the Record section.	150 per man

For despatching letters, etc., in all sections other than the Government securities section of the Postal Audit Office in Dacca.	260 per man.
For despatching letters, etc. in the Government Securities Section.	200 per man
Typing letters.	700 lines per typist.

Telegraph Check Section.

74-A. The following rates are prescribed for different kinds of item-work in the Telegraph Check Section :—

Details of work	Class of work	Rate per man
<i>Foreign Group</i>		
1. Audit of Outstanding messages	Upper Division	170 per day.
2. Audit of Radio messages	Do.	25 per day (all inclusive).
3. Audit of Transit messages	Do.	1,200 per month (all inclusive)
4. Listing of Foreign deposit account messages.	Machine operator	1,250 per day.
5. Audit and Accounting of messages to Ceylon or Burma.	Upper Division	20 per day.
6. Audit and Accounting of messages to other Foreign countries.	Do.	10 per day.
<i>Inland Group</i>		
7. (a) Audit of inland 'sent' messages (other than Press) of Departmental.	Do.	850 per day.
(b) Audit of inland 'sent' messages (other than Press) of Combined Offices.	Do.	600 per day.
8. (a) Audit of inland 'sent' messages (other than Press) of Bearing Press messages.	Do.	100 per day.
(b) Press Bill posting on Burrough Machine.	Machine operator	750 per day
(c) Press Bill posting on Remington Machine.	Do.	550 per day.
(d) Preparation of slips relating to (b) and (c) above.	Do.	1,500 per day
(e) Writing code numbers and sorting slips	Lower Division.	1,000 per day.
<i>Pairing Group</i>		
9. Pairing of 'sent' messages with 'B' or 'C' copies.	Do.	1100 per day.

Details of work	Class of work	Rate per man
<i>Message Record Group</i>		
10. Listing messages	Machine Operator	5,000 per day.
<i>Receiving and Sorting Group</i>		
11. Routine Foreign 'A' messages	Lower Division	900 per day.
12. Checking combined office clockets	Do.	175 cover per day.

Register of Establishment

75. Each office should maintain a register of establishment which should record the sanctioned permanent and temporary ministerial establishment of each section of the office. The opening entries of the register will indicate the sanctioned strength of each section as it stood on the 1st June every year and will be attested by the gazetted Officer in charge of the Record Section. All orders sanctioning the creation or abolition of posts during the year will be entered in register and the entries should be checked and initialled by the Supervisor or Accountant of the Record section who will be responsible for maintaining the register correct and up-to-date. A copy of the register should be submitted to the Comptroller on the 15th June every year, showing the establishment as it stood on the 1st June of that year, for verification with the register maintained in the Administration section of the Central Office.

CLASS IV ESTABLISHMENT

76. The entire body of Class IV Government servants (including sectional peons who work under the orders of the Superintendent of the section concerned), is recruited and controlled by the Superintendent or supervisor as the case may be, of the Record Section, under the direction of the Gazetted Officer in charge of that section. Proposals regarding the creation of posts, permanent or temporary, of class IV staff in any Branch Audit Officer must be submitted to the Comptroller.

The sanctioned strength, distribution and scale of pay of class IV staff will be given in the Gradation and Distribution list of establishments of the respective offices.

Health Certificates of Class IV Servants

76-A. The provisions of paragraph 50 apply also in the case of class IV servants.

Medical Certificates of Fitness from Class IV Servants

76-B. Deleted.

Duties of Class IV Servants

77. The orderly peons of Gazetted Officers will be held responsible for the cleanliness of the rooms of their respective Gazetted Officers. Before leaving office they should get the doors of the rooms for which they are responsible locked up securely, and on opening the rooms on the morning of the next working day they should see that nothing has been lost or tampered with.

The sectional peons are responsible for the custody of transit registers and the various articles of the section (*e.g.*, lotas, etc.), usually entrusted to their care. Disciplinary action will be taken against them if any thing is reported to be missing from the sections to which they are attached. It is also their duty to switch off the fans and lights and keep articles of furniture, etc., in their proper places when the section closes for the day. They should also dust the furniture *i.e.*, tables, racks, chairs, etc., on re-opening in the morning of the next working day. The sectional Superintendents should give necessary instructions to the peons attached to their sections and see that they carry out their duties properly.

78. After reporting his attendance every morning in the Record Section, each peon will take over the keys from Durwan, open the doors and windows of the room or rooms to which he is attached and see that the latter are properly cleared. Peons will be held responsible for the cleanliness of the room or rooms to which they are attached.

Duties of Duftries

79. After serving the entire office with ink, etc., which should be done within one hour of the opening of the office the duftries will commence the work allotted to them by the Supervisor or Accountant of the Record Section. The Head Duftry will, as a rule, attend to Gazetted Officers and look after the general requirements of the office. Superintendents of sections to which duftries are lent, should see that the time of the duftries, while working in their sections, is fully occupied and that they are not retained longer than actually required.

80. Following are the duties of the duftry in the Central Office :—

- (1) Serving of ink to the entire staff of the office.
- (2) Seeing that stationery racks of Gazetted Officers are adequately filled with forms, flags and slips, etc.
- (3) Cleaning the pens and inkstands in the officers' rooms and renew the blotting paper rollers, etc.
- (4) Ruling of forms and statements.
- (5) Preparation of paste and do all pasting work such as, pasting of vouchers, circulars, etc., in guard files.
- (6) Stitching of files, transit or other registers.
- (7) Supplying old record files and bundles and replacing them on racks when returned.
- (8) Opening of Dak.
- (9) Packing of parcels, sealing and closing of bags containing Dak, etc.
- (10) Miscellaneous work of all sections such as, pasting of blotting paper rollers, changing the dates of date stamps, etc., etc.

Resignations

81. Permanent clerks and Accountants who desire to resign must give one clear month's notice of their intention to the Head of the Office. In the absence of such notice the pay, if any, due to them up to the date of resignation is liable to be forfeited. Those who wish to apply for appointment else-where must obtain the permission of the Head of the Office before doing so, and a breach of this rule may involve forfeiture of the pay due up to the date of departure from the office if the new appointment is obtained and possibly in the case of a permanent official, lead to a refusal by the Head of the office of permission to take the new appointment.

Position of acceptance of Permanent staff resignations

“Permanent Service” is the result of a bilateral contract for the termination of which the consent of both the employer and the employe is necessary. If a permanent Government servant tenders his resignation, he continues to be in service until the resignation is accepted, for the reason that for the cancellation of the contract of service, the consent of the other party is also necessary. Till his resignation is accepted, the employee continues to be in employment of the employer and, if he absents himself from duty he incurs a penalty prescribed for such default which may be dismissal in certain cases. A permanent Government servant, therefore, continues to remain in service till his resignation is accepted.

[Government of Pakistan, Cabinet Secretariat Estt. Branch, letter No. 13/4/49-Ests (SE) dated the 17th May 1949].

NOTE. 1—Persons employed in a temporary capacity in the ministerial Establishment should be required to give a written undertaking as follows :—

“I understand that my employment under Government is temporary and that my services may be terminated at any time after notice for a period of not less than a fortnight, or pay for the period in lieu of the notice, but without any reasons being assigned. I agree that if I wish to resign my employment I shall give notice in writing for a period of not less than a fortnight of my intention to resign or in default, forfeit to the President such sum, not exceeding my pay for a fortnight, as the appointing authority may fix.

I also understand that if I absent myself from duty before the acceptance by Govt. of my resignation from my employment, I shall be liable to disciplinary action, which may involve disqualification from future employment under Government.

It is agreed that the stamp on this instrument shall be payable by the State”.

[Government of Pakistan, Cabinet Sectt. (Establishment Division) Karachi, Office Memorandum No. 5/13/48-Ests (ME), dated the 8th September, 1948, as amended by their office Memorandum No. 5/13/48-Ests (ME), dated the 3rd August, 1949 and 24th July, 1951 and No. 1/34/57-ME, dated the 28th May, 1958 and No. 1/21/58-ME dated the July, 1958].

NOTE 2.—See Annexure 2 to this Chapter, regarding measures to be taken to prevent drift of ministerial staff from one office of the Central Government to another.

A Class IV Government servant, whether permanent or temporary, desiring to resign his appointment, is required to give one week's notice. In the absence of such notice he should forfeit one week's pay.

Gradation Lists of Office Establishment

82. A printed list showing the sanctioned establishment, both gazetted and non-gazetted, will be issued every year by each Branch Audit Office. The names of the members of the establishment will be shown in this list in order of seniority and other particulars as detailed below, will be shown against the name of each individual. The list should be corrected up-to-the 1st day of July of the same year.

- (a) No.
- (b) Name.
- (c) Educational Qualifications.
- (d) Caste or Race.
- (e) Section to which attached.
- (f) Commencement of continuous service in the office.

- (g) Date of birth.
 (h) Date of permanent appointment in the Department.
 (i) Date of next increment.
 (j) Pay on 1st April.
 (k) Remarks.

NOTE.—If any member of the establishment is transferred to this Department from another Department of Government the date of commencement of his permanent service in that Department should be shown in the "Remarks" column of the List.

The number of copies required to be printed by the Central Office as well as by each Branch Audit Office and the distribution of those printed lists among other offices is shown in the table given below :—

Name of office	No. of copies to be printed	For Office use.	To be supplied to				
			Cr. & Ar. Genl.	Central Office.	Other Postal Audit Offices.	Audit Officer conerned.	Divisional Engineers, Telegraph, Telephone, etc.
1. Central Office	150	8	4	20	40	3	75
2. Deputy Comptroller, Posts, Telegraphs & Telephones, Lahore.	50	35	3	5	6	1	—
3. Deputy Comptroller, Posts, Telegraphs, & Telephones, Dacca.	50	35	3	5	6	1	—

The general gradation list for the Subordinate Accounts Service staff attached to all the Branch Audit Offices will be included in the Gradation List of the Central Office as an appendix thereto. The seniority list of the Senior and Junior Divisional Accountants and "Divisional Test" passed clerks will also be shown in another appendix to the same list.

NOTE.—Due date for sending the list to the press is 15th July.

Pay and allowances

83. The scales of pay of Accountants and of the clerical establishment sanctioned for the different offices, are shown in the Gradation Lists of the offices concerned (*vide* paragraph 82).

NOTE.—The average cost of the posts on time scales of pay sanctioned for Posts, Telegraphs & Telephones Audit and Accounts Offices is given in Appendix III.

84. Upper Division Clerks on passing the S. A. S. examination are allowed promotion in New Selection Grade.

Special Pay

85. Deleted.

86.

87. The following general conditions govern the payment of special pay to machine operators :—

- (a) If the Supervisor in charge of the group discovers mistakes which give clear evidence of scamped work, the Head of the Office is empowered to suspend the special pay admissible to machine operator.
- (b) The daily out-turn for determining the rate of special pay admissible for a month should be the daily average out-turn during that month. Deficiency in out-turn in one month should not be condoned for the purpose of grant of special pay or higher rate of special pay on the understanding that it would be made up next month.

NOTE 1.—The head of a Branch Audit Office may grant Casual Leave ; or another short leave to the staff of the item work Groups of the office on condition that the full outturn (by extra work) will have to be given for the day for which the Casual Leave or other concessions mentioned above are granted. This condition of full outturn may, at the discretion of the head of the office be relaxed if the work is likely to be current on due dates without any such levy.

NOTE 2.—When the deficiency in outturn is solely due to the absence of the operator on casual leave after the 20th of a month, the operator may be allowed time till the 15th of the next month to make up the deficiency. The special pay in such cases should be drawn only after the deficiency is made up unless the outturn for casual leave is waived under Note 1 above.

- (c) Special pay may be granted to machine operators for the period they are required to perform clerical duties owing to a deficiency of the necessary machine work provided that the period does not exceed one month and the operator is not transferred to the clerical cadre. In the former case if the period of non-machine work exceeds one month no special pay should be granted for the period. In the latter case, special pay may be granted for only that portion of the month during which the official actually performed the duties of a machine operator.
- (d) When a machine operator who draws special pay on the basis of his outturn of work proceeds on leave and is allowed to prefix holidays to it, he may be granted special pay for the period of holidays. He may also be granted special pay for the period of holidays affixed to his leave provided he actually returns to machine duties on the expiry of his leave and earns special pay from the date of his return to duty; in this case the rate will be the one at which he earns special pay after his return to duty.

Special pay for Machinists

88. In consideration of the arduous nature of the duties, the Comptroller and Auditor—General has sanctioned the following rates of special pay to the machinists, employed in certain sections of the offices subordinate to the Comptroller including the Central Office to whom Rule 3 of the Revised Rates of Pay Rules does not apply.

The rates of special pay and the conditions of grant (if any) are shown below:—

Office	Section	Rate of special pay	Remarks
Postal Audit Offices, Lahore and Dacca.	Savings Bank Section	Rs. 10 for 600 postings or 2,400 listings per day.	
		Rs. 12-8 for 700 postings or 2,800 listings per day.	
		Rs. 15 for 800 postings or 3,200 listings per day and above.	

Office	Section	Rate of special Pay	Remarks
	General Provident Fund Section.	Rs. 10 for 450 postings or 800 listings per day. Rs. 12-8 for 525 postings or 1,000 listing per day. Rs. 15 for 600 postings or 1,200 listings per day.	
	Money Order Section-Paid List Comptometer Operators.	Rs. 10 per month for 3,600 items per day and above.	
	Issue List Comptometer Operators.	Rs. 10 per month for 7,000 items per day and above.	
	Telegraph Check Section		
	Message Record Group.	Rs. 10 per 5,000 Messages per day Rs. 12-8 for 6,000 messages per day. Rs. 10 for listing of 130 Enumeration statements of combined offices per day on the Burroughs Machine. Rs. 10 for listing of 45 Enumeration statements of Departmental Telegraph Offices per day on Burroughs Machine. Rs. 10 for listing of 45 Summaries of the H.O.'s in alphabetical order per day on Burroughs Machine.]	This amendment takes effect from the 1st May 1942.
	Foreign Group.	Rs. 10 for 1,250 messages per day. Rs. 12-8 for 1,450 messages per day. Rs. 15 for 1,650 messages per day and above.	
	Booking Group.	Rs. 5 per month in lump.	Employed a machinist for only part of the month.
	Inland Group.	Rs. 12-8 per month for preparation of 1,500 slips per day and in the case of preparation of bills for posting 750 slips on Burroughs Machine or 550 slips on Remington Machine, per day.	Slips are prepared exclusively on Burroughs Machine.
Central Office	Book Section.	Rs. 15 per month.	Subject to the condition that the accounts should be completed and sent out on due dates.

Special Pay should be calculated at the rates fixed for each of the following minor items of work done on machine as shown below.

Item of work done on machine	Equivalents in terms of posting.
1. Each deposit slip.	1 item.
2. Each entry in rough master card	1 item.
3. Each item in fair master cards when prepared by machinists.	1 item.
4. Each entry in memo. of two monthly verification when prepared by machinists.	3 items.
5. Each slip for interest on Government Security when prepared by machinists.	1 item.
6. Each slip for sale of Government Security when prepared by machinists.	1 item.
7. Each slip for purchase of Govt. Security when prepared by machinists.	1 item.
8. Each entry in debit transfer list together with the totalling of the amounts therein.	1½ items.
9. Each entry in the credit transfer list.	1 item.

NOTE.—When a machinist of the General Provident Fund section is required to do the work of a machinist of the Savings Bank Section and *vice versa* the work done in the General Provident Fund Section may be converted into Savings Bank items of work at the rates specified below and the special pay should be calculated at the rates fixed for the Savings Bank machinist.

Posting 450 G. P. F. items equivalent to posting 600 items of S. B. Section. Posting 525 G. P. F. items equivalent to posting 700 items of S. B. Section. Posting 600 G. P. F. items equivalent to 800 items of S. B. Section. Listing 800 G. P. F. items equivalent to listing 2,400 items of S. B. Section. Listing 1,000 G. P. F. items equivalent to listing 2,800 items of S. B. Section. Listing 1,200 G. P. F. items equivalent to listing 3,200 items of S. B. Section.

Revised rate of special pay for Machinists

89. The Lower Division Clerks subject to the new scale of pay employed on accounting machines may be granted special pay at the rates prescribed in paragraph 88.

The Lower Division clerks subject to new scales of pay employed on Comptometer machines shall not get any special pay excepting the comptometer Supervisors of Money Order Sections who shall be eligible for a special pay of Rs. 10 per mensem for supervision work.

[These rules have effect from the 1st February 1936.]

Overtime Allowances in the Savings Bank Section

90. The following overtime allowances are sanctioned for the calculation of interest on Savings Bank Accounts, preparation of dormant account ledgers, Dead Accounts lists and Dead Accounts ledgers :—

	Live Accounts (per 100 accounts)	Dormant Accounts (per 100 accounts)
(i) Original Interest Calculation—	Rs. p.	Rs. p.
(a) Bringing out interest bearing balances of accounts not operated upon, or partially operated upon during the year and checking the interest bearing balances already posted.	2.00	0.37
(b) Totalling the interest bearing balances of the several months.		

	Live Accounts (per 100 ac- counts).	Dormant Ac- counts (per 100 accounts)
	Rs. p.	Rs. p.
(c) Calculating interest on the total interest bearing balances.		
(d) Preparing and totalling interest statements for Postmasters.	0.28	0.28
(e) Agreement	0.09	0.09
(ii) Subsequent checking (20 percent) of original interest calculations	2.00	0.37
(iii) Picking out dormant accounts and preparation of dormant accounts ledgers . . . . .	..	1.12
(iv) Preparation of Dead Accounts lists and ledgers . . . . .	..	1.12

91. The payments are made on the following conditions :—

- (a) That the statement of interest and balance referred to in paragraph 90, is completed and despatched by the 7th June;
- (b) That the ordinary work is made fully current by the 7th of September; and
- (c) The Supervisors of the S. B. section shall check the calculations of interest in accordance with Article 346-A of the Posts and Telegraphs Audit Code, Volume II.

NOTE 1.—A deduction should be made from the amount of overtime allowance of clerks of the Savings Bank section who proceed on leave for more than a week after completing the annual work but before making their normal work current, in the same proportion which the period of absence on leave bears to the total period from the date of commencement of the annual work to the date the work of the section is made current. In order to avoid the necessity for any subsequent recovery on account of the reduction, the amount of the overtime allowance should ordinarily be paid after the date on which the work of the Savings Bank Section, which was allowed to fall into arrears on account of the annual work, is made current.

NOTE 2.—The Senior Accountant in charge of the Savings Bank Section should check interest entries of 3000 accounts in addition to his other duties and the Accountant or each of the Accountants when there are more than one Accountant should check 5000 accounts. The Accountants are not entitled to any overtime allowance for checking interest calculations.

92. In every case in which the interest intimated in the annual statement of interest is found, on a reference received from Postmasters or depositors concerned, to be incorrect owing (i) to an error in posting or in bringing forward balances from the old to the new ledgers or, in fact, to any mistake made in the Audit Office, or (ii) to the interest having been wrongly calculated, a deduction at the following scale will be made, for each mistake, from the special remuneration paid to the clerk at fault for any kind of annual work. In the latter case, if the calculation had been checked, the fine should be recovered from the Supervisor who received the remuneration for checking.

If mistakes pointed out do not exceed 2.	Nil
If mistakes pointed out do not exceed 5.	One anna for each mistake.
If mistakes pointed out do not exceed 8.	Two annas for each mistake.
If mistakes pointed out do not exceed 10.	Four annas for each mistake.

Persons committing more than the ten mistakes will be dealt with specially.

NOTE.—No deduction should be made from the remuneration of a clerk who discovers his own mistake even after the despatch of interest statements, provided the discovery is not the result of references from the depositors or Postmasters. No penalty need be imposed for mistakes detected in course of the prescribed review by Accountants and Supervisors.

93. The particulars of each error should be noted in a register (Form A. G. P&T 1), to be maintained by the Superintendent, in which a separate page should be set apart for each clerk at fault. Before the payment of the special remuneration for annual work the register should be closed after calculation and note of the amount to be deducted from each clerk's claim. The register should then be submitted to the Gazetted Officer for review. An extract from the register should be kept in the personal file of each clerk in which should be entered, from time to time, the mistakes committed by him. Every note in the register and in the personal file should be attested by the clerk himself and by the Accountant. In case in which no penalty is imposed on account of mistakes not exceeding two in number, no note need be made in the personal file of the clerk. If mistakes are discovered after payment of the special remuneration, the deduction at the rate mentioned in paragraph 92 should be made from the establishment pay bill for the month in which the errors are brought to notice. For this purpose the register should, after payment of the special remuneration, be closed monthly and submitted to the Gazetted Officer in charge for review on the first day of every month.

Honoraria for extra work in the Postal Insurance Section.

94. Deleted.

Honoraria for extra work in the Press Bearing branch of the Inland group of Telegraph Check Section.

95. Honorarium at the rates shown below may be granted to the staff of the Press Bearing branch of the Inland group when they are required to work extra hours due to sudden increase of work :—

Preparation of slips	..	..	..	Re. 1 for 500 slips.
Sorting of slips	..	..	..	Re. 1 for 600 slips.
Bill Posting	..	..	..	Re. 1 for 250 slips.

INCREMENTS

Procedure for the grant of increment

96. When an official's increment falls due, the Record section should put up his case for orders through the sectional Superintendent to the Gazetted Officer authorised by the Head of the Office, who should admit formally that the increment has accrued before it is drawn for the first time in the pay bill. The cases of the members of the Subordinate Accounts Service, however, should be submitted to the head of the office.

NOTE 1.—All cases relating to the crossing of efficiency bar should be put up by the Record Section through the sectional Superintendents and the Gazetted Officer in charge of the section to which the officials concerned are attached to the Head of the Office for orders.

NOTE 2.—Crossing of the efficiency bar by members of the Subordinate Accounts Service in the Posts, Telegraphs and Telephones Accounts Offices requires the previous approval of the Comptroller.

NOTE 3.—If the work or conduct of any official is so bad as to justify his increment being withheld his case should be submitted separately to the Head of the office for his orders.

97. The Head of the office is empowered to grant increments (except at the efficiency bar stage) to permanent and officiating members of the Subordinate Accounts Service.

The Head of the office is also empowered to withhold increments of any member of the clerical or class IV establishment. Stoppage of increments of members of the Subordinate Accounts Service, whether permanent, temporary or officiating, and of those clerks who have passed the Subordinate Accounts Service Examination requires the previous approval of the Comptroller.

CROSSING OF EFFICIENCY BARS

Subordinate Accounts Service

98. The members of the Subordinate Accounts Service who either do not reach or fail to maintain the required standard of energy, knowledge of work and ability to control those under them should not receive the same treatment as those who do attain and uphold that standard. A member of the subordinate Accounts Service should be regarded as a "Senior Accountant" when he has crossed the efficiency bar in the Subordinate Accounts Service in the time scales of Rs. 200—15—500 Rs. 250—15—505 and Rs. 335—15—380—20—480—EB—20—660 as the Case may be.

NOTE.—See Note 2 below paragraphs 108.

99. An Accountant will be considered eligible to cross the efficiency bar when he is capable of holding charge of any of the Sections of the Central Office and in the case of the Branch Offices one of the following sections—

Posts and Telegraphs Audit Offices—

1. Gazetted Audit.
2. Money Order—Senior Charge.
3. Savings Bank—Senior Charge.
4. Telegraph Engineering—Technical Audit.
5. Telegraph Engineering—Establishment Audit.
6. Higher Audit.
7. Postal Accounts—Senior Charge.
8. Stores and Workshop.
9. Telegraph Check.
10. Government Security—Senior Charge. (only for Deputy Comptroller, Posts, Telegraphs & Telephones Dacca).

NOTE.—The charge of Postal Accounts, Miscellaneous, is the Senior Charge of the Postal Accounts Sections.

Departmental Examination

Lower Division

and

Typists—Promotion to the Upper Division.

100. A departmental examination will be held every year by the Comptroller in the month of January for testing the fitness of Lower Division Clerks for promotion from the Lower to the Upper Division. This examination will not be considered as a final test of a man's fitness for promotion but will only be considered as raising the presumption that a man is fit for promotion from the Lower to the Upper Division, the final decision resting with the Head of the Office, who should take into account the aptitude of each for duties as an Auditor and regularity in work and attendance. The Lower Division Clerks will rarely, if ever, be promoted to the Upper Division unless they have first passed the departmental examination.

NOTE 1.—A clerk fully passing in Part I only of the Subordinate Accounts Service Examination may be exempted from passing the Departmental Examination altogether.

NOTE 2.—The Comptroller may exempt a clerk, who is regularly deputed to a post outside the Department with official recognition or encouragement or under orders and is in the ordinary course unable to appear in the departmental examination for testing his fitness for promotion from the Lower to upper Division from passing the examination provided that :—

- (i) the clerk has been on deputation for period of two years and is likely to remain on such deputation for another year ;
- (ii) a clerk junior to him has qualified himself for promotion to the Upper Division ;
- (iii) his then superior officer and the officer under whom he last worked in the Department report favourably on his work and conduct.

101. The following special procedure is prescribed for the promotion of typists. Typists aiming at promotion to the Upper Division may be examined in Precise Writing and Drafting on the standard of the paper set for the departmental examination. If they pass, they may be promoted temporarily to the Upper Division against officiating and temporary vacancies according to their turn in a common seniority list of departmental examination passed Lower Division Clerks and typists. For purposes of seniority continuous service as typist will count as service in the Lower Division. The criterion for determining the seniority of a typist in the common list referred to above will be the same as mentioned in paragraph 106 for Lower Division Clerks. On their promotion to the Upper Division they should be transferred to audit duties and will be required to pass in the optional subjects of the departmental examination within two consecutive years following the date of their temporary promotion. Failure to pass the examination within the prescribed period of two years will entail reversion as Typists and loss of their places in the common seniority list. If they pass in the optional subjects after the prescribed limit, the credit of three years' service for earlier passing for purposes of seniority mentioned in paragraph 106 will be reckoned only from the date of their passing the optional subjects and not from the date of passing the examination in Precise writing only.

NOTE 1.—Typists employed in the Central Office who qualify themselves for provisional promotion to Upper Division should not be given such promotion in that office. They may be transferred to the Branch Audit Office at Lahore for the purpose of provisional promotion.

NOTE 2.—The vacancies in the cadre of Typists caused by provisional promotion under this rule may be filled by the employment of temporary typists.

102. Any clerk or typist (permanent or temporary) who has put in not less than 2 years service will be eligible for appearing at this examination. In the case of a temporary Lower Division Clerk, passing the examination will not give him any claim for preferential treatment in the Lower Division itself in any respect. Only the clerks, whose attendance and conduct have been satisfactory, who have rendered the prescribed period of service and who have in the opinion of the Head of the Office and of the Gazetted Officer in charge, under whom they may be working, a reasonable prospect of passing the examination, will ordinarily be allowed to sit for the examination.

NOTE.—For the purpose of this rule, the total service of two years need not necessarily be continuous. Even interrupted service may be taken into account in cases in which the chances of passing the examination are reasonable and the other conditions are fulfilled.

103.

104. The subject of the examination are as follows :—

A. *Compulsory subjects*.—Precis Writing and Drafting.

B. *Optional subjects*.—Any two subjects, the candidate being required to select one subject from each of the two following Groups :—

(a) *Gazetted Audit*.

(1) P.&T. Initial Account Code, Volume I—Chapters 1,4,9,10, Appendices 4, 10 and 20.

(2) P.&T. Audit Code, Volume I—Chapters 7,8,11 and 20.

(3) Audit Code :—

Section IV.—Chapter 2 with Annexures A and B.

(4) *Audit Manual*.—Chapters 4,6,27,29 and Appendix, I.

(5) *Account Code, Volume I*.—Appendix 3.

(6) *Manual of Appointments and Allowances of Officers of the Pakistan P&T Department*.—Chapters II to VIII, XXIX to XXXI, Appendices 1,2,3,4,8, & 11.

(7) *Compilation of the Fundamental Rules and the Supplementary Rules, Volumes I and II*.—General Knowledge.

(8) *P&T. Manual, Vol. IV*.—Appendix. 4.

(9) *P. & T. Manual, Volume II*.—Chapter 10.

(b) *Postal Audit* :

(1) *P. & T. Initial Account Code, Volume I*.—Chapters 1,2,4,5, (Postal Section), 6 (except Article 158) 7,8 (excluding Telegraph receipts), 9,11,12 (except contingent charges of T. T., T.E., and Wireless Branches) 12 (except section III—Telegraph charges 14,15,16,13,20, and 21, Appendices 4,10,14,15-A, 17,18,19,20,23 and 26.

(2) *P. & T. Audit Code Vol. I*.—Chapters 2,3,4,7,10, 11,12,13,14,16, and 20.

(3) *P. & T. Audit Code, Vol. II*.—Chapters 3 and 8.

- (4) *Audit Code*.—
- (i) *Section III*.—Chapters 1,2 and 3.
 - (ii) *Section IV*.—Chapters 2 and 4.
 - (iii) *Section V*.—Chapter I.
- (5) *Audit Manual*.—Chapters 1 (Articles 6 to 11), 5,6,7 (except Articles 145 to 148), 27 and 29.
- (6) *Account Code, Volume I*.—Chapters 3 (Articles 24 to 33 and 40) and Chapter 5, Appendix 3(A) and (B) Sections I, II, and III.
- (7) *Account Code, Volume IV*.—Chapter 19.
- (8) *Manual of Appointments and Allowances of Officers of the Pakistan P.&T. Department*.—Chapters XI to XV, XXIII to XXVIII., XXX to XXXIV, Appendices 3,9,10 and 11.
- (9) *P.&T. Account Code*.—Chapters 1,3, and 4.
- (10) *Schedule of Financial Powers of Officers of the Pakistan P.&T. Department*.—Schedules I to III.
- (11) *P.&T. Manual, Volume IV*.—Appendix 4.
- (12) *P.&T. Manual, Volume II*.—Chapter 10.
- (13) (a) *Post and Telegraphs Compilation of the Fundamental Rules and the Supplementary Rules, Volume I*.—Elementary knowledge—
Section I.—Chapters IV, VI and XI.
Section II.—Division—VI, IX and XXII and XXIII.
- (b) *Compilation of the Fundamental Rules and the Supplementary Rules, Volume II*.—Appendices 4 and 13 (relevant portions relating to the Chapters and Divisions mentioned above), 14,15,15-A, 18 (Pakistan Posts and Telegraphs Department), 18-A, 21, 21-A, 22 and 24.
- (c) *Telegraph Audit* :
- (Traffic and Engineering)
- (1) *P.&T. Initial Account Code, Volume I*.—Chapters, 1,2,4,5, (Telegraph Section), 6, (Art 158), 7, 8 (excluding postal receipts) 9,11,12 (articles 284 to 291, 297, 304 and 305, 307 to 309-A), 13 (excluding Postal Charges), 14,17,18,19 and 20. Appendices 4,10,14 (Sections II and IV), 15-A, 17,18,19 and 20.
 - (2) *P.&T. Initial Account Code, Volume II, (Provisional Issue)*.—Chapters I, II, III and X.
 - (3) *P.&T. Initial Account Code, Volume III*.—Chapters I, II, IV and VIII.
 - (4) *P.&T. Audit Code, Vol. I*.—Chapters 2, 3, 4, (Articles 25, 26 and 30) 7, 10, 11, 12, 13, 14, 15, 16 and 20.
 - (5) *Audit Code*.
 - (i) *Section III*.—Chapters 1, 2, and 3.
 - (ii) *Section IV*.—Chapters 2, 4 and 6.
 - (iii) *Section V*.—Chapter 1.

- (6) *Audit Manual*.—Chapters 1 (Articles 6 to 11) 5, 6, 7 (except Articles 145 to 148) 27 and 29.
- (7) *Account Code, Vol. I*.—Chapter 3 (Articles 24 to 33, 36 and 40).
Appendix 3(A) and (B) Sections I, II and III.
- (8) *Manual of Appointments and Allowances of Officers of the Pakistan P.&T. Department*.—Chapters XIII, XVII, XVIII, XIX, XX, XXI, XXII, XXIII, XXIV, XXVI, XXVII, XXVIII, XXIX to XXXVI. Appendices 3, 8, 9-A, 10, 11 (Non-gazetted portion).
- (9) *Schedule of Financial Powers of officers of the Pakistan Posts and Telegraphs Department*.—Schedules I, II, V, VII, and VIII.
- (10) *P.&T. Account Code*.—Chapters 1, 3, 4.
- (11) *P.&T. Manual, Vol. II*.—Chapter 10.
- (12) *P.&T. Manual, Vol. IV*.—Appendix 4.
- (13) (a) Compilation of the Fundamental Rules and the Supplementary Rules, Volume I.—Elementary knowledge :—
Section I.—Chapters IV, VI and XI
Section II.—Division VI, IX, XXII and XXIII.
- (b) *Compilation of the Fundamental and Supplementary Rules, Volume II*.—Appendices 4 and 13 (relevant portions relating to the Chapters and Divisions mentioned above), 14, 15, 15-A, 18 (Pakistan Posts and Telegraphs Department), 18-A, 21, 21-A, 22 and 24.
- (d) *Stores and Workshop Audit* :
- (1) *P. & T. Initial Account Code, Volume I*.—Chapter 3, Appendices 15 15-A and 26.
- (2) *P. & T. Initial Account Code, Vol. II*.—Chapters I, IV, V and VI.
- (3) *P. & T. Manual, Volume X*.—Chapters I, VIII, IX and Appendix I.
- (4) *P. & T. Audit Code, Volume III*.—Chapter 2.
- (5) *Schedule of Financial Powers of Officers of the Pakistan P. & T. Department*.—Schedules I, II, IV and VI.
- (e) *Book, Budget and Account Current* :
- (1) *P. & T. Initial Account Code, Volume I*.—Chapter 2, Appendices 4 and 18
- (2) *P. & T. Audit Code, Volume I*.—Chapters 3 and 5.
- (3) *P. & T. Account Code*.—Whole of it.
- (f) *Fundamental and Supplementary Rules and Civil Service Regulations* :
- (1) *Compilation of the Fundamental Rules and the Supplementary Rules, Volumes I and II*.—Whole of it (excepting Section VI of Chapter X of Fundamental Rules and Divisions XIII, XIV, XVI, XVII and XIX of Supplementary Rules).
- (2) *Civil Service Regulations*.—Pension Portion only.
- (3) *Manual of Audit Instructions*.—Section III (Pension portion only).
- (4) *P. & T. Manual, Volume IV*. Chapters I (para 32) and IV, Appendices 1-A and 4.

- (5) *Superior Civil Services Rules*.—Rules 13 and 14.
 - (6) *P. & T. Audit Code, Volume I*.—Chapter 9.
 - (7) *Instructions for payment of pensions by Post Offices*.—Whole of it.
 - (8) *Account Code, Volume I*.—Appendix 3 (A, B and D).
 - (9) *Audit Manual*.—Chapter 8.
 - (10) *Pension Audit Manual*.—Whole of it.
- (g) *Book Branch work (of the Telegraph Check Section)* :
- (1) *Message Revenue Audit Code*.—Those rules only that relate to Book and Budget Branch—Chapters I, XI and XII.
 - (2) *Message Revenue Account Code*.—Whole of it.
 - (3) *P. & T. Account Code*.—First three chapters only.
 - (4) *P. & T. Manual, Volume XI (Parts I, II and III)*.—Whole of it.

Group II

(a) *Money Order* :

- (1) *P. & T. Audit Code, Volume II*.—Chapter 6.
- (2) *P. & T. Manual, Volume VI*.—Chapter 7, Parts I to III, Appendices B, B(a), C and C(a).
- (3) *P. & T. Manual, Volume II*.—Rules 679 to 684.
- (4) *P. & T. Guide*.—Section V (clauses 258 to 327).

(b) *Savings Bank* :

- (1) *P. & T. Audit Code Vol. II*.—Chapter 5.
- (2) *P. & T. Manual, Volume VI*.—Chapter 8 (Parts I and II).
- (3) *P. & T. Guide*.—Section VI (Rules for the guidance of S. B. Depositors) and Section VI-A (Post Office Defence S. B.).

(c) *Cash Certificate and G. P. Fund*.

- (1) *P. & T. Initial Account Code, Vol. I*.—Chapter 22 (G. P. F. portion).
- (2) *P. & T. Audit Code, Volume I*.—Chapters 17 (G. P. F. Portion).
- (3) *P. & T. Guide*.—Sections VII, VII-A, VII-B, VII-C and VII-D.
- (4) *Compilation of Provident Fund Rules First Edition 1954 issue*.—Sections 2, 3 and 8.
- (5) *P. & T. Manual, Volume VI-Part I*.—Chapter 9.
- (6) *P. & T. Audit Code, Vol. II*.—Chapter 4.

(d) *Technical Audit of the Telegraph Engineering Branch (comprising Works Audit, Telephone Audit, Railway and Guaranteed Office bills)*:

- (1) *P. & T. Initial Account Code, Vol. I*.—Chapters 1, 2, 3, 4, 7 (Portion relating to Telegraph Engineering), 19, 21, Appendices 4, 5-A, 15, 15-A and 26.

- (2) *P. & T. Initial Account Code, Vol. II.*—Chapters I, II, III, VII to XI.
- (3) *P. & T. Audit Code, Volume III, excluding.*—Chapter 2.
- (4) *P. & T. Manual, IX-Second Edition.*—Chapter V. (In the case of the publication printed in Pakistan—Chapter IV).
- (5) *P. & T. Manual, Volume X.*—Whole of it (excluding Chapters II, VII, VIII and IX).
- (6) *P. & T. Manual, Volume II.*—Chapters IX and X.
- (7) *Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department.*—Schedules I, II, V, VIII and X.
- (e) *Postal Insurance :*
- (1) *P. & T. Audit Code, Vol. II.*—Chapter 1 and Appendix A.
- (2) *Post Office Insurance Fund Rules.*—Whole of it.
- (3) *P. & T. Initial Account Code, Volume I.*—Chapter 22 (Article 517).
- (f) *Government Security :*
- (1) *P. & T. Audit Code, Vol. II.*—Chapters 2 and 3 (Articles 173-185-B.P.Os.) Articles 192 to 204.
- (2) *P. & T. Guide.*—Government Security Portion.
- (3) *P. & T. Manual, Volume VI (Part I).*—Chapter 8-Part III and 7 Part IV (B.P.O.).
- (4) *P. & T. Initial Account Code, Volume I.*—Articles 160, 161 and 320 (I. R. Coupon).
- (g) *Inland Messages Audit :*
- (1) *M. R. Audit Code.*—Chapters III, IV, V, VI and VII.
- (2) *M. R. Account Code.*—Portions relating to inland messages.
- (3) *P. & T. Guide.*—Inland portion of Section X, Sections XIII and XXI only.
- (4) *P. & T. Manual, Vol. XI (Parts I, II and III).*
- (h) *Foreign Messages Audit :*
- (1) *M. R. Audit Code.*—Chapters III, IV, V, VIII and IX.
- (2) *M. R. Account Code.*—Portions relating to Foreign messages.
- (3) *P. & T. Guide.*—Foreign Portion of Section X and Sections XXIII and XXIV.
- (4) *P. & T. Manual, Volume XI.*—Part IV.

NOTE.—The papers on both the optional subjects will be practical and may be answered with the aid of books.

105. The full marks in each of the subjects will be 100. A candidate will be considered to have passed the examination if he obtains 30 percent of the marks

in each subject and 35 percent in the aggregate. Any candidate obtaining not less than 50 percent of the marks in any subject may be exempted from appearing in that subject at any future examination.

106. The criterion for determining the seniority of Lower Division clerks who have passed the Departmental Examination for the purpose of promotion to the Upper Division should be the total length of service (both continuous and non-continuous) in the Lower Division of the Posts and Telegraphs Accounts Offices with an allowance of three years' service for each year's earlier passing the Departmental Examination. Non-continuous service should be taken only when the breaks are due to no fault of the clerks, viz., fall in transactions, etc., as opposed to resignation, discharge from service or other grounds.

NOTE 1.—One out of every three vacancies intended for promotion of the departmental examination passed Lower Division clerks to the Upper Division may be filled in by the S.A.S. passed Lower Division clerks.

NOTE 2.—The Comptroller may, for special reasons, promote any man out of turn. He may similarly refuse promotion to a passed clerk for special reasons.

107. Heads of Offices will submit to the Comptroller not later than the 20th November in each year a statement of the candidates for examination in the following January in the form shown below :—

Serial No.	Name of candidate	Class whether Lower Typist	Number of years in service	Pay	Number of time he has already appeared	Years in which already appeared and the roll numbers then allotted.	Exemption in any subject		Optional subject		Remarks
							year	Subject	Group I	Group II	
1	2	3	4	5	6	7	8	9	10	11	12

N.B.—Separate statements should be prepared for each class of men, viz ; Lower Division and Typists.

... papers should be sent by the Comptroller to the Branch Officers. ... will be conducted by Heads of Offices, the answer papers being ... the examiners appointed by the Comptroller as soon as the ... the results of the examination will be communicated by the ... Heads of Offices for necessary action and for informa-

... sanctioned the grant of an honorarium to ... Examination at the rate of paisas 50 per paper set.

Upper Division—Efficiency Bars

108. No examination will be held for testing the fitness or otherwise of clerks to cross the Efficiency Bars. In deciding as to whether a clerk is fit to cross the bar, the Head of the Office will be guided by the qualifications of the clerks concerned as exhibited by his previous service. No clerk will be allowed to cross the Higher Efficiency bar unless in the opinion of the Head of the Office he is fit to be trusted with independent responsibility and satisfy the following conditions :—

- (1) To be considered fit to cross the Higher Efficiency bar the clerk, must be fit to be entrusted with duties of a responsible nature, *i.e.*, the Head of the Office should be satisfied that if he is given the supervision of a few men, or a particular piece of work, he would properly discharge his responsibility.
- (2) Auditors who cannot use their intelligence to apply rules properly, who cannot use their intelligence where no rules apply, should not be allowed to surmount the Higher Efficiency bar.

NOTE 1.—Where it is considered necessary that the fitness of a clerk should be further tested by a trial in a section other than that in which he is working, the tests should be made well before the clerk reaches the efficiency bar stage so that he may have a fair chance of satisfying them.

NOTE 2.—The cases of all official held up at an efficiency bar should be reviewed annually with a view to determine whether the quality of their work has improved, and, generally, whether the defects for which they were stopped at the bar have been remedied, to an extent sufficient to warrant the removal of the bar.

(G.I. House Deptt. letter No. 9/1/42/Ests, dated 25-4-42 and G.I. Finance Deptt. endst. No. D-2919-En. II/42, dated 13-5-42, copies received under Auditor General's endst. No. 1285-GBE/306-42, dated 23-5-1942).

Grant of Advance Increments

109. The Comptroller and Auditor-General has laid down that the following general principles should be observed in the matter of any proposal submitted to him for the grant of an advance increment to any individual in the office :—

- (1) No application for an advance increment should be supported if it emanates from the individual concerned. Such a proposal must emanate from the Head of the Office himself and will not be accepted by the Comptroller and Auditor-General unless there are strong reasons.
- (2) Recommendations for an advance increment should be made in specially deserving cases only and should be supported by cogent reasons. Merely good work and an all-round capacity are not by themselves sufficient. The man recommended should have done such excellent and meritorious service and should be so superior in quality to his superior that he would have been preferred for promotion if there were no system of pay. No recommendations should be made for such candidate. In other cases personal pay may be granted in circumstances justifying the grant under Fundamental

Confidential Report of Accountants and Chartered Accountants

110. Confidential reports are maintained in the form of a number of the subordinate Accounts Service. At the end of each year, the 'routine' part of the form should be filled in by the

Sec. and the reports should be initialled by the Branch Officer concerned and should be countersigned by the next higher Officer connected with the work of the person reported on. The confidential reports will then remain in the custody of the Officer-in-charge of the Administration.

NOTE 1.—*Deleted* :

NOTE 2.—In the case of S.A.S. Apprentices, the Head of Branch Audit Offices should submit a confidential report in M.S.O. Form No. 4-A to the Comptroller on each Apprentice, commencing from the second year of their apprenticeship.

NOTE 3.—Instructions contained in paragraphs 148-A of the Comptroller and Auditor-General's Manual of standing Orders apply *mutatis mutandis* in Posts, Telegraphs and Telephones Audit and Accounts Offices.

111. Rules regarding the submission of confidential reports on Senior Accountants and Accountants who have been nominated for special promotion to the General List will be found in para 127 of the Comptroller and Auditor-Generals Manual of Standing Orders. The reports should be forwarded by the Comptroller to the Deputy Comptroller and Auditor-General *by name* with a covering list showing the names of Senior Accountants and Accountants whose reports are forwarded.

112. The confidential reports of members of the clerical staff (including stenographers, typists, machinists, etc.) will be maintained in M.S.O. Form No. 4-B, 4-C or 4-E as the case may be.

At the beginning of every calendar year the 'routine' part of the form should be completed in the Administration Section and the reports should be initiated by the Superintendent of the section concerned except in the case of stenographers/Stenotypists and submitted for countersignature to the Branch Officer who will in turn submit to the next higher officer.

The confidential reports on Stenographers/Stenotypists should be initialled by the Officer to whom the Stenographer/Stenotypist is attached after the routine part of the report has been filled in by the Administration Section. In the case of a stenographer attached to two officers, the report should be written by the Senior Officer, who should, however, consult the other officer.

The confidential reports should then remain in the custody of the Officer-in-charge of Administration.

NOTE. 1.—When any member of the clerical establishment is transferred to any other department confidential reports will be transmitted to the Head of that Department when he sends a requisition for these.

NOTE. 2 and 3.—*Deleted*.

113. Subject to the discretion of the Head of the office in matters of detail, the confidential reports should generally also be entered up at every change of Head of the office in the case of members of the Subordinate Accounts Service, the Subordinate Accounts Service examination passed clerks, the supervisors and the supervisorship examination passed clerks of Telegraphs check sections or of sectional superintendents in the case of the members of the clerical establishment whose person reported on had served under the reporting officer for three months or more in the year.

Recommendations for the grant of Pakistan Titles.

14. *Deleted.*

115. Service Books of all members of the ministerial establishment should be maintained according to the instructions laid down therein and should remain in the custody of the Superintendent of the Record Section. Where there is no S.A.S. accountant for the Record Section, the key of the almirah containing the service books should be kept by a Senior Accountant who should occasionally check them and see if all are there.

116. Each member of the establishment is responsible for the correctness and completeness of the entries in his own service book. All entries regarding leave, increment, etc., should be made therein by a senior member of the Record Section and attested by the person concerned as well as by the Gazetted Officer in charge of the Record Section. When any member of the establishment is transferred to another office, his service book should be forwarded to the Head of the office to which he is transferred. No alteration should be made in the date of birth as recorded in the service book, except in cases of a clerical error, without the sanction of the Comptroller. A register of service books should be maintained in manuscript showing particulars of the books in custody, the date of re-attestation of the first page and the date of transfer to other offices.

The verification of service books from bills and acquittance rolls as per instructions contained in the Govt. of India, Finance Department, letter No. D./2689-A, dated the 18th September 1929, should be taken up in January and a report of the completion of the work submitted to the Head of the office by the end of February. In the Central Office the report should be submitted by the end of January.

Service Rolls of Class IV Servants.

117. Service rolls in Form S. Y. 262 shall be kept for all permanent class IV servants and the Supervisor or Accountant of the Record Section is responsible for keeping them written up-to-date and for seeing that entries relating to leave, etc., are regularly recorded and that all entries are attested by the Gazetted Officer in charge of the Record Section.

The service of class IV servants should be verified annually as in the case of superior servants and a certificate of such verification recorded under proper attestation in the Service Rolls (*vide* paragraph 116).

Leave Accounts.

118. Leave accounts of all members of the ministerial and class IV establishments are maintained by one of the senior clerks attached to the Record Section and kept in the custody of the Supervisor or Accountant of the Record Section attached to the Service Books and Service Rolls of the employees concerned. The Supervisor or Accountant of the Record Section is personally responsible for the correctness of the entries in the Leave Accounts.

Extension of Service.

119. The instructions contained in para 236 of the Comptroller & Auditor General's M. S. O., as substituted by correction Slip No. 5-P, dated 13-1-1955, apply *mutatis mutandis* in respect of grant of extension in service after the age of 55 years to the ministerial Govt., servants in the P. T. & T. Audit Offices. The Board mentioned therein will be convened and presided over by the Comptroller, P., T. & T. and will consider cases of persons who are either due to retire or whose current extensions are to expire during the period upto the next visit of the Comptroller to the office concerned.

Pension.

120. It is the duty of the Accountant or Supervisor, Record Section (Superintendent, Administration Section, in the case of the Central Office), to ascertain the names of the gazetted and non-gazetted employees in the office who are likely to retire within the period of 6 months from July to December and from January to March of each year. For this purpose, enquiries are to be made in June and December, and the names of all those persons who are likely to retire within the 6 months, July to December and January to June, respectively, ascertained and noted in a special register. Having thus ascertained the names of the persons who are to retire, or, as soon as an official is prematurely invalidated, the Record Section should take up those cases and proceed to verify the services as promptly as possible in the manner prescribed in Article 915 of the Civil Service Regulations. After completing the verification in the manner stated above, the same section should arrange to obtain the documents required from the pensioner, as indicated in note 1 below, and draw up the application in Form C. S. R. 25 Specific remarks required on the 3rd page of the application should be given by the Head of the office or other competent authority who will also affix his signature in the space provided for the purpose on pages 1 and 3 of the applications.

The detail recorded against items 1,2,3,4 and 14 of the Pension Application Form (No. C. S. R. 25) should be entered in block capitals. The present address of the pensioner or the gratuitant at the time of his retirement to which letters will specially reach him should be noted against entry No. 4 of the application for pension or gratuity in addition to his permanent residence. In filling up the "place of payment" against column 14 of the pension application form care must be taken to see that it is a Head or sub-Post Office. The pension roll in Form C. S. R. 25 with the necessary documents (*vide* Note 2 below) should then be properly arranged and forwarded to the Audit Officer concerned in form A. G. P. T.-23 with the recommendation of the Head of the Office or other authority competent to sanction pension on the pension claimed under clause (c) of Article 917 of the Civil Service Regulations. Pension claims of members of the subordinate Accounts Service and Assistant Accounts Officers should, however, be forwarded to the Audit Officer concerned through the Comptroller, Posts, Telegraphs & Telephones and the Comptroller and Auditor-General of Pakistan respectively who will record his recommendation on the pension claimed. The Audit Officer, if the claim is found to be in order will ask the Deputy Comptroller, Posts, Telegraphs & Telephones concerned to arrange for the payment of the pension. The pension papers (excepting the documents required for the payment of the pension) will be forwarded by the audit officer to the sanctioning authority concerned.

In the case of commutation of pension the application in the prescribed form (No. 5.156-A, Part I) should be forwarded to the Audit Officer concerned for his certificate and report thereon, on receipt of the case from the Audit Office with the necessary report in Part II of Form S. 156-A, administrative sanction to the commutation will be accorded by the competent authority after necessary scrutiny and thereafter further action taken in the matter.

NOTE 1.—The left hand thumb and finger impressions of the pensioner, and his specimen signatures should be taken before a Gazetted Officer in the space provided for the purpose on the 1st page of the Pension Application Form No. C. S. R. 25 and on the two cards separately printed for the purpose.

NOTE 2.—The following documents are required to be sent to the Audit Office along with the application for pension in Form No. C. S. R. 25 :—

- (1) The formal application for pension.
- (2) The verification memorandum or memoranda with all the documents relied on for the verification of the service claimed.

- (3) The service book or roll of the official concerned.
- (4) A last pay certificate (in duplicate) in the case of Pensions only.
- (5) The invaliding Medical Certificate (with the statement of the case) if the applicant is pronounced unfit for further service of any kind by a Commissioned Medical Officer or Board.
- (6) A certificate in the following as prescribed in the Note below Article 911 of the Civil Service Regulations :—

“ I hereby declare that I have neither applied for nor received any pension or gratuity in respect of any portion of the service included in this application and in respect of which pension or gratuity is claimed herein, nor shall I submit an application thereafter without quoting a reference to this application and the orders which may be passed thereon.”

If the applicant has already received a gratuity or is in receipt of a pension, whether the gratuity or pension is granted in lieu of Civil pension or not, the certificate should contain the following particulars :—

- (a) nature and amount of pension or gratuity.
 - (b) the period of service in respect of which it is paid, and
 - (c) by whom it is paid.
- (7) A separate copy of the 1st page of the pension application in Form No. C.S.R. 25 without the thumb and finger impressions of the pensioner.
 - (8) Two cards containing the left hand thumb and finger impressions, as well as the specimen signature of the applicant duly attested by Gazetted Officer.
 - (9) A copy of the applicant's photograph at his own cost in passport size, (*viz.*, 3 inches in height and 2 inches in width) duly certified by a Gazetted Officer.

Exception.—The documents mentioned in items (8) and(9) above are not required to be sent in respect of Gazetted Officers, European ladies, Purdah ladies, Government title holders and persons who have been specially exempted by Government.

Compassionate Gratuities.

121. Deleted.

122. The rules regulating the Pakistan Civil Compassionate Fund circulated by the Ministry of Finance with their office Memorandum No. F. 4(2)-R/48, dated the 30th August, 1948, as amended from time to time, have been reproduced in Appendix XI to this Manual.

123. In dealing with an application for a gratuity from the compassionate Fund, it should be borne in mind that grants from the Fund are made in order to enable the dependants of deceased Government servants to tide over immediate difficulties and to accommodate themselves to their new circumstances. If assets sufficient to meet immediate difficulties are left behind by the deceased Government servant such cases will not be submitted to the Comptroller & Auditor General. In really deserving cases, the extent to which they conform with the rules regulating the grant from the Fund must first be reported. Any special features of the case should be brought out and the recommendation of the Head of the office then stated.

124. A statement of facts showing the particulars mentioned in annexure (A) to the rules in Appendix XI should be furnished in duplicate in each case of recommendation for the grant of an award from the Fund. In order to expedite the process of verification model draft letter reproduced in annexure (B) to the rules in Appendix XI should be adopted.

NOTE.—The descriptive rolls and thumb and finger impressions accompanying applications for relief from the compassionate Fund should invariably be in duplicate and attested by two or more persons of respectability in the town, village or pargana in which the applicant resides

125. Deleted.

126. Deleted.

127. All applications are required to be submitted in duplicate by the Heads of offices. No application will be considered which is not submitted to the department of the Govt. of Pakistan concerned within one year of the death of the Government servant unless the delay in submission is sufficiently explained. It is desirable that applications should be submitted as promptly as possible after the death of the Government servant. All references and proposals in regard to grants from the Fund should be treated as very urgent. Cases in which a gratuity is clearly inadmissible under the rules need not be sent to the Comptroller & Auditor General unless the petitions are addressed to him.

Life and Service Table

128. Deleted.

Register of European Officers

129. A register should be maintained in the Administration Section in which should be entered the following particulars in respect of European Officers. Whenever such officers are posted under the Comptroller, Posts, Telegraphs & Telephones :—

- (i) Name.
- (ii) Date of death.
- (iii) Place of death.
- (iv) Designation at time of death.
- (v) Age at time of death.
- (vi) Place of birth.
- (vii) Particulars as to family connection.
- (viii) Address in England etc. of relatives if known.
- (ix) Particulars as to property (if any).
- (x) Date of commencement of service (except in case of pension.)
- (xi) Cause of death.
- (xii) Remarks.

The death of European Officer of Govt. must be immediately reported to Govt. which will announce the circumstances direct to the High Commissioner for Pakistan in U. K. etc. The death of such pensioners should similarly be reported to Govt. by the A/c office which should be furnished the necessary particulars by the officer who has been disbursing the pension.

Register of Addresses.

130. A register is maintained in the Administration/Record section showing the addresses of all members of the office establishment. The register is kept in the custody of a senior clerk of the Administration/Record Section but each member of the establishment will be responsible for the entry of his own address and for intimating all subsequent changes.

Transfer of service to another Govt. or Department.

131. The rules regarding transfer of service to another office or department will be found in paragraphs 105 and 147 of the Comptroller and Auditor-General's Manual of Standing Orders.

The rules prescribed for the guidance of officers and subordinates of the Posts, Telegraphs and Telephones Audit and Accounts Offices for undertaking private work and for the conduct of outside audit and the acceptance of fees for such

audit are to be found in paragraphs 106,107,129,231,232 and 338 of the Comptroller and Auditor-General's Manual of Standing Orders.

The rules regarding the acceptance of employment outside Govt. service during leave are embodied in Fundamental Rule 69.

Responsibility for watching and adjusting recoveries of contributions of personnel lent to other Governments or Departments or on Foreign Service.

131-A. Branch Audit Officers being the Account Officers of the P, T & T Audit Offices establishments are responsible for watching and adjusting recoveries of contributions (on account of leave salary or pension or both, as the case may be) in respect of the personnel lent from their offices to other Governments or Departments or on Foreign Service.

In the case of officials lent from the office of the Comptroller Posts, Telegraphs & Telephones this duty will devolve on the Deputy Comptroller, Posts, Telegraphs & Telephones, Lahore to whom necessary information in respect of each such official will be furnished at the time when deputation takes place.

(Auditor General of Undivided India's U.O. No. 29-Admn/327-41 dated the 10th January, 1942 and A.G.P.T. of undivided India's letter No. Mis(T) 2226/33(a)-6-41, dated the 24th January, 1942).

Procedure to be followed in the case of the adjustment of leave salary of a Govt. servant lent by one Department to another under the same Department.

131-B. The instructions regarding the procedure for the grant of leave to a Govt. servant, lent by one Department of Government to another or by one office to another within the same Department are given in the Annexure to this Chapter. Under these instructions the borrowing Department should obtain prior concurrence of the lending Department before granting leave to a deputationist on his reversion.

The practice of not discharging substitutes from the dates the deputationists proceed on leave on reversion from the borrowing Departments without at the same time creating with proper sanction corresponding temporary posts, is not correct.

These instructions should be followed both by the borrowing and the lending Departments concerned. If the borrowing Department grants leave to a deputationist on his reversion without the prior concurrence of the lending Department the reversion should not take effect till the expiry of the leave so granted; and the borrowing Department should, if necessary, extend for the period of the leave the tenure of the post from which the deputationist proceeds on leave.

The allocation of leave salary will of course be according to the relevant rules.

(Auditor General of undivided India's Endst. No. 799-N.G.E/107-43, dated 1st/3rd May 1943).

Transfer of Service between the different Posts, Telegraphs and Telephone Audit and Accounts Offices.

132. Ordinarily clerks are not transferred from one Posts, Telegraphs & Telephones Audit and Accounts office to another, but if the interests of the public service so demand, they may be transferred to any other Audit Office on the authority of the Comptroller. Their pay on transfer in the new office will be fixed under Fundamental Rule 22.

Mutual exchange between clerks of two separate Audit Offices

133. Mutual exchange of appointments between clerks of two separate audit offices can be arranged by the Heads of Offices concerned with the previous approval of the Comptroller. The transfers will be treated as voluntary and the initial pay on transfer will be regulated under Fundamental Rule 22.

Injuries to Government servants caused through the negligence of another person

134. Members of the Department should report promptly to their superior officers the facts relating to any injury sustained by them whether on or off duty, owing to the negligence of a member or members of the public, in order that the question of instituting a claim for loss of service against the party alleged to be responsible for the injury may be considered by the Department in consultation with its legal advisers.

Reduction in the rate of Daily Allowance.

134-A. (i) In accordance with Government of Undivided India decision (1) below Supplementary Rule 73 the daily allowance of the Superior Government servants should be (1) reduced to $\frac{3}{4}$ ths after the first 10 days and to $\frac{1}{2}$ after the first 30 days of halt, but the Comptroller has discretionary powers to relax the order.

(Auditor General of undivided India's letter No. 546-NGE/84-34, dated the 26th April 1934 and No. T. 1168-NGE/84-34, dated the 11th September, 1934).

(ii) In the case of halts in the places noted below, the reduction to $\frac{3}{4}$ ths should be made after the first 20 days instead of 10 days.

(1) Dacca (2) Karachi (3) Rawalpindi.

NOTE.—The orders of the Comptroller & Auditor General of Pakistan should be obtained in the case of Gazetted Officers for allowing the above concession to them.

(Auditor General of undivided India's letter No. 598-G.B.E/4143, dated the 11th March 1943).

134-B. When reduction in the amount of daily allowance is made by competent authority (*vide* paragraph 134-A above) the daily allowance (or half daily allowance under Supplementary Rule 76-A) should, irrespective of the decision contained in the audit instruction below supplementary Rule 73 be reduced after 10 days, 20 days in the special localities mentioned in paragraph 134-A (ii) or 30 days halt *including the day of arrival, i.e.*, the half daily allowance for the day of departure after the 10th, 20th in the special localities or 30th day including the day of arrival will be $\frac{3}{8}$ ($\frac{1}{2}$ of $\frac{3}{4}$ ths) or $\frac{1}{4}$ th ($\frac{1}{2}$ of half daily allowance) of full daily allowance, respectively.

(Auditor General of undivided India's letter No. T-878-A/120-34, dated 15th August, 1934.)

ANNEXURE

(Referred to in paragraph 131-B.)

Procedure to be followed in the case of the adjustment of leave salary of a Government servant lent by one Department to another or by one office to another under the same Department.

The following procedure has been prescribed to meet situations arising out of Departmental transfers. If a borrowing Department wishes to give leave to a Government servant lent by another Department during the tenure of the post in the borrowing Department, the latter Department should be entitled to sanction the

leave provided it is prepared to pay for it, and after verifying from the lending Department the Government servant's title to leave. If on the other hand it is desired to give leave at the end of a period of appointment in the borrowing Department and before the person concerned actually resumes duty in the lending Department, the borrowing Department should consult the lending Department and the latter should decide whether or not the leave can be sanctioned. If the leave is to be given the revision to the lending Department of the person concerned should take effect from the commencement of the leave which should be governed in all respect as if it were being granted from duty in the lending Department. The consultation should be sufficiently in advance of the termination of the duty in the borrowing Department and the commencement of the leave to enable the lending Department to decide in time whether it would be administratively convenient to sanction the leave because when a lending Department possesses a leave reserve but no deputation reserve, the substitute employed in the deputation vacancy will have to be discharged from the date of the commencement of leave.

The above procedure applies in full only to cases when both Departments are non-commercial. Cases where the lending and/or borrowing Departments are commercial Departments stand on a somewhat different footing. In such cases the procedure for the grant of leave will be the same as in the case of non-commercial Departments but leave salary in respect of leave earned in the Commercial Department will be debited to that Department irrespective of which Department may grant the leave.

The procedure prescribed in para 1 above will apply *mutatis mutandis* in the case of grant of leave and adjustment of leave salary of Government servants but by one office to another under the same Department.

(Govt. of undivided India F. D. memo. No. D. 1972 R.I/33, dated the 31st July, 1933, Auditor General of undivided India's endorsement No. 1392-NGE/107-43, dated the 22nd July 1943).

CHAPTER II.—DISCIPLINE, PUNISHMENT AND APPEAL DISCIPLINE

Spitting and smoking in Office

135. Spitting in the office except in spittoons or in any other vessel specially provided for the purpose is strictly prohibited. Smoking within the office rooms is also prohibited.

Tidiness and inspection of office rooms.

136. The following rules should be carefully observed and any one infringing them will be severely dealt with :—

- (1) Every clerk should arrange his table properly every evening before he leaves the office.
- (2) No files, registers or papers may be kept on the floor.
- (3) No papers of any sort (vouchers, files, cases, blank forms, etc., etc.), should remain on an auditor's table when he leaves office in the evening. Vouchers should be locked up in the drawers. Files and cases should be restored to the racks or almirah whence they have been taken. Codes and reference books should be locked in the drawer or placed neatly in the rack.
- (4) No papers of any sort should be kept in the Section except such as are required for reference or are under disposal or cannot be sent to the record room under the rules of record procedure. Every-thing else should be returned to the Record Department as soon as it is done with.
- (5) The almirahs should be kept locked, except during office hours, and definite persons should be responsible for each key.
- (6) Waste papers should be placed in the waste paper baskets provided for the purpose and not thrown about the floor.
- (7) Superintendents should see that the farashes regularly dust the racks, shelves, etc. in the room. They should also bring to the notice of the Gazetted Officer in charge of the Admn. Branch all reasonable requirements of their sections in the matter of repairs of broken chairs or tables and similar matters and should see that all almirahs are locked in the evening.

Very great importance should be attached to tidiness as it is an indication of careful and methodical work. Every Superintendent must realise that he is personally responsible for the tidiness of the room in his charge, and he should not allow any one to leave it till he has arranged neatly the table and papers, etc. belonging to him. Gazetted Officers also are advised occasionally to inspect the rooms occupied by their sections.

Leaving office during Working Hours.

137. No clerk should leave office during office hours without the permission of his Superintendent nor may Superintendent leave the office without that of the Gazetted Officer-in-Charge. Superintendents should not grant leave for more than two hours to any subordinate without first consulting the Gazetted Officer-in-Charge.

Personal Interviews with Gazetted Officers.

138. Members of the office establishment are not allowed to interview the Head of the office without previously obtaining his permission through his Sectional Superintendent and Gazetted Officer-in-Charge. No clerk will be allowed to enter the rooms of Gazetted Officers in their absence except under orders.

Taking Office Papers Home.

139. No clerk or Accountant should under any circumstances take out of Office any files, vouchers or other official documents without the special permission in writing of the Accountant in charge of the Section.

Missing Papers.

140. When papers are found to be missing, an immediate report should be made in writing to the Gazetted Officer concerned. The Superintendent of the Section concerned is responsible for seeing that this is done as soon as the loss comes to his notice, but this does not detract from the responsibility of the persons losing the paper to make an immediate report in writing. The Superintendent should, at the same time, take all possible steps to trace the missing papers.

Admission to Outsiders

141. No outsider shall be allowed in the office whether in or out of office hours, except on business or with the permission of the Gazetted Officer or the Superintendent concerned which should be given rarely.

Government Servant's Conduct Rules.

142. All Gazetted Officers and members of the Office Establishment are expected to be acquainted with the rules contained in the Government Servant's Conduct Rules. Those rules are reproduced in Appendix 2 to the Posts and Telegraphs Manual, Volume II.

142-A. Practice of any form of homoeopathic (or any other form of medical) treatment by non-medical Government Servants without sanction is a contravention of Rule 15 of the Government Servants' Conduct Rules and consequently punishable as a breach of the Rules. The Government has also directed that sanction to practice should invariably be refused.

Information to Outsiders.

143. No Accountant or Clerk is permitted to give any information connected with office matters to an outsider, whether a Government Servant or a private person, or copies of office papers without the express sanction of his Gazetted Officer; nor is he permitted to communicate or correspond with any newspapers on official matters without the sanction of the Comptroller. If an outsider is allowed access to any one of the office records by a Gazetted Officer, the clerk responsible for such records should be present during the examination.

Attention is invited to the provisions of the "Official Secrets Act".

Supply to Insurance Companies of documents relating to personal matters of Government Servants.

143-A. There is no obligation on Govt. or their Officers to supply copies of documents relating to their staff to the Insurance Companies or any one else, and the request for such copies need not be complied with.

Communicating with Members of Legislatures

144. Members of the office are prohibited from approaching members of the Legislatures with a view to having their individual grievances made the subject of interpellations, as such a practice usually entails the disclosure to non-Officials of information which has come into the possession of the member of the Establishment concerned in the course of their official duties and such disclosures are a breach of Rule 17 of the Govt. Servants' conduct Rules. Any communication to a member of the Legislature which involves an infringement of the said rule will be treated as a serious offence against discipline.

Indebtedness and Attachment of Pay.

145. The rules for dealing with Government servants involved in heavy debts will be found in the Government Servants' Conduct Rules.

When an attachment order is to be enforced against any member of the staff, enquiry should be made in the terms of Rule 16 of the Government Servants' Conduct Rules with a view to ascertaining whether the financial position of the Government Servant concerned has reached a stage at which confidence in him must be diminished, and if so, the question of taking appropriate disciplinary action against him should be considered.

146. Rules regarding the extent to which a Government Servants' pay or leave salary is attachable will be found in Rule 225 to 228 of the Compilation of Treasury Rules, Volume I. When an attachment order against the pay of an employee is received, it should be posted in an Attachment Register in Form S-130 and submitted through the Gazetted Officer-in-Charge to the Head of the Office. The register will be in the charge of the Accountant or Supervisor of the Record Section, who should note each recovery in the register. The register should be placed before the Gazetted Officer once a month, who should see that all amounts recovered have been acknowledged by the courts to whom they are remitted.

The money recovered by reduction from pay under the order of the court should not be remitted to the court at Government expense. The proper procedure is to remit to the court the amount realised under the attachment order less the remittance charges. The disbursing officer is not entitled to deduct from the salary of an official any thing in excess of the amount specified in the attachment order. The debtor will receive credit only for the net amount received by the court and not for the whole amount deducted from the pay.

NOTE.—See also para. 87-A of the Audit Manual.

Monetary transactions between Members of the Office.

147. Monetary transactions between members of the office are prohibited; when such cases come to light both lender and borrower should be suitably dealt with.

Punishments.

148. It is the duty of the Gazetted Officers and Superintendents to bring immediately to the notice of the Head of the Office any disorderly conduct, irregular habit, or insubordination on the part of any member of the Office Establishment. Instructions in regard to the form of punishments, etc., which can ordinarily be inflicted are contained in Appendix IX to this Manual.

148-A. It is not permissible to impose fines on Class IV Servants as a form of penalty. In cases of minor misdemeanours and delinquencies, a warning is considered to produce the desired effect. In cases of grave misconduct or repeated minor delinquencies, one of the penalties prescribed for the subordinate services (*vide* Rule 3 of Appendix IX) should be imposed for good and sufficient reasons.

Appeals to Higher Authority

149. The detailed rules for appeals framed by the Government will be found in Appendix IX to this Manual. The Heads of Offices should submit, with their reports thereon, all appeals to higher authority from their own orders or the orders of the Comptroller. Whenever any appeal from a dismissed clerk is submitted, his service Book together with his Character Roll should invariably be forwarded with it for inspection.

All appeals and memorials addressed to higher authority through the Comptroller should be submitted in duplicate.

Representations.

150. Members of the office establishment may represent their grievances in writing to the Head of the Office. The representations should be submitted through the Superintendent and the Gazetted Officer-in-Charge who, when forwarding them, will state any facts within their knowledge and their views on the case. The Head of the Office may entertain representations about grievances of a general nature submitted by recognised associations but should not discuss the case of any individual with an association.

All papers relating to representations should, after disposal, be sent to the Record Section to be filed. The papers should, under no circumstances, be made over to the clerks concerned. They may, if they so desire, be allowed to keep copies of orders passed thereon.

CHAPTER III.—GENERAL OFFICE PROCEDURE.

Office Hours and Attendance.

Para 151.—The Central Office at Karachi observes during Summer and Winter the office hours prescribed for Central Government Offices at Karachi which are as under :—

During Summer :—From 7-00 A. M. to 1-30 P. M. on week days except Fridays without break and from 7-00 A.M. to 1.00 P.M. on Fridays out-break.

During Winter :—From 7-30 A.M. to 2 P.M. on week days except Fridays without break and from 7-30 A.M. to 12-30 Noon on Fridays without break.

The office hours of the Branch Offices at Lahore and Dacca are fixed in relation to those observed by the Provinces concerned, provided that the total number of working hours per week is not less than that of the Central Secretariat.

Superintendents in charge of sections may require the attendance of their subordinates before and after office hours, and if necessary, with the sanction of the Head of the office, on holidays.

NOTE :—When a non-gazetted or class IV Government Servant is despatched on duty to a place at some distance from his office, or is summoned to his office by a special order of a gazetted officer outside the office hours of duty, the expenditure involved may be paid by Government and charged to contingencies provided—

- (a) That the head of the office certifies that the expenditure was actually incurred, was unavoidable, and is within the scheduled scale of charges for the conveyances used,
- (b) That the Government Servant concerned is not entitled to draw travelling allowance, under the ordinary rules for the journey, and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

152. Class IV Government servants are required ordinarily to attend office half an hour earlier than the usual office hours until such time as office is closed. Gazetted Officers in charge of Section may, if necessary, require the attendance of duffries or peons, attached to their section on holidays.

Attendance Register.

153. An attendance Register in Form S.Y. 302 will be maintained in each section of the office and kept on the table of the Superintendent every morning. As each person arrives, he should put his initials in the Attendance Register of his section and indicate just below the initials the exact time of arrival. Attendance Register will be submitted by the Sectional Superintendent to the Gazetted Officer in charge at the exact time fixed for the opening of the office. Persons arriving in office thereafter should go to the room of the Gazetted Officer and initial the Attendance Register indicating time of their arrival below their initials. The Register should be sent to the Record Section after it has been initialled by the Gazetted Officer. The attendance clerk in the Record Section will enter necessary particulars about absence and late attendance in a register maintained by him.

154. If a person is late he should on arrival explain to the Gazetted Officer the reasons for his being late. If the Gazetted Officer is satisfied with the explanation, no action will be taken. If the explanation is not acceptable, the person concerned will be warned orally on the first occasion, if he is late beyond the period of grace. On the second and third occasions, warning will be issued in writing and will be placed in the Character Roll. If the person is still coming late, departmental action will be taken against him for disobedience of Government

orders, which shall be treated as misconduct. Departmental action would be resorted to if a Government servant is, in any calendar month, late on more than (i) five occasions within the 10 minutes period of grace or (ii) three occasions beyond the period of grace. A late attendance statement, as per proforma below, should be furnished by each section to the Record Section. The statement of late attendance shall be consolidated by the Record section in a Register in the aforesaid proforma which should be put up to the Head of the Office.

155. A separate register in Form S.Y. 302 will be maintained in the Record Section to record the attendance of the Class IV staff of the office. The attendance clerk is responsible for this work and the Register should be attested daily by the Accountant or Supervisor of the Record Section.

Consolidated Register of Daily Attendance.

156. A register showing the number of clerks actually present in the different sections of the office will be maintained in manuscript in the Record Section and submitted daily to the Head of the Office. In the case of the Central Office, the register will be submitted to the Assistant Accounts Officer. It will show in vertical columns the sanctioned strength of each section [effective and reserve (if any) separately], the number of men on duty, on casual leave (including absence without report), and on other leave as it stood on the previous working day. The excess or shortage in the respective sections with reference to the sanctioned strength will be shown in the Remarks column. The vacancies caused by retirement, death, transfer, etc., will be detailed, with the names of the official concerned or by citing reference to a page on which the name is given, at the foot of each page from day to day until they are filled, when the names of the discharged, temporary or officiating men will also be similarly shown on the day from which their services are terminated. The register will keep the Head of the office informed of the actual strength of each Section from day to day and will enable him to make inter-sectional transfers whenever necessary.

Abstract of late Attendance.

157. On the last working day of each month the attendance clerk of the Record Section will fill in particulars of late attendance in the columns prescribed for this purpose in the Attendance Registers of all Sections of the office. These particulars will be filled in every month, and at the time of sanctioning increments due regard should be paid by the sanctioning authority to the punctuality in attendance of each clerk during the year in which the increment is earned.

NOTE.—No casual leave should be forfeited on account of late arrivals but habitual late comers should be dealt with suitably in accordance with para 154. Normally, entries about unpunctuality of Government servant are made in his annual report and if a Government servant has been a habitual late comer his delinquency should be taken note of when his case for promotion comes up for consideration.

CONSOLIDATED STATEMENT SHOWING LATE ATTENDANCE OF THE STAFF OF EACH SECTION OF THIS OFFICE DURING THE MONTH OF.....

(See Paragraph 154 of Comptroller's Manual of Standing Orders)

Sl. No.	Name, Designation and particulars of Section	Progressive total of late attendance up-to the end of the previous month		Total late attendance during the month		Whether warned orally for being late on the first occasion in the month beyond the period of grace	Whether the warning has been issued in writing and recorded in the C. R. on the Second & third occasions in the month of being late	Progressive total of late attendance upto the end of the month		Whether Departmental action has been initiated		Reference to the file in which Departmental action has been initiated.
		Within the period of grace	Beyond the period of grace	Within the period of grace	Beyond the period of grace			If the individual was found late on more than 5 occasions within 10 minutes of period of grace during the month	If the individual was found late on more than 3 occasions beyond the period of grace during the month			
1	2	3(i)	(ii)	4(i)	(ii)	5	6	7(i)	(ii)	8	9	10

Closing and opening of the office

158. Each section will make its own arrangements for having properly closed the doors and windows of the room or rooms it occupies. After cleaning and closing the rooms the sectional and Gazetted Officers' peons will make over the keys to the Darwan or Chowkidar who should see that the rooms have been properly closed. The Head of the office is empowered, however, to make any special arrangements to suit local convenience. When any clerk of a Section is required to attend office on any holidays, the Superintendent concerned should give due notice to the Record Section which will make necessary arrangements for the opening and closing of the room.

Precaution against Fire

159. Before the office closes for the night the Durwan in charge of the building will go round the office and see that no naked lights are burning and that there is no accumulation of waste paper, rags, etc., in any section.

All waste papers, rags, etc., should be daily collected and deposited in a dustbin that is kept outside the office.

Fire-extinguishing appliances, e.g., buckets, fire-hose, hand-pumps, or Minimax fire-extinguishing, should be distributed at the most accessible points of the office building and the Supervisor or Accountant of the Record Section should see that they are always in good order and ready for use. The Durwan should be responsible for seeing that there is no loss or theft of any of those articles.

Precaution against white ants

160. The Accountant or Supervisor of the Record Section will be held responsible for the proper discharge of duties assigned to the class IV staff attached to the Record Room. The room should be daily cleaned, and under no circumstances should waste paper or rubbish be allowed to lie about the floor. Whenever necessary, the clerk in charge of old records may employ extra labour for the purpose of cleaning the room with the previous approval of the Head of the Office. If, in spite of these precautions, white ants are seen in the Record room, the records should at once be removed and the affected parts should be thoroughly washed with some antiseptic lotion. The Record room should also be kept free from rats and other vermin.

Holidays

Different classes of holidays.

161. Holidays are divided into four classes, viz. :—

- (a) those prescribed by Section 25 of the Negotiable Instruments Act (XXVI of 1881),
- (b) those declared by the Local Government by notifications under that section of the Act to be public holidays,
- (c) those announced by the Local Government to take effect in offices either in respect of all classes of Government servants or of the class which observes the fast or festival on account of which the holidays is announced, and
- (d) Special or local holidays not announced by the Local Government, e.g., the last Saturday of each month, etc.

162. On the approach of a holiday the Record Section will circulate a holiday memorandum in Form S. Y. 250 showing the class of the holidays. The Superintendent in charge of each section of the office will note the state of work in his

section and what provision is necessary for urgent or arrear work. The memorandum will be sent to Gazetted Officers for their remarks and should be submitted to the Head of the Office at the latest by 12 A.M. on the day preceding the holiday. The orders of the Head of the Office should be communicated to all Gazetted Officers and to members of the subordinate Accounts Service who will inform the subordinates and class IV servants, attached to their sections.

In case of special holidays, when time will not permit of the circulation of the memorandum, the Supervisor or Accountant in charge of the Record Section should take the orders of the Head of the Office and circulate these to the different sections for information.

Grant of Holidays

163. As a general rule, the office will be closed entirely in the case of holidays under clauses (a) and (b) of paragraph 161. The Head of the Office has, however, full power to make arrangements for urgent work and for emergencies.

Holidays referred to in clause (c) of paragraph 161 will be given whenever possible to the classes effected. The Office will close only when a holiday can be given without detriment to work, or when, in the case of an important religious festival of a particular community, the members of the particular community are so numerous as to render useless the opening of office without their presence.

The power of granting holidays coming under clause (d) of paragraph 161 is entirely left to the discretion of Heads of Offices.

Arrangements for Work during Idul Fiter and other long Holidays

164. All accounts and returns, which fall due within the holidays, must, if possible, be completed or despatched by the evening of the last working day previous to the holiday. If in any case this cannot be done, the assistants concerned must attend office during such portion of the holidays as may be necessary to complete the accounts or returns before the end of the holidays, so that they can be despatched on the re-opening of the office and Superintendents should be responsible for making necessary arrangements.

165. Fair copies of all drafts and statement passed by the evening of the last working day must go out on that day. One Gazetted Officer will remain in office on that day after the time of closing to sign the papers which cannot be made ready within office hours. If all the papers cannot be despatched by post on that day, the Supervisor or Accountant of the Record Section, the despatcher and his assistant and the peons attached to the Record Section must attend office on the following day to despatch them.

166. Arrangements must be made by the Record Section to receive all telegrams and very urgent references during the holidays and to send them to the residence of the Head of the Office if he be in the station during the entire period of the holidays, otherwise to the address of the Office (to be named by the Head of the Office) on duty during the holidays. If any telegram requires immediate action, the Superintendent concerned will be required by the Office on duty to attend to it at once. It is necessary for this purpose that the Supervisor or Accountant of the Record Section, should, before the office closes for the holidays, obtain the addresses of all Superintendents who are likely to be in the station during the holidays. In cases in which Superintendents expect to be away, they should give the name and address of one of the senior assistants who is qualified to deal with cases in their absence. The list should be made over to the Officer on duty during the holidays, before he leaves office, on the last working day.

167. On the last day of the holidays, the Gazetted Officer on duty will attend office at the usual hour and have all covers opened before him and will mark the letters which should be laid before the Head of the Office the following mornings. The entire Record Section must attend office at the usual hour on the last day of the holidays and have all letters, accounts, etc., in readiness for distribution among the sections, the morning the office reopens. The Supervisor or Accountant of the Record Section should arrange for the peons and duffries to attend office on the last day of the holidays. The former will collect all the accumulated dak while the latter will replenish the ink pots, etc. If it is more convenient to the Gazetted Officer on duty, he may have these arrangements made on the second last rather than on the last day of the holidays.

LEAVE

Casual Leave

168. In addition to the leave admissible under the Fundamental Rules, the Revised Leave Rules, 1933, and the Prescribed Leave Rules, 1955, casual leave for a period not exceeding 20 days in a year (commencing from the 1st January and ending on the 31st December) may be granted to the Gazetted Officers and members of non-gazetted establishment. Subject to the orders issued from time to time casual leave may be granted to the maximum extent of 15 days at a time. The authority competent to grant leave to a Government Servant can also permit him to avail himself of casual leave—*ex-Pakistan* in special circumstances subject to the condition that the limit of 20 days' casual leave in a calendar year is not exceeded. Holidays at the beginning and end of casual leave are not counted as casual leave but all intervening sundays and holidays are included in casual leave. Casual leave accounts are closed at the end of the calendar year and the balance is not carried forward from one year to another.

NOTE : See note below paragraph 157.

169. For the purpose of dealing with applications for casual leave, a register in Form S.Y. 257-B should be maintained, one for each section of the office, and kept in the personal custody of the Supervisor or Accountant of the Record Section. A separate register should be maintained for members of the Subordinate Accounts Service of each office. On receipt of an application for casual leave, the Record Section should make necessary entries in the register and submit it, through the Superintendent of the Section, to the Gazetted Officer for orders. Casual leave for not more than four days at a time may be granted, by any Gazetted Officer and that for any longer period should be sanctioned by the Head of the Office.

N.B.—See also Note 2 below paragraph 87(b).

NOTE 1.—The grant of casual leave on less than full pay or on no pay is not covered by Section V (2) of the Administrative Instructions (Appendix 3 to the Compilation of the Fundamental Rules and the Supplementary Rules, Volume II). It also amounts to an imposition of a penalty not provided for in rule 3 of the rules issued with the Government of undivided India, Home Department, Notification No. F-9/19-30, dated the 27th February, 1932. The grant of such casual leave is, therefore, barred by rules.

NOTE 2.—The time workers may be granted Casual Leave on the condition that the arrears of outturn due to a day's Casual Leave should be made up within a period of 10 days on their return from casual leave; failing which the following penalties will be imposed by the Head of the Office :—

- (i) Stoppage of further casual leave,
- (ii) Attendance on Sundays and holidays till the casual leave outturn is made up; and
- (iii) extreme cases disciplinary action mentioned in the schedule to Appendix IX to this Manual.

NOTE 3.—The limit of 20 days mentioned above is not to be understood as period for which a Government servant is entitled to casual leave during a period of twelve months, but merely as a limit up to which Heads of Offices have power to grant such leave and within which the grant of the leave must ordinarily be restricted even in the case of a man who owing to ill health or family affliction, is occasionally unable to attend office but does not ask for regular leave. Superintendents should, therefore, when dealing with applications for casual leave, bear this in mind, and refrain from recommending casual leave as a matter of course to unsatisfactory men who keep away from office on one pretext or other. At the same time they should not treat their men with unreasonable harshness (which never produces good results), nor refuse to recommend casual leave to men who are usually regular in attendance, and therefor deserving of consideration, when unwell and needing casual leave from other reasonable cause. In granting casual leave special care should be taken to see that there is no infringement of the administrative instructions (*vide* appendix 3 to the Compilation of the Fundamental Rules and the Supplementary Rules, Volume II).

Compensation Leave

170. Compulsory attendance on Sundays or on other days on which the office is entirely closed may be made a justification for a claim for compensation leave for the number of days a clerk thus attends. A separate account of such attendance will be maintained in respect of each clerk by the Record Section. Compensation leave will not be carried forward for more than six months. No such claim for compensation leave can be made when the order to attend office is issued so that arrears of normal work may be cleared (*See* also Paragraph 151).

Regular Leave

171. All applications for leave (Form S.Y. 258) should, in the first instance, be sent to the Record Section for a certificate as to the title of the leave applied for. The Sectional Superintendent will record his recommendations on the form and state whether a substitute will be necessary. The papers will then be submitted to the Gazetted Officer-in-charge with a certificate from the Record Section, if necessary, as to whether substitutes are available. The Gazetted Officer will submit the application, with his remarks, to the Head of Office who will record his orders at the foot of the form.

172. Medical Certificates in the prescribed form as required by Supplementary Rule 229, granted by registered medical practitioners and submitted in support of leave applications may ordinarily be accepted as sufficient. A second medical opinion or the countersignature of the initial certificate may be required only in exceptional cases.

173. Heads of offices are empowered to deal finally with leave applications from all non-gazetted staff.

All orders sanctioning regular leave to Accountants and Supervisors (Telegraph Check Section) should be recorded in the Office Order Book. Officiating arrangements in the Subordinate Accounts Service establishment and in the Supervisor's grade which should be made ordinarily in the order of seniority of qualified men, should be reported to Comptroller, Posts, Telegraphs, & Telephones monthly in a statement showing also the name and the nature of the leave sanctioned to the members of the Subordinate Accounts Service and Supervisors (Telegraphs Check Section). This statement should reach the Central Office by the 10th of the following month with a certificate that the officiating arrangements made are according to seniority of qualified men.

173 A. Deleted.

Quarantine Leave

174. Any member of the office establishment in whose house any disease of contagious or infectious nature (*e.g.*, small pox, plague, etc.), occurs must not attend office, but should at once report the matter in writing to the Head of the Office in order that measures may be taken to prevent his bringing the infection

to the office, and that arrangements may be made for the performance of his work. Failure to make the report required by this rule renders the persons concerned liable to severe punishment. On receipt of such a report, a reference should at once be made to the Medical Officer of the City enquiring when the disease appeared and when the infection stage is likely to be over. The absence is treated as quarantine leave up to a maximum of 21 days or, in exceptional circumstances, 30 days, any period of absence in excess of this period being treated as ordinary leave. Subject to the above maximum, quarantine leave may be granted in continuation of other leave. A member of the establishment on quarantine leave is not treated as absent from duty, and it is not permissible to entertain any substitute in his place during the period of such leave.

NOTE.—When a clerk himself is laid up with an infectious complaint and is thereby rendered incapable of carrying on his duties, the provisions of this paragraph will not apply; his absence, will be treated as casual or regular leave as the case may be.

Grant of Leave and Increments to Class IV Staff

175. The power to grant leave and increments to class IV servants may be delegated by the Head of the Office to the Gazetted Officer-in-charge of the Record Section provided that increments may not be withheld without the consent of the Head of the Office.

Attendance at Courts

176. If any member of the office is summoned to attend as a witness in a court of law he should obtain the previous permission of the Gazetted Officer-in-charge, and should, after attending, produce a certificate of attendance from the Court concerned. In cases falling under Supplementary Rule 154 the official will be treated as on duty whereas in cases falling under Supplementary Rule 155 he should be granted casual leave. Service as a juror or assessor should, however, be treated as duty and not casual leave.

Any subsistence allowance granted by the court, apart from travelling allowance, must be credited to Government before he is allowed to draw full pay for the period of his absence.

Productions of official documents in a Court of Law

176-A. When a Government servant is summoned by a Court to produce official documents for the purpose of giving evidence the procedure laid down in Appendix VIII should be followed. The requisitions should be dealt with as indicated below :—

- (A). *Bills, vouchers, etc., which form part of the accounts recorded in respect of the transactions of the Central Government.*—Subject to the reservation that all doubtful cases shall be referred for order to the Comptroller, accompanied by the documents asked for by the Court, the Heads of Posts, Telegraphs and Telephones Audit and Accounts Offices may deal finally with requisitions in all cases in which they are satisfied that there is nothing in the documents asked for which attracts the operations of Section 123 or Section 124 of the Evidence Act, 1872 (reproduced in Appendix VIII).

All other cases should be referred to the Central Govt. for specific orders.

- (B). *Discussions, Opinions, Correspondence, etc., which may or may not have a bearing on the accounts.*—All requisitions for such documents should be brought to the notice of the Comptroller

and Auditor-General and dealt with only after consultation with him. References to the Comptroller and Auditor General should be accompanied by the documents asked for by the Court. The Comptroller and Auditor-General will himself ask for the orders of Government in cases in which he feels it necessary to do so.

NOTE 1.—Privilege should be claimed for original drafts in all cases.

NOTE 2.—When a paid Money Order is required to be produced in a Civil Court not situated in the same station as the Audit Office where the Money Order is on record, the paid Money Order will be sent to the Post Office nearest to the Court with instructions to the Postmaster in charge of that office to depute one official to the Court with the Money Order on the date and time mentioned in the summons. The Postmaster concerned will, thereafter, be entirely responsible for giving effect to the orders of the Court.

[D.G.P.&T. Circular No. 10 (Part III), dated the 31st May, 1934.]

NOTE 3.—On receipt of summons from a Criminal Court to produce a paid Money Order or any other document through clerks and Accountants, the attention of the presiding Magistrate should be drawn to the provisions of Sections 94 and 95 of the Criminal Procedure Code and a request should be made for the withdrawal of the summons.

Should any Court still insist upon the attendance of clerks, the summons should be obeyed but the matter may be reported to the Comptroller for further action being taken.

NOTE 4.—The procedure of production of message draft in Civil and Criminal Courts and Courts Martial are prescribed in Article 121 of the Posts and Telegraphs Audit Code, Volume IV (Message Revenue Audit Code).

Procedure for obtaining legal advice, and arrangements for the defence and prosecution of suits

176-B. For the procedure see paragraphs 50 and 50-A of the Comptroller and Auditor-General's Manual of Standing Orders.

Return and Recall from Leave

177. Clerks on return to duty from leave, other than casual leave, should report themselves personally and also give a written report to the Supervisor or Accountant of the Record Section who will obtain promptly orders for their posting. Members of the Subordinate Accounts Service should similarly report themselves for duty to the Gazetted Officer-in-charge of the Record Section before resuming duty. If such a report is delayed until the afternoon, the return to duty will count from the following day. These reports should promptly be transmitted to the Supervisor or Accountant of the Record Section for note.

178. Members of the establishment, who are granted leave, other than casual leave on the strength of a medical certificate, may not return to duty on the expiry of their leave without first producing a medical certificate of fitness in the form prescribed under Rule 212 of the Supplementary Rules.

179. The Head of the Office may recall members of the ministerial and class IV establishment before the expiry of their leave should the exigencies of service so require.

Inward Correspondence

Opening, Stamping and Submitting Dak to Gazetted Officers

180. All inward dak with the exception of insured covers will be opened by the Supervisor or Accountant of the Record Section or in his presence. The date stamp will be impressed as soon as the covers are opened. All important letters irrespective of the status of the writer will be sorted and sent first to the Head

of the Office, for his perusal. All letters from the Government of Pakistan, the Comptroller and Auditor General, and the Director General, Posts and Telegraphs will be treated as important unless the subject is of a routine nature. Of the important letters, only letters of general interest will, after perusal by the Head of the Office, be sent to other members of the gazetted staff, the rest being sent only to the Officer-in-charge of the Section.

Telegrams (Inward)

181. All telegrams received will be entered in the Record Section in a separate register in Form A.G.P.T. 4 and promptly made over to the Section concerned.

Distribution of Dak.

182. All letters, except the important ones, will be made over by the Record Section to the Sectional reference clerks after entry in a skeleton register which will be maintained separately for each section in Form A.G.P.T. 3. The date of receipt will be noted across this register at the top of each day's entries.

Leave and pension applications for report and intimations received from Postmasters for issue of duplicate Money Orders should be treated as very urgent and sent to the sections concerned as soon as possible. Proposition Statements should be separately registered in Form A.G.P.T. 4 and made over to sections concerned immediately after they have been stamped. covers marked "Confidential" or "Secret" should, when received in Record, be taken to the Head of the Office who will open the covers and (if he thinks fit) hand over the letters to a Gazetted Officer under him after initialling them.

Important letters, after they have been seen by Gazetted Officers, will be entered in the Record Section in a special register of important letters in Form A.G.P.T. 4 and made over to the Section concerned.

Unofficial cases, demi-official letters, and half-marginal references received from other offices will be treated by the Record Section in the same way as letters.

The following papers should be made over to respective sections through the sectional register of miscellaneous papers received (Form A.G.P.T. 5) :—

- (1) Statements.
- (2) Papers or documents the return of which is watched through sectional registers, *e.g.*, replies to half-marginal references, Interest Payment Orders, etc.

Confidential, Secret, etc., Documents

183. The handling and despatch of Confidential, Secret, etc., documents should be done in accordance with Govt's existing instruction on the subject as also those instructions which may be issued by the Govt. from time to time.

Circulation of Important Letters

184. Copies of Resolutions, important letters, etc., issued by the Govt. of Pak. and important letters, etc., received from the Comptroller and Auditor General will be sent by the Record Section to all sections of the office, for circulation and note. A circulation slip in Form S.Y. 243, should be pasted to each letters showing its number and subject and the designation of officials who are to note it. The

return of the letter after note, within the time allotted, should be watched by the Record Section. Spare copies, if any, should be given to Gazetted Officers and Superintendents. After circulation, the letters, etc., should be recorded with connected papers. Copies of the Gazette of Pakistan should, after circulation in the Gazetted Audit Section, be filed in the Record Section. Circulars and general letters issued by the Comptroller, Posts, and Telegraphs, & Telephones or Head of other offices, the Director General of Posts and Telegraphs and Telephones Heads of Circles should, after circulation, be filed in separate guard files for each year in serial order so as to be readily available for reference.

NOTE.—In the Central Office copies of the Gazette of Pakistan should, after circulation in all the Sections, be filed in the Miscellaneous Audit Section. The extra copy of Part I of the Gazette of Pakistan should be filed in the Code Section after necessary action being taken on it by that Section.

Valuable received with Dak

185. Any valuables coming in uninsured covers will be entered in the Register of Govt. Promissory notes or Register of Valuables in Form S.Y. 249, as the case may be. The entries will be made by the Supervisor or Accountant of the Record Section in the presence of a Gazetted Officer and the valuables made over to the Government Securities Section or the Cashier, as circumstances may indicate, the initials of the receiver being taken in token of receipt.

All insured covers will be received by the Cashier and opened in the presence of a Gazetted Officer and the contents entered in the Register of Government Promissory notes or Register of Valuables, as the case may be. A hand to hand receipt will be insisted upon whenever any valuable change hands.

NOTE.—Valuable documents like insurance policies, etc., should not be sent about in files unnecessarily, but should remain in the custody of the Sectional Superintendent pending orders on the case.

Letters wrongly marked

186. When a letter or document is wrongly marked, it will be the duty of the Superintendent of the Section to allot the wrongly marked letter to the section to which it properly belongs and to direct the reference clerk of the section to transfer it through the peon book. In cases of dispute as to which section should dispose of a particular letter, the orders of the Head of the Office should be obtained. Superintendents should give their special attention so that there may be no unnecessary delay in transferring letters and documents from one section to another.

Unsigned, incomplete and missent letters

187. If any letter or document is received unsigned or incomplete in any respect, the section concerned should take necessary action on it and not the Record Section. It is only in cases in which a letter or paper has been wrongly delivered that the Record Section should return the paper to the proper office.

Indexing and disposal

188. The inward dak will be received by the Sectional reference clerk and submitted by him to the Superintendent for perusal. If the Superintendent finds that any important papers have not been seen by the Gazetted Officer-in-charge, he will pick these out and submit them to the Gazetted Officer for perusal.

189. All important letters and all papers coming through the skeleton transit register will be entered in a sectional receipt register in Form S.Y.318-A. In large sections more than one receipt register may be maintained at the discretion

of the Superintendent for prompt indexing. The serial number assigned to the entries in the receipt register will be noted on the letters also in order to facilitate the noting of disposals. Unofficial or demi-official references will be indicated as such in the remarks column of the register.

190. The Sectional reference clerk will note the 'case mark' on the letters as well as in the receipt register. Where the old cases are involved, it will be possible to do this immediately. Where, however, the subject-matter is new, a new case will have to be opened in the register of files. (Form S.Y. 255) under the orders of the Sectional Superintendent and the case mark assigned in this register will be noted on the letter as well as in the receipt register. In opening a new case, the reference clerk will, in cases of doubt, consult the Superintendent regarding the class under which it should be grouped. As the subject of each file will be noted in the register of files, the subject of each letter will not be entered in receipt register except in important sections of the office.

NOTE.—When in any case an enclosure is not received with an inward letter action should be taken at once by the issue of an urgent memorandum which must be issued on the day the letter is received by the Sectional Superintendent.

191. The Sectional reference clerk will make over the letters to respective dealing clerks taking their initials in the proper column of the receipt register. When a letter has been disposed of, a note of disposal will be made by the reference clerk or the despatcher, as the case may be, against the entry of the letter in this register.

If in connection with a reference received in this office a simultaneous reference is to be made to a third party the reference to the third party should be issued along with the reply to the original reference as far as practicable. If, however, in any case this is not possible, the original reference should not be treated as disposed of by the issue of its reply until the reference to the third party is issued and the auditors should, in such cases, make a note to this effect in the margin of the draft reply to the original reference for guidance of the reference clerk, who will include it in the pending report.

In case where an '*ad-interim*' reply is issued or certain information or documents are called for, the letter should be shown in the inward index register and in the pending report as "pending further communication" till a final reply is issued, when only it should be filed under the orders of the "Accountant-in-charge of the Section".

NOTE.—The register of inward letters should be submitted on the last day of every month to the Sectional Accountant or Supervisor, as the case may be, who should examine it generally to see that it is properly maintained and also test check a few of the entries therein to see that the relative case mark and the necessary note of disposal have been correctly noted against them by the Sectional reference clerk.

Outward Correspondence Indexing

192. Draft letters for issue will be entered in the section in a skeleton outward register in Form A.G.P.T. 7. Both the serial number as shown in this register and the case number will be shown on the draft. The section issuing the letter will also be indicated in the draft. Thus the number of an outward letter will be somewhat as follows :—A-3-23/G.S. 410—the numerator showing the case mark, the denominator showing the section and the serial number in the outward register.

Outward un-official cases and demi-official letters will be dealt with in the same way as outward letters.

Despatch and Issue of Fair Copies.

193. The sectional reference clerk will maintain a transit book in Form S.Y.314, through which the drafts, after entry in the outward register, will be passed on to the Record Section. The serial numbers of the draft only need be noted in this book and the Supervisor or Accountant of the Record Section will give receipt in this book for the drafts which are made over for copying. The copying group will also maintain similar transit books one for each typist and return the office and fair copies through these books *to the auditors concerned*. Typists should put their initials in each fair copy they prepare. The auditors will initial the fair copy after examination, put the date on the office copy and make over both the office and fair copies to the sectional reference clerk; the latter will get the fair copies signed and put the date on them as well as in the outward register. The Sectional reference clerk will then put the fair copies in cover and make over the closed covers to the despatcher in the Record Section to be posted, or in the case of town covers to be sent through the peon book. He will also see that enclosures are correct, covers properly addressed, contents safely packed, and that every letter is signed before issue. The Sectional reference clerk will next note the disposal of the inward letter in the receipt register. Any drafts which do not issue within a couple of days from the date of entry in the outward register will be brought to the notice of the Superintendent by the Sectional reference clerk.

Outward Telegrams

194. All outward telegrams will be examined by the Supdt. and despatched by the sections concerned. Duplicate copies of the telegrams bearing code numbers which are assigned by the Telegraph Offices will be sent by the issuing sections to the Record Section after noting thereon the file mark on the following working day through the peon books. Duplicate copies will be arranged date-wise by the Record Section and kept in a bundle. When replies to outward telegrams are received, the Record Section will note on them the file mark before they are passed on to the section concerned.

Use of Postage Stamps

195. No postage or registration fees, etc., are charged on any articles sent on Inland Postal or Telegraph Service. Official correspondence transmitted by the Foreign Post, except that with Ceylon, is subject to the same rates and is governed by the same rules as ordinary private correspondence, but Service Postage Stamps may be used on official correspondence addressed to the United Kingdom or British Possessions. Postage on articles sent to all other countries served by the Foreign Post must be prepaid in ordinary postage stamps. An account of postage stamps should be maintained in a manuscript register. At the end of the month, a balance should be struck and the register, with the stamps in hand, should be submitted to the Head of the Office for check and signature by the fifth day of each month. When postage stamps are used, the charge for the postage is entered in the Register and the cover or parcel with the stamps affixed there to is submitted to the Gazetted Officer-in-charge of the Record Section for initialling the entry in the register before the cover or parcel is posted. The stock of all stamps, Service and Ordinary, will be kept in the custody of the Supervisor or Accountant of the Record Section.

NOTE.—The Head of the office may delegate the duties prescribed for him in the above paragraph to a Gazetted Officer.

Economy in the use of Telegrams

196. A telegram should not be issued where a letter will serve the purpose as well. Every endeavour should be made to reduce the length of telegrams to the smallest possible limit and the "Express" class should not be used unnecessarily. To effect economy in telegrams express letters in Form S. 6 (*vide* paragraph 197 may be more exclusively used.).

Express Letters.

197. Express letters are issued in Form S. 6 and the procedure relating to them is the same as for telegrams except that the fair copy is despatched by post as an original message instead of being sent to the Telegraph Office. Even in urgent cases, where the places addressed are within a day's reach by post and there is no special necessity that the communication should reach its destination in less than 24 hours, an express letter should be issued rather than a telegram. The cover should always be marked "very urgent-Express Letters".

The Gazetted Officer who has to pass a draft telegram may mark on it "Express Letter" in red ink, if he is satisfied that the issue of an express letter would meet the situation.

Confidential Correspondence

198. Confidential papers should not pass in the usual course through the office. Only the Gazetted Officers and Superintendents should deal with them. They should pass from hand to hand either by personal delivery or in sealed covers. The entries in the ordinary office registers should be made from slips furnished by the Gazetted Officer dealing with the confidential letter and should be very general. A remark should be made about the papers being filed among the confidential papers of the Comptroller, Deputy Comptroller or other officer, as the case may be.

Memoranda and Half-margin References

199. All outward communications to offices within the Pakistan Audit Deptt. and the P.T&T. Deptts should be in the form of a memorandum. Communications addressed to the Ministries and Divisions of the Central Govt. and all Deptts. of the Central and Provincial Govts., other than Pak. Audit Deptt. and Pak. P.T&T. Deptt, should be made through formal letters. While memoranda as well as letters, Forms A.G. P.&T. 9-A, or A.G.P.T. 10-A as may be considered necessary, should be used.

When, however, enquiries are to be made in routine matters from P.&T. Disbursing officers, half marginal memoranda in forms S.Y. 281,287,322-A, etc. should be used when a marginal memorandum is received from another office, the reply in respect of the same should be given on the reply portion of the form.

Outward half margin references will be entered in a separate register (Form S.Y.308) and the date of return watched through this register.

NOTE.—Inward half-margin references originally issued by other offices will be entered in the sectional receipt register. No file mark will, however, be given but the subject will be entered in the receipt register. The reply will be numbered in the outward register, the subject also being noted in the remarks column. A note of disposal will be kept in the receipt register.

Anonymous Correspondence

200. No attention will be paid to anonymous letters. If any one has a complaint or suggestion to make, he must make it in writing, sign the communication and submit it through the usual channel.

Distribution of accouts returns

201. All accounts returns, e.g. (cash accounts primary abstracts, savings bank, cash certificate and money order journals, etc.), will be received in the Record Section where they will be checked with the accompanying list and made over to

the sections concerned through a register maintained in Form S.Y. 252 for each section. Savings bank, cash certificate and foreign money order journals received daily from certain specified Post Offices should, however, be made over to the section concerned through a separate register in Form A.G.P.T. 12.

An account of empty bags returned to the offices where from they have been received should be maintained in the Record Section in Form A.G.P.T. 13.

Urgent Papers

202. All papers of an urgent character that may be sent by one office, department, or section to another should have an "Urgent" slip attached to it in a conspicuous place. The fact that "Urgent" is written in Blue Pencil or otherwise on a paper cannot be known until the letter is examined, and is not therefore likely to attract the attention of the officers concerned and received precedence over other letters. "Urgent" and "Immediate" slips should be attached at the discretion of Superintendents who should see that they are used only in cases of real urgency.

Progress Report

203. A progress report in Form A.G.P.T. 15, should be prepared daily and submitted to the Gazetted Officer-in-charge of the Record Section.

Issue of Reminders

204. The auditors will be responsible for issuing reminders in Form S.10 or L.8 on due dates. For this purpose they will either keep the cases requiring issue of reminders in their own custody or maintain a note book to help them in issuing reminders on due dates. The following rules should be observed by them in issuing reminders :—

- (i) Unless otherwise ordered, the first reminder should be issued a fortnight after the date on which a letter is despatched. In special cases (particularly in the cases of letters relating to gazetted audit and pension work), reminders should be issued earlier.
- (ii) The second reminder should be issued a fortnight after the issue of the first reminder.
- (iii) If a letter remains unanswered for a fortnight after the issue of the second reminder, the gazetted officer should address by name the officer to be reminded and if this elicits no response, the Head of the Office should consider the advisability of addressing the Head of the circle demi-officially.

NOTE 1.—It is not necessary to number the printed reminders separately in the despatch register but a note of the date of issue of the reminder should be kept in it against the entry of the original letter. An exception to this may be made only in cases where special registers with necessary columns are maintained to watch and note the issue of reminders,

NOTE 2.—First reminders to the Director General, Posts and Telegraphs, should ordinarily issue only after a month.

NOTE 3.—Reminders to letters forwarding Money Orders and Savings Bank warrants for inspection, which have formed the subject of enquiry and are not destroyed will be issued from the section concerned. The first reminder should be issued two months after the date on which the letter is despatched and the second reminder should be issued a month after the issue of the first reminder. If, after the issue of the second reminder, the money order is still not returned the case should be submitted to the Head of the Office for orders.

NOTE 4.—To ensure check over compliance with the above provisions the auditors concerned should while putting up disposals give the distinctive mark F or P at the top left hand corner of the "Draft for approval", accordingly as the case in question is finally disposed of thereby or a reply thereto is to be awaited. This mark of F or P will be initialled by the Superintendents before submitting the case to the Gazetted Officer and the Head of the office. While noting the disposals in the inward register, the diarist shall put similar remarks against the entries of the relevant letters. He shall thereafter copy out the entries relating to letters marked P in the list of pending cases giving cross references to the serial Nos. of the entries in the two registers. All action on P cases shall thereafter be recorded in the list of pending cases, of which a weekly report shall be submitted to the Gazetted Officer through the Superintendents. While checking the weekly reports, the Supdts. shall examine the Auditor's Note Book prescribed in para. 204 of C.P.T.&T's. M.S.O. to see that it is properly maintained.

NOTE 5.—At the time of the submission of the weekly report referred to above, each Superintendent will have to take particular care that in the case of Auditors on leave, he gets the relevant files traced and causes the draft reminders to be put up by making internal arrangements without waiting for the return of the Auditors concerned from leave.

Call for Papers, Books, etc., by Gazetted Officers

205. When any Gazetted Officer calls for papers, books, etc., and other reference from a section, the Superintendent will satisfy himself that the demand is obeyed at once. He must examine the papers before submission to see that nothing is wanting and will report to the Officer concerned the reason for the delay if there is any.

Report on Outstanding letters and Telegrams

206. Each section will prepare its own arrear report of outstanding letters in Form No. A.G.P.T. 16. All letters, unofficial, demi-official and half-marginal references received in Branch Audit Offices, which have not been disposed of within a week after receipt in the section will be included in this report which will be submitted to the Gazetted Officer concerned every Monday with an explanation of delay in each case. The Supdt. will be responsible for the due submission of this report. 10% disposal of ordinary letters should be checked by Supdts. and 1% disposal of these letters should be checked by the Gazetted Officer concerned.

(Example.—All letters, etc., received upto Saturday, the 11th February, 1961 and not disposed of by the 18th February, 1961 should appear in the report which is to be submitted to the Gazetted Officer on Monday, the 20th February, 1961.)

NOTE 1.—For the purpose of this rule, the date of receipt is the date on which a letter is registered in the Sectional Inward Register.

NOTE 2.—The procedure in respect of preparation of arrear reports prescribed in the "Manual of the Office Procedure in the office of the Comptroller, P.T. & T." may also be followed in the Branch Audit Offices at the discretion of the Head of the Office.

207. Besides the Sectional report on pending letters, the Supervisor or Accountant of the Record Section in Branch Audit will submit every Monday a report on important letters which have not been disposed of within a week after their receipt. On every Saturday, the register of important letters will be sent to the sections to note the disposal as well as to state the reasons for delay in the case of outstanding letters. The Supervisor or Accountant of the Record Section will prepare this report on pending letters on every Monday from this register and submit it to the Head of the Office through the Gazetted Officers concerned.

208. The Supervisor or Accountant of the Record Section will also send the register of telegrams received to the sections every alternate day to enable them to note the disposal in this register. He will submit a report to the Gazetted Officer-in-charge of the Record Section every Tuesday, Thursday and Saturday showing the telegrams which are outstanding for more than two days and state the reasons for delay.

Report on the State of Work.

209. A consolidated monthly report on the arrears in work on the last working day of a month should be prepared by each Branch Audit Office in Form A.G.P.T. 17(A) for the whole of the office and submitted to the Central Office on the 4th day of the month following that to which it relates. In preparing this report care should be taken to see that nothing which should be included is omitted from it and for this purpose each compilation should receive the personal attention of the Head of the Office. Letters and Un official references outstanding for more than fifteen days and less than three months on the last working day of the month should be shown in the report under the heading "outstanding for less than three months". Any other item which should be brought to the notice of the Comptroller and which are not included in other sections of the report should be shown in Section D.

The Forms A.G.P.T.-17(a) to A.G.P.T.-17(w) will be used in all offices for internal check. A statement of amounts under objection in each section of a Deputy Comptroller's office should be furnished to the Central Section of the office alongwith the monthly state of work report. This statement should be compiled in Form A.G.P.T.-88 so as to bring out the unadjusted balance of the Objection Books for the second previous month on the last day of the month of report. Thus the statement accompanying the sectional state of work report for June should show the balance of Objection Books for April closed on the 29th May minus the adjustment on account of objections upto April effected in the Adjustment Register for May closed on the 29th June so as to include all items for the clearance, of which the section has had a month's time. The statement should be carefully checked by the Accountant. The Central Section should consolidate the sectional statements and submit the consolidated statement to the Dy. Comptroller alongwith the consolidated monthly state of work report prepared for the whole of the office.

210. A monthly report on the state of work in the Central Office should be prepared in a manuscript form by the Administration Section by the 5th of the month following that to which the report relates. The entries therein should be made by the Superintendents of sections who will be held responsible for showing the exact state of work and the arrears if any. The Superintendent, Administration, will examine and scrutinise the report alongwith the reports received from the Branch Audit Offices and bring to the special notice of the Comptroller all kinds of serious arrears and persistence of arrears for a prolonged period for report to the Comptroller and Auditor-General.

NOTE 1.—As prescribed in Paragraph 26 of the Comptroller and Auditor General's Manual of Standing Orders each section of the office should maintain a calendar showing the due and actual dates of (1) the despatch of returns due from the section, (2) the submission to Gazetted Officers of all accounts, objection statments, registers, etc. and (3) the receipt of returns due to the section. The calendar so maintained should be submitted on every Monday to the Gazetted Officer in charge for review. The result of the review should always be placed on record.

NOTE 2.—A register of returns showing (1) Name of Officer rendering the returns; (2) Name of return; (3) Due date of receipt; (4) Actual date of receipt; (5) Particulars of reminders, etc. (other than monthly return), due from disbursing and other officers should be maintained in each section by the Accountant, in respect of all returns which are not received through the register of returns kept in the Record Section, and submitted to the Gazetted Officer monthly for review on the 15th of every month.

Inspection by the Assistant Accounts Officer (Inspection)

211. To enable the Comptroller to satisfy himself through an independent agency that his responsibility for the efficient working of his own office as well as of the Branch Audit Offices under his control is being fully and consistently discharged, the audit, accounting and administration work of the office of the Comptroller and of the Branch Audit Offices is examined annually by the Assistant Accounts Officer (Inspection) attached to the Comptroller and Auditor-General's office for the purpose.

The detailed instructions and the procedure to be followed in this connection are given in Appendix VII to this Manual.

General Rules about references to the Comptroller

212. No communication implying any dissatisfaction with, or censure on, any officer of the Department above the rank of a Superintendent of Post Offices shall issue under the signature of the Head of the Office. When he thinks that such a communication should be made, an unofficial memorandum setting forth the facts of the case and containing all information, will be forwarded, without connected papers, to the Central Office. The Comptroller will take such further action as appears to be advisable. When the head of an office decides to question from the higher audit point of view any action or order involving the personal responsibility of an Officer Higher in rank than a Superintendent of Post Offices (e.g., in a matter of travelling allowance), he should give the officer an opportunity of explaining the facts. It is advisable that such correspondence should be conducted demi-officially.

213. Heads of Offices should not address the Comptroller and Auditor General or the Government of Pakistan direct except in reply to a letter sent direct by the Comptroller and Auditor General or the Government of Pakistan.

Heads of Offices may address the Director General of Posts and Telegraphs direct with reference to matters affecting their particular spheres of audit jurisdiction only and not involving questions of general importance.

214. Heads of Offices may issue to Heads of Circles general instructions on purely audit matters which come within the scope of the Comptroller and Auditor General's powers under the Government of India Act., 1935, as adopted by the Pakistan (Provisional Constitution) Order, 1947, and Audit and Accounts Order. But great care should be taken to see that no instruction likely to cause marked inconvenience to executive officers is issued without consultation with the Head of the circle as to the best means of applying it. If the Head of the Office desires to make any change in executive arrangements, for audit purposes, he must submit his proposals to the Comptroller, who will arrange with the Director General of Posts and Telegraphs for the issue of the necessary orders.

Procedure for closer association between Audit and Executive

215. Each Deputy Comptroller should, as far as possible, visit each of his non-resident Postmasters General once or twice a year at mutually convenient times. Adequate notice should be given of these visits so that a Postmaster General may gather in his outstanding problems, and arrange to have adequate free time for discussion. It is not necessary that a Deputy Comptroller should continue such visits with regular inspections unless in any particular case he thinks this desirable.

Correspondence with the Comptroller

216. No hard and fast rules can be laid down about the classes of cases which should be referred to the Comptroller, Posts, Telegraphs & Telephones. A wide discretion is permitted to Heads of Branch offices limited chiefly by the necessity of not committing the Comptroller as Principal Auditor in an important matter without his concurrence, and of keeping the Comptroller in touch with the work of his department. If the concurrence of the Comptroller in any action or ruling is desired, the Head of the Office should state the case and explain the points on which orders are required. The practice of endorsing to the Comptroller for information copies of correspondence causes unnecessary work, and may involve the Comptroller in a responsibility of which he is not aware, owing to the fact that the issue is not brought properly before him.

Generally, however, the following principles should be observed :—

- (i) All cases of reasonable doubt in the interpretation of rules or orders of general application should be referred to the Comptroller before final ruling or decision is given.
- (ii) All references or suggestions to the administrative authorities affecting the policy of the Department should issue only with the cognisance of the Comptroller.
- (iii) Cases where there are differences of opinion between the Audit Office and Head of the circle should be referred to the Comptroller before ruling is enforced.

216-A. All important documents, e.g., Budget and Revised Estimates, etc., which are submitted to the Comptroller should invariably be signed by the Deputy Comptroller himself.

Comptroller and Auditor-General's approval to corrections to Accounts Rules in the Posts and Telegraphs Manual.

217. So long as the proposed corrections to the account rules, contained in the Posts and Telegraphs Manual, are not inconsistent, with any of the recognised rules or orders of the Comptroller and Auditor General whether contained in one of the published regulations or otherwise approved by him, they should be finally accepted by the Comptroller on behalf of the Comptroller and Auditor-General. Only in cases of doubt or difficulty or cases involving a deviation, or departure from any of the recognised rules, or a difference of opinion locally or where the Comptroller and Auditor-General's approval is necessary for statutory reasons, shall the draft corrections be submitted for his prior and specific approval. Such corrections when sent to the Comptroller and Auditor-General should be accompanied by an explanatory memorandum containing the genesis of the existing rules, justification for the change suggested and the Comptroller's own recommendation in connection therewith.

General Instructions for Noting and Drafting

Noting

218. All office notes should be written on the Note sheets supplied for the purpose, the margin being left blank for the record of the orders passed by the officer to whom the note is submitted. All office notes should be temperately and courteously expressed and written in the third person. They should be broken up into numbered paragraphs. It may be assumed that the Paper Under Consideration will be read by the Officer to whom it is submitted, and no para-phrase or reproduction of verbatim extracts of it are, therefore, ordinarily necessary in the notes. A precis of its contents need be made, only when the paper is of great length and complexity.

219. When a note is submitted, it should as far as possible confine itself to—

- (a) the question at issue,
- (b) circumstances leading upto it, if necessary,
- (c) rules and precedents bearing upon it,
- (d) suggestions for further action to be taken now upon it.

This is ~~not~~ to be taken as prohibiting the raising of relevant side-issues, but it will usually be found to be convenient to start a new file for such side issues. In some cases perusal of the Paper Under Consideration will be sufficient and nothing is required beyond a brief suggestion for action.

N.B.—Notes should always be written neatly and legibly in ink. Un necessary over writings and clumsy corrections should as far as possible be avoided. If a proposed draft is to be altered completely, it would be advisable to copy the correct draft.

220. Superintendents should be careful in submitting cases to Gazetted Officers, to see that they are sent up complete with all connected papers, they should be arranged in order of date and fastened by a tag in the top left hand corner and flagged wherever necessary. In all cases page numbers should be given from top to bottom as in a book and reference should be by page number and not by flags only. This applies also to drafts submitted to Gazetted Officers for approval.

Drafting

221. The Superintendent is not required to draft letters himself in every case but he should satisfy himself that the drafting of his subordinates is accurate, complete and in conformity with the prescribed rules and procedure. All letters, cases, etc., for orders must pass through the Superintendent of the section who will initial all notes and drafts written by clerks in token of his having checked them.

222. When a Gazetted Officer drafts a letter himself, it must be understood that the Superintendent of the Section concerned is as responsible for the correctness of the facts which the Gazetted Officer may state, as if the letter was drafted by the Superintendent himself. Superintendents are, therefore, responsible for bringing to notice any inaccuracies or any orders of Government or other authority which the Gazetted Officer may have accidentally overlooked.

223. Drafts should be written neatly and legibly, and except in the case of draft paragraphs for reports, etc., and replies to un official references they should be written in the prescribed form.

The subject of a letter should always be briefly but clearly stated in the opening of the reply unless the reply practically repeats the whole of it in an affirmative or a negative form. Similarly a reminder should always state the subject and not merely the number and date of the letter to which attention is drawn. A person to whom a letter is addressed should not have to pursue a sheaf of enclosures to discover the purpose of the reference.

Letters should as far as possible be self-contained and copies of correspondence should be enclosed only when they are essential as original authorities. The paragraphs of a letter or memorandum should always be consequetively numbered and every effort should be made to render the communication as concise as is consistent with clearness and civility. Gazetted Officers should endeavour to improve the standard of noting and drafting by advice regarding misuse of words, wrong constructions, etc., etc.

224. Letters should bear the date of despatch, not that of draft. When reply to a letter is long delayed for want of answers to references, the writer of the letter under reply should be informed. Official letters to Heads of Offices, Departments of the Government of Pakistan or indeed to any official should not be addressed to them by name unless it is intended that the cover should be opened by the officer personally.

Corrections and Erasures

225. No correction can be made in any document after signature without reference to the person who signed it. When necessary, corrections should be made distinctly and initialled by the clerk and the Superintendent concerned. Erasures in accounts, account books and statements are strictly forbidden.

Delegation of Gazetted Officers' powers to the members of the Subordinate Accounts Service

226. In view of the exiguous proportion of Gazetted Officers to staff, the Comptroller has sanctioned the delegation of the following powers to the members of the Supervising staff of all offices under his control.

227. The following is the list of duties delegated to members of the Subordinate Accounts Service under the above rule :—

CENTRAL OFFICE

All Sections—

Fair copies of telegrams approved by the Gazetted Officer.
(B) BRANCH AUDIT OFFICES.

All Sections—

- (1) Letters, half-marginal references and memoranda of routine nature which involve no interpretation of rules.
- (2) References of Objection Statements which do not involve any interpretation of rules.
- (3) Issue of reminders.
- (4) Signature of fair copies and post copies of telegrams.
- (5) Advices of transfer.
- (6) Replies to half-marginal references from Branch Audit Offices.

NOTE.—The above does not apply to communications to be sent to Ministries and Divisions of the Government of Pak., Cr. & Ar. General, Comptroller, P.T. & T.A. Gs. etc., and Heads of Circles. All communications addressed to the foregoing offices other than the officers of the Comptroller and Auditor-General, Comptroller, P T & T, should be under the signature of a Gazetted Officer. All outgoing communications to the offices of the Comptroller and Auditor-General, Comptroller, P T, & T. should necessarily be over the signature of the Head of the Office.

Gazetted Audit—

- (1) Attestation of entries in the Audit Registers from charge reports.
- (2) Attestation of orders in the "substance" column of Audit Registers except those which necessitate a change in the substance of the entries.
- (3) Signature of due date statements in the Audit Registers by the Gazetted Officer should, however, be in the presence of the Head of the Office.

Telegraph Traffic—

- (1) Due date statements and returns except Appropriation Irregularity and other important reports.
- (2) References relating to verification of Service qualifying for increments received from other Audit Offices.
- (3) Extracts of pay of telegraphists sent for audit from and to other Audit Offices.

Booking and Miscellaneous Sections—

- (1) All Post Office Remittance Statements to and from other Audit Offices and Post Office Remittance broad sheets.
- (2) Transfer entries arising in the sections subject to the monetary limitations as may be prescribed from time to time.
- (3) Signature of all supporting civil and defence Departments and Trust Interest schedules.

General Provident Fund—

- (1) Attestation of entries in transfer registers.
- (2) Signature of annual deposit accounts to subscribers.
- (3) Replies to references from subscriber where no interpretation of the rules is involved.
- (4) Objection Statements involving no interpretation of rules.

Cash Certificate—

- (1) Cancellation of cash certificates.
- (2) All statements except those sent to the Comptroller.
- (3) Objection Statements involving no interpretation of rules.

Money Order and Saving Bank—

Objection statements and all general correspondence arising therefrom subject to the condition that all important cases including those in which an interpretation of rules is involved should be submitted to the Gazetted Officer in charge for orders.

Stores and

- (1) A

Ledger—

- (1) Debit schedules of store charges for works and repairs.
- (2) Objection statements on account of discrepancies in balances and further references.
- (3) All adjustment entries in adjustment books.
- (4) Primary Abstract of adjustment accounts.

Booking—

- (1) Advices and acceptances of transfer.
- (2) All schedules relating to Exchange accounts as well as other schedules, e.g., trust interest schedules, service fund schedules, etc.
- (3) All remittance statements to and from other Audit Offices.
- (4) All adjustment entries in the adjustment books.
- (5) Primary Abstract of adjustment accounts.

Works Audit—

Further references on objections arising out of the audit of cash vouchers for works charges.

Telephone Audit—

- (1) Advices and Acceptances of Transfers.
- (2) Due-date statements of a routine nature.
- (3) Attestation of entries regarding acceptances of guarantees in the sub-ledger of guaranteed offices.

Correspondence and Record—

Attestation of entries in the Register of cheques and also the entries of the number of leaves in the cheque books in the certificate portion on the first page of the book.

Audit—

- (1) Monthly schedules relating to Transactions with other departments.
- (2) Transfer certificates and acceptances of Transfer, etc.
- (3) Extracts of pay of telegraphists sent for audit from and to other Audit Offices.
- (4) Further references on objection statements where no interpretation of rules is involved.

Customs Duty Audit—

Duty of signing Objections Statements subject to the conditions and limitations as may be prescribed from time to time.

Office Orders

228. All necessary rules and orders for audit and accounts purposes are incorporated in authorised codes and Manuals. If in any particular case, more detailed instructions are considered necessary, the Head of the Office should issue office orders for the proper guidance of the staff.

Superintendents and Supervisors will make these orders known to the clerks in their sections and the latter in their turn must make it their business to be acquainted with all orders. Failure on their part to know the orders will not free them from responsibility in cases where the orders are not obeyed.

Circular Letters

“228-A. All important instructions of a permanent character should be issued as code alterations while those that were of transitory interest and/or require some immediate or specific action, whether relating to the preparations of bills, accounts, etc., or to any other matter which the Comptroller or Deputy Comptrollers in charge of Branch Audit Offices may issue from time to time, to the disbursing and other officers concerned should be communicated to them by means of circular letters. Copies of these general letters should invariably be furnished to the Director General of Posts and Telegraphs, and to the Heads of Circles concerned, in each case. Copies of such general letters issued by the Branch Audit Offices, should be furnished to the Comptroller.

NOTE.—All General letters should be kept in a guard file, arranged chronologically”

Sectional Note Book

229. Each section should maintain a Sectional Note Book in which all instructions issued by the competent authority of a general nature but of a local character concerning the section, not incorporated to this Manual, should be recorded in a chronological order.

Record of points to be watched

230. Each Auditor and Superintendent should maintain a record of the points he has to watch but which are not required to be noted in any one of the prescribed registers. This record should be handed over to his successor wherever there is a change in incumbency.

The object of this record is to minimise the number of mistakes of all sorts which arise in Audit Offices due to changes, in staff.

RECORDS.

Case system—Register of Files

231. Each section will be responsible for classifying its records and for maintaining a register of files (Form S.Y. 255). A file will be designated as follows :—

“A.3-23”. The “A” or a letter of the alphabet stands for the collection, e.g., pension, commutation cases, etc., i.e. the broad subject matter. At the discretion of the Superintendent, the broad subject matter may further be classified into small groups and the latter indicated by a combination of two letters AB, AC, etc. The middle figure in the formula stands for the file number under each collection and represents the case, that is, the bundle of paper stitched or pinned together, complete on a particular point. Such a case should never become more than an inch thick and should usually be much smaller. The final figure in the formula represents the year 1923.

The Record Section will similarly maintain a register of important files in Form No. A.G.P.T. 18.

NOTE.—As the records of Postal Accounts Section in Postal Audit Offices might be unmanageably big and too varied if not sub-divided, each sub-section of that section may have a separate register of files of its own.

232. Cases should be kept in file-covers (Form S-97).

Each case will be placed in a file board wrapped up in a file cover or tacked to a Docket Form which will be marked with the case number as indicated above a brief description of the subject of the case. When a file cover is used, 'Notes' and 'correspondence' should be kept in separate portions by means of tags, within the same file board. Every page should be chronologically arranged and promptly numbered, two series being used, one for the 'Notes' and the other for the 'correspondence' portions. Cases containing important and miscellaneous papers may, with advantage, be provided with an Index in Form S.Y. 248.

Cases should not be loaded up with unnecessary papers. For example, when a letter has been redrafted the original copy should be destroyed, or when a typed copy of the draft has been kept in the file the manuscript copy should be removed. All slips of paper with irrelevant remarks or orders thereon should be extracted and destroyed.

Arrangement and Custody of Cases.

233. All cases should be kept alphabetically and serially arranged in racks or almirahs and the sectional reference clerk will be held responsible for their proper upkeep. Each sectional reference clerk should maintain a manuscript register to watch the movemens of the files belonging to the section.

All current cases will be kept in the section. Old records will be kept in the section for one year, after which they will be sent to the Record room through a register in Form S.Y. 307, with orders regarding periods for which they should be preserved. Superintendents may, at their discretion, retain any such records in the section for more than one year. Cases sent to the record room will be entered in a Register in Form S.Y. 257, and will not be reissued except on requisition signed by Superintendents in Form S.Y. 301. Undue delay on the part of the sections to return the records, should be brought to the notice of the Superintendents concerned. For this purpose, Form S.Y. 246 may be used.

Old records should be arranged in the same manner but by years and according to the classification for destruction and the due dates of destruction should be shown on labels attached to the different portions of shelves accommodating the different classes of records. The rules regarding the destruction of records are contained in Appendix V to this Manual.

Sale of destroyed records

234. When records destroyed under the rules prescribed in Appendix V are to be sold, a notice will be circulated as widely as possible calling for tenders. Ordinarily the highest tender will be accepted subject to the approval of the Head of the Office who must be satisfied about the reliability of the contractor. The Head of the Office is also empowered to enter into an agreement with any respectable firm for any fixed period provided that the rates quoted by such firm are fair and reasonable. The agreement shall be very carefully worded and some sort of penalty should be imposed on the contractor to safe-guard against any delay

in the removal of waste paper from the office compound. Waste paper packed in bags, supplied by purchasers will be weighed in the presence of the Supervisor or Accountant of the Record Section before delivery. All records, original accounts records, etc., must be cut or torn up before sale. A register of sale of cut papers, etc., should be maintained in Form A.G.P.T. 21.

NOTE.—The sale of waste paper of the Telegraph Check Section of the Branch Audit Office arranged by the Deputy Comptroller, P.T. & T, concerned who will by means of the annual adjustment, afford credit on this account under the head "Abstract B-Miscellaneous revenue-Telegraph (including Radio, Receipts—Fees and other Receipts—Other Items)".

Binding of Records

235. Arrangements for the binding of annual registers, etc. except those which cannot be sent out of office should be made by the Head of every office direct with the local Government Press. Registers, etc., which cannot be sent out of office, should be bound by office duffries who will be supplied with binding materials from office.

In January every year, the Supervisor or Accountant of the Record Section should obtain estimates of the number of bound books which will be required in the coming financial year so as to make timely arrangement to meet the demands. It is his duty to scrutinise these estimates with a view to prevent the binding of registers, etc., which need only be stiched, and to see that the binding work is properly done. The work of binding the annual registers should be taken up in the beginning of January of each year and completed by the 15th March.

Preparation of Guard files by Office Duffries

236. The work in connection with the preparation of Guard files may be entrusted to the duffries at the discretion of the Head of the Office on payment of honorarium at the rates accepted by the Comptroller provided the work is done by them outside office hours. The previous sanction of the Comptroller to the payment of the honorarium should always be obtained.

NOTE.—Before making arrangements for local manufacture of Guard files, the Head of the Office should invariably consult the Central Stationery Office about the rate and have the supply from that office so long as the rate quoted by it is favourable.

DISTRIBUTION OF CODES, MANUALS, ETC.

Supply of Codes, Manuals, etc., and corrections thereto, to Gazetted Officer, Accountants and S.A.S. passed clerks.

237. Every Gazetted Officer, Accountant (including Divisional Accountants) and S.A.S. passed clerk should be supplied by the Record Section with copies of the Audit Code, Account code and similar books of reference, e.g., the compilation of the Fundamental and Supplementary Rules, etc., etc., Books so supplied will be treated as personal copies and no fresh supply of books will be made to Accountants when they are transferred to another office. Corrections issued from time to time will also be supplied by the Record Section but Gazetted Officers and Accountants will be personally responsible for the proper maintenance of their books.

The Codes, manuals, etc., belonging to the Comptroller will be kept upto date by his stenographer while those of Heads of Offices and other Gazetted Officers by the reference clerks of the sections of which they are in charge unless any other clerks are specially selected for the work.

NOTE 1.—Accounts Office Associations and Office Libraries wherever they exist should also be supplied with copies of codes, standing orders, etc., free of charge. Accounts Office Associations may also be supplied by the Local Heads of offices, as far as possible, with copies of all orders of a general nature (if they are not confidential) affecting the conditions of service of the Non-gazetted staff whether issued by Heads of Accounts Offices or by higher authorities.

NOTE 2.—The books supplied to Gazetted Officer, Accountant S.A.S. passed clerk, etc., should on retirement be returned by him to the office in which the official is serving at the time of retirement.

Supply of Codes, Manuals, etc. to clerks

238. In the case of the central Office the Assistant Accounts Officer, Headquarters and in the the case of the Branch Audit Offices the Head of the Office will determine what members of the clerical establishment should be supplied with copies of the codes, manuals, etc., to be treated as the personal property of the recipients so long as they remain in the office to which they are attached. Clerks will not be allowed to take their copies of codes, manuals, etc., with them when they are transferred to another office. While in his possession the person holding them will be responsible for their safe custody and keeping them up-to-date and will also have to make good the loss of any one, of those books. When a clerk is transferred, resigns or his services are dispensed with, he must forthwith return his codes, manuals, etc., to the Record Section through the Superintendent under whom he is working. All sectional Superintendents are responsible for seeing that no breach of this order is allowed to occur.

Distribution Lists of Codes, Manuals, etc., and Lists of Corrections issued thereto

239. The Record Section of the Central Office will maintain a register in Form S. Y. 236 showing by name the distribution of all codes, manuals, etc. as well as lists of corrections issued thereto. The register should also contain information as to the number of books issued to Branch Audit Offices and the number of copies of certain codes issued to outside departments. The Record Sections of the Branch Audit Offices, will, in their turn, maintain a similar register showing the distribution of codes, manuals, etc. and the correction slips thereto, received from the central office.

Preparation of Pay Travelling Allowance and Contingent Bills

240. Gazetted Officers should prepare their own pay bills on the last day of the month by the Labour of which the pay is earned. The monthly establishment pay bills (Form T.R. 22) will be prepared under the Supervision of two senior clerks in the Record Section of the office three days before the last working day of the month. The supplementary pay bills and contingent bills are also prepared in the Record Section. The supervisor or Accountant of the Record Section should scrutinise all these bills and submit them to the Head of the Office for signature. The travelling allowance bills of the office are prepared in the Record Section and submitted to the Head of the Office for signature after scrutiny by the Supervisor or Acctt. of the Record Section.

241. (a) The establishment pay, travelling allowance and contingent bills of the central Office and the Branch Audit Offices are audited by the officers noted against each in the manner indicated below :—

The Central Office	Post—audited by the Accountant General, Pak. Revenues, Jauharabad.
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The P. T. & T. Audit Office at Lahore Post audited by the A.G.P.R. Jauharabad.

The P, T & T. Audit Office at Dacca. Post audited by the Joint Director of
Audit, Defence Services, Dacca.

NOTE 1.—The establishment pay, travelling allowance and contingent bills of the P, T & Audit Offices are provisionally audited in the Audit Sections of the offices concerned before payment.

NOTE 2.—The schedule of credits and debits to the General Provident Fund (Form A.C.G. 88) showing the names of subscribers, the rates of pay drawn by them, the rates and amounts of subscriptions and of refunds of withdrawals is prepared by the Record Section and submitted to the Audit section or Audit Office, as the case may be, along with the establishment pay bill for each month.

(b) In order to ensure that all classes of bills are duly sent for audit, the office to which the bills pertain, should furnish every month to its Audit Officer a certificate in the following form :—

“Certified that a total sum of Rs. _____ has been booked in the accounts of my office for the month of _____ on account of Pay/Travelling Allowance/Contingencies, etc., of Officers/Establishment of my office/the office of _____ and that vouchers to the amount of Rs. _____ are sent herewith/have been sent with my letter No. _____ of and the vouchers for the balance of Rs. _____ will be sent shortly.”

In the case of the Central Office, the above certificate should be furnished by its Accounts Office, viz; the P & T Audit Office at Lahore.

Details of the several classes of expenditure working up to the total amount mentioned in the certificate should also be noted at the foot of the certificate as indicated below :—

- Pay of Officers.
- Travelling Allowance of Officers.
- Pay of establishment.
- Travelling Allowance of establishment.
- Contingencies.
- Etc.

Payments to contingency Menials.

242. On the last working day of each month, the Record Section will prepare a bill in duplicate in the form shown below and after the Head of the Office has endorsed there-on the payment order will make payments to the proper persons and obtain their acquittances on the original copy of the bill which will be submitted with the next contingent bill for audit. A note of the dates of payment will be kept in the duplicate copy of the bill which will be retained as an office record. If unpaid wages drawn in the bills are claimed subsequently, the payment will be made after obtaining from the person concerned a separate receipt which will be submitted to audit as a voucher in support of the charge. A note will, at the same time, be made in the duplicate copy of the bill to the following effect :—

“Acquittance taken on voucher No. _____ dated _____ submitted separately to Audit with contingent bill No. _____ dated _____ Pay bill of contingency menials of _____ office for the month of _____, 19 _____.

Designation Name	No. of days for which wages due.	Rate per month.	Amount due.	Payment made on			Acquittance.
				Rs. P.	Rs. P.	Rs. P.	

NOTE.—In the case of the Central Office, the receipted bill and separate receipts, if any, will be submitted to the Dy. Comptroller, Posts, Telegraphs & Telephones, Lahore.

Register of Advances

243. A register to watch the recoveries of all advances granted to, and other sums recoverable from, the several members of the office should be maintained by the Bill clerk in Form A.C.G.-60. The register should be submitted to the Gazetted Officer in charge every month for attestation after the postings in respect of recoveries are duly made in it.

Disbursement of Pay and Leave Salary, etc., of Establishment.

244. After the monthly pay bill has been signed by the Head of the Office, the office copy will be circulated to the different sections of the office to enable them to prepare and submit to the Record section, on the last working day, acquittance rolls in Form S. 62 showing the net amount of money drawn for each person. No separate acquittance roll need, however, be prepared for the class IV staff of the office, the acquittance being taken in the office copy of the bill wherein full particulars of the posts, etc., should be recorded by the Record Section. The entries in the acquittance rolls will be checked by the Record section and the totals in the various acquittance rolls will be made to agree with the total amounts passed by Audit. The Record Section will note against the names concerned the amount, if any, which should not be disbursed on account of attachment of pay, house rent, water and electric charges, etc., and will also watch that the amounts so recovered are duly remitted to the proper authorities.

245. Each section will then prepare pay sheet in Form S.Y. 306, showing the net amount required for distribution, the amount being agreed with the Acquittance Roll as originally prepared, less the amounts of deductions on account of house rent and other recoveries noted by the Record Section. Sectional Superintendent will receive the net amount shown in the pay sheet from the cashier who will take a receipt for the amount made over. The Sectional Superintendents may, take with him to the cashier one or more senior assistants to collect in suitable parcels the total sum for which Superintendent is responsible. The Sectional disbursement of pay will be made under the close supervision of the Superintendent who should immediately report to the G.O. any irregularity that may occur in payment, the signature of payees being taken on the acquittance roll in the space provided for the purpose. As the Superintendent will be personally responsible for the correctness of what he takes over from the cashier or pays out to his men, he must be physically present at both sets of transactions; whether he actually counts the money in or out is his affair. If the Superintendent does not count the money, he takes the consequences if anything goes wrong and cannot shift the blame on to any clerical staff he may employ to help him.

NOTE.—In the case of Central office the Superintendent of the Sections must draw the sectional pay personally and disburse it personally. The Superintendents need not, however, go to the cash counter to bring the money. The cashier should do the distribution himself, taking the cash-bag round the sections and giving the several Superintendents, what they require on receipts obtained on the spot.

The disbursement of pay to the class IV staff will be arranged for by the Supervisor or Accountant of the Record Section who is responsible for any irregularity that may occur in payment.

Remittance by Service Money Orders

246. The following classes of payments to non-gazetted officers belonging to the Posts, Telegraphs & Telephones Audit and Accounts Offices may be remitted by Service Money Orders and the payee's acknowledgments attached to the relevant bills or Acquittance Rolls:—

- (a) Pay and Allowances (including Travelling allowance) due to deceased officials;
- (b) Pay and Allowances of Officials who were on duty for a portion of the month before they proceeded on leave;

- (c) Leave salary of officials on leave ; and
- (d) Travelling Allowance as well as other allowances such as overtime allowances, compensatory allowances, etc. of officials who proceeded on leave before the amount due could be paid to them.

247. When a non-Gazetted Government servant cannot come in person to receive his pay he may authorise his banker or agent to receive it and to give a legal acquittance provided the latter holds a legally valid power of attorney. In the absence of such a power of attorney he will have to furnish his banker or agent or a member of the office with a legal acquittance for the money received, signed by himself which will have to be surrendered to the Head of the Office with a letter of authority for the payment to the banker or agent. The agent also will have to furnish a formal receipt (unstamped) to show that the money has actually been received by him. Such payment will, however, be made at the risk of the proper payee and no claim for loss, etc. will be against Government or the office. These receipts will be filed with the acquittance rolls to which they relate with the remark " separate receipt attached " in the receipt column of the acquittance roll.

248. After the disbursement is completed the sectional Superintendent will count the money remaining undisbursed and prepare a memorandum showing particulars of the undisbursed amount on the reverse of the pay sheet. He will then sign the memorandum and return it together with the acquittance roll signed by the payees and the undisbursed cash to the cashier, who will be required to give a receipt for the amount received by him. The cashier should examine the acquittance rolls to see that all payments have been properly made and satisfy himself that the money received back by him represents the amount actually undisbursed.

Any member of the office who has not received his pay at the time of the first payment should apply to the cashier by whom all subsequent payments will be made.

Arrear Bills

249. In cases where pay has been revised with retrospective effect, bills for arrear claims should be submitted to the Audit Officer concerned for pre-audit. In such cases and where the amount involved is considerable, the fact that the requisite appropriation exists, or whether additional appropriation has been applied for, should invariably be stated in the letter forwarding the bills for pre-audit.

Undisbursed Pay

250. From the memoranda of undisbursed amounts referred to in paragraph 248, the cashier will prepare a statement of undisbursed pay in manuscript and submit it for verification to the Gazetted Officer-in-charge of the Record Section on the day following the first day of payment. To this statement will be attached original memoranda received from the various sections. In compiling the statement, names of men in each section will be grouped together and a separate total made for each section. In the case of supplementary pay bills, memoranda of undisbursed pay are unnecessary as payments will be made by the Record Section itself, but amounts drawn on account of these bills which remain undisbursed at the end of the day on which the money is drawn should likewise be brought on to the statement. The description of each bill will be entered prominently in red ink across the statement above the entries relating to that bill. As each item shown in the statement is disbursed by the Record Section in the course of the month, an entry of payment will be made in the statement against the particular item.

251. About two or three days before the end of the month when the establishment pay bill for the month is about to be completed, all items of undisbursed pay against which no entry of payment appears will be transferred as deductions to the bill then under preparation, the particular establishment pay bill in which the deduction has been shown being indicated in the statement of undisbursed pay. The statement will then be closed and at its foot an abstract will be prepared detailing the items entered as deductions in the monthly establishment pay bill. The statement will be submitted to the Head of the Office for signature along with the establishment pay bill has been deducted. The undisbursed pay of payees presenting themselves for payment after the statement has been closed will be drawn in supplementary pay bills in which the claim for each month will be entered separately and the particulars of the bill in which the undisbursed pay was refunded by deduction, will be specified. In cases, however, when it will be inconvenient to refund undisbursed pay by short-drawal in the next bill, the amount of undisbursed pay may, at the discretion of the Head of the office, be retained for any period not exceeding three months if he is satisfied that proper arrangements can be made for its safe custody.

Checking of Acquittance Rolls after payment

252. The acquittance rolls will be finally checked by a Superintendent other than the Superintendent, Record Section who is responsible for the preparation of bills and acquittance rolls. The Superintendents should by turn undertake a complete and exhaustive review of the acquittance rolls and file them under their signature before the close of the month following that to which they relate.

NOTE 1.—In addition to the usual check of proper acquittance against the name of each official, the following checks should be applied:—

- (1) Total the rolls and check the total with the net amount of the bills.
- (2) Compare the total payment made on the rolls with the entries of payments in the cash book on each day and see whether the difference is refunded by deduction in the subsequent bills.
- (3) Compare the names of officials in the rolls with those in the bills.
- (4) See whether there are any bogus payments, special attention being paid to the acquittance rolls for temporary Establishment.

Daily Verification of Cash

253. A cash Book in the prescribed Form T.R. 4 should be maintained in which all cash transactions should be entered as soon as they occur. It should be closed daily and the balance as worked out by the cashier should be checked and attested by the Gazetted Officer-in-charge after verification by actual count of the cash in hand. In it will be entered all amounts held in cash, stamps, etc., as also amounts of bills, cashed but not paid. When any bill which has previously been cashed is paid, the amount should be entered on the " Disbursement " side of the register on the day of payment.

Cash Safe

254. Money and other valuables received in the office should be kept in a strong treasure chest and secured by two locks of different patterns. All keys of one lock should be kept by the cashier of the office and those of the second lock should be kept by the Gazetted Officer-in-charge of the cash. The chest should never be opened without both the custodians of the keys being present.

NOTE.—Whenever there is a change in the officers holding the keys, the existence of the duplicate keys should be verified and a note of it kept in the office records.

254-A. Cash or cheques should not ordinarily be received in the Posts, Telegraphs & Telephones Audit Offices in the discharge of debts due to Government or for credit to the public account. If, however, cash or cheques are received at any time for amounts due to the Telegraph Engineering Branch or on any other accounts, orders of the Sectional Gazetted Officer should be taken immediately for their disposal. Such receipts should be disposed of as under:—

- (a) All receipts in cash should be made over to the office cashier, who should at once enter the amount in the cash Book and have the entry attested by the Gazetted Officer in charge of the cash Book. The cashier should be responsible for the safe custody of the money till it is sent to the nearest Post Office for credit to Government account.
- (b) Cheques should not be made over to the cashier or entered in the office cash Book but should be entered in the Register of valuables and then disposed of as under:—
 - (i) Cheques drawn on local banks should be sent to the local Divisional Engineer, Telegraphs duly endorsed with a request that the amounts thereof may be realised and credited in his accounts ;
 - (ii) Cheques drawn on other banks should be similarly forwarded to the Divisional Engineer nearest to the Bank concerned.

NOTE.—In the case of the Telegraph check sections of the two Branch Audit Offices, the procedure outlined in Articles 45 to 51 of the P&T Audit Code, Vol. IV (Message Revenue Audit Code), First Edition, Provisional Issue, should be followed.

Cashier's Responsibilities

255. The cashier 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 Government. The rules laid down in Article 162 of P&T Initial Account Code, Volume I should be strictly followed in this respect.

256. 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, men of some length of service and proved trust-worthiness 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.

Trunk Telephone call

257. On receipt of the bills for trunk calls it should be submitted to the Head of the Office for countersignature. The Head of the Office will certify that the calls were made in the interests of the Public Service. The particular sub-head or sub-heads under which the cost of the bills would be debited, if payments were actually made, should also be noted on the bills.

ADVANCES

Withdrawals from the Government Provident Fund

258. Applications for temporary advances from the General Provident Fund under rule 15 of the General Provident Fund (Central Services) Rules should be addressed to the Head of the Office and submitted to the Record Section which will find out the balance at credit of the applicant with reference to the last Annual Accounts in Form G.P.F.-28 and the subsequent months' pay bills. The Record Section will then put up for the orders of the Head of the Office, the application for the advance together with a note dealing with the admissibility of the advance under the rules.

The procedure dealing with the sanction and disbursement of these advances is prescribed in chapter 22 of the P&T Initial Account Code, Volume I (General Account Code).

258-A. In case of withdrawal for payment of Life Insurance premia under Rule 17 of the General Provident Fund (Central Services) Rules, the procedure laid down in Article 500-A of the P&T Initial Account Code, Volume I, should generally be followed. The Record Section of the office is responsible for obtaining, examining and returning Life Insurance Premia Receipts of non-gazetted officers. After scrutinising these receipts, the Record Section should, with a view to safeguarding Government from double exemption from income-tax, make the following endorsement on the receipts: "No abatement of Pakistan Income Tax is admissible".

In April each year the following certificates should be furnished by the Record Section to the GPF Section (GPF Section of the Lahore Branch Audit Office in the case of the Central Office):—

- (i) Certified that Life Insurance policies of non-gazetted subscribers taken out under the operation of the General Provident Fund (Central Services) Rules have been submitted to the GPF Section of _____ as required under those Rules except the policies from subscribers of Account Nos. _____.
- (ii) Premia on policies met from the General Provident Fund under Rule 17 of the GPF (Central Services) Rules have been paid to the Life Insurance Companies in satisfaction of which receipts from the companies have been duly produced for scrutiny and necessary endorsements have been made on the receipts to the effect that no abatement of Pakistan Income Tax is admissible.

For the purpose of furnishing certificate No. (ii) above the Record Section should maintain a manuscript register in the following form showing particulars of payments of premia made under Rule 17 of the G.P. Fund (Central Services) Rules and watch whether premia receipts for these payments are duly produced for scrutiny.

Register showing particulars of withdrawals from the General Provident Fund by non-gazetted Officers for payment of Life Insurance Premia.

1. Name and designation.....
2. G.P.F. Account No.....
3. Particulars of Life Insurance policy.....
4. Amount of premium.....
5. Due date for payment of premium.....
6. Whether assigned to the President of Pak.

Date of withdrawal	Amount withdrawn	Date of production of receipt	Remarks
1	2	3	4

This register should be submitted quarterly to the Gazetted Officer in charge of the Record Section for review.

Advances for the Purchase of Motor Cars and Other Conveyances

259. (1) Rules for the grant of advances for the purchase of motor cars, motor cycles, etc., are laid down in paragraphs 254 to 263-A of the General Financial Rules, Vol. I. The possession of a motor car or a motor cycle may be regarded as in the interest of the Public Service in the following cases:—

- (a) All Accountants General.
- (b) All Heads of Offices.
- (c) Officers whose duties entail considerable touring.
- (d) Other Officers of the Pakistan Audit Department in stations where residential are as are distant from the office provided that the Head of the Office is satisfied in each case that the person applying for the advance can really afford to keep a car and that the possession of a car is not an unnecessary extravagance.

(2) Officers whose pay is less than Rs. 600 per mensem should not be given advances for motor cars except in very special circumstances. An advance for the purchase of a motor cycle may be sanctioned under the conditions prescribed in paragraph 1(d) above.

260. Under para 255 of the G.F.Rs., Vol. I, the Comptroller, Posts, Telegraphs & Telephones is empowered to sanction advances for the purchase of bicycles to members (non-gazetted) of the Posts, Telegraphs and Telephones Audit and Accounts Offices provided that he is satisfied that the possession of a bicycle will increase the efficiency of the Government servant concerned.

Advances for the purchase of bicycle may be allowed to Government servants who are temporary or permanent and whose pay does not exceed Rs. 400 per mensem, subject to the following conditions:—

- (i) The amount of advance will not exceed Rs. 250.
- (ii) The number of instalments for the recovery of advance in the case of permanent Government servants shall not exceed 30 and 15 in the case of temporary Government servants.
- (iii) The surety from a Permanent Government Servant should be produced by a temporary Government servant before an advance is sanctioned to him.
- (iv) The sanctioning authority should satisfy himself that the Government Servant is likely to continue in service till such time as the advance is completely recovered.
- (v) If the Government Servant is to be discharged from service before complete recovery of the advance, the amount outstanding against him shall be recovered in lumpsum before his discharge from service.
- (vi) The Head of the office should satisfy himself that the advance is actually utilised for the purchase of a bicycle.

(Authority:—Para 263-A of the G.F.R. Volume I read with Govt. of Pak., Min. of Fin. No. F.31(11)RI/55, dated 13-31-66. and No. 13 (1) -R-2 (RWP)/63 dated 16-12-63.

- (vii) No subsequent advance should be given to any official unless five years have elapsed except in cases of loss by theft or accident which will be decided on their own merits.

NOTE 1.—The receipt given by the firm or party from whom the bicycle has been purchased should be produced for inspection by the Gazetted Officer-in-charge of the Record Section within one month of the date of payment of advance and any amount not spent out of the advance taken should forthwith be refunded.

NOTE 2.—Advances for the purchase of bicycle will also be admissible to class IV Government servants who are in Permanent employ subject to the usual conditions.

(Authority:—Ministry of Finance No. F.18(5)-RI/51, dated 16-7-1951).

261. Deleted.

[Advances for the Construction of Houses]

262. Rules for the grant of advances for the construction of houses are laid down in paragraph 253-A of the General Financial Rules, Volume I. No advance may be granted for the purchase or repairs of an existing house *vide* Note 2 below Rule I of that paragraph. The procedure to be followed in granting these advances to members of the staff of the Posts, Telegraphs & Telephones Audit and Accounts Offices is detailed below:—

- (1) On receipt of an application of an advance, the Head of the Office should inspect the land personally and satisfy himself by local enquiry that the amount of the advance applied for has not been over-estimated. He should then arrange for the examination of the records of the Registration Office and satisfy himself that the land has been free from all encumbrances during the last 12 years. He should also direct one of the Gazetted Officers attached to his office to verify the facts stated in the application about the existence of the property and obtain from him a certificate that the necessary verification has been done by him, that he has satisfied himself as far as possible from independent testimony as to the title of the applicant and that the advance applied for is not excessive.
- (2) If technical legal advice is necessary in examining the applicant's title to the property the Law Officers of Government should be consulted.
- (3) After the formalities stated above have been completed, the Head of the Office should submit the application and other connected papers with his own report thereon (including a certificate that necessary funds are available), to the Comptroller for sanction.
- (4) Clause (iii) of paragraph 253-A of the G.F.Rs., Vol. I., requires that an advance should be drawn by instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months, and that satisfactory evidence should be produced to show that the amount of the instalment has been actually utilized for the purpose for which it was drawn before the next instalment is paid. The Head of the Office or a Gazetted Officer attached to the office should verify by personal local inspection that the conditions laid down in the rule have been fulfilled.

CHAPTER IV.—CONTINGENCIES

OFFICE CONTINGENCIES

Permanent Advance

263. The permanent advance sanctioned by the Government of Pakistan for the different Offices is detailed below:—

	Rs.
Central Office	100
P, T & T. Audit Office in Lahore	100
P, T & T. Audit Office in Dacca	150

The advance is held by the cashier on behalf of the Head of the Office to meet the contingent expenditure of the Office. The disbursement of contingent expenditure will be effected by the cashier working under the supervision of the Supervisor or Accountant, Record Department, but the balance of permanent advance should not, on any account, be mixed up with other money. The balance of the permanent advance in hand will be verified by the Gazetted Officer in charge of the Record Section monthly, and by the Head of the Office once on the last day of the year, and also when he makes over charge. The Certificate of verification by the Gazetted Officer at the end of each month and by the Head of the Office on the last day of June or when making over charge should be recorded in the cash book.

NOTE.—Except in the case of the Central Office, the permanent advance account and the acknowledgments for the amount of the advance will be kept by the office concerned. In the case of the Central Office, the account and the acknowledgments will be kept by the Lahore Audit Office. The Asstt. Accounts Officer (Inspection) during his periodical visit for the inspection of the office, will check the permanent advance account and the acknowledgments and furnish a certificate reporting the fact to the audit officer of the office inspected. The accounts and acknowledgments of the Central Office will be checked during the course of inspection of the Lahore Audit Office.

Control of Contingent Expenditure

264. No contingent expenditure will be incurred without the previous sanction of the Gazetted Officer in charge of the Record Section. In case of expenditure, such as purchase office furniture, supply of liveries to class IV Government servants, etc., and for all unusual expenditure, the previous sanction of the Head of the Office or any higher authority competent to sanction the expenditure must always be obtained before the expenditure is incurred. Previous sanction of the Head of the Office is not, however, necessary for monthly, quarterly, half-yearly and annual recurring charges, for which the rates are fixed already and sanction of competent authority has already been obtained.

The Gazetted Officer in charge of the Record Section controls the contingent expenditure of the office under the direction of the Head of the office and it is the duty of both the Accountant or Supervisor and the Gazetted Officer to see that the sanctioned grants are not exceeded and that utmost economy is exercised regarding all contingent expenditure.

Drawal of Contingent Bills

265. All payments on account of contingent expenditure will be recorded in the Register of contingent charges (Form T.R. 29) as required by Rule 299 of the Treasury Rules Volume I and the entries of each payment will be initialled by the Gazetted Officer in charge of the Record Section. Whenever it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register, add up the several columns and post the several totals in a contingent bill in Form T.R.-30. The bill will then be submitted to the Head of the Office, through the Gazetted Officer-in-charge together with the Register of contingent charges and all sub-vouchers for payments made during the month arranged in two batches, *viz.* one for payments not exceeding Rs. 25 each and the other for those in excess of Rs. 25 each. The Head of the Office, while passing the contingent bill, will initial the total amount of the bill entered and will himself destroy all sub-vouchers for Rs. 25 and less in the first batch and will return the other papers, after passing the bill, to the Record Section with all the sub-vouchers for sums exceeding Rs. 25 in each case. The bill with all the sub-vouchers for payments exceeding Rs. 25 will then be sent by the Record Section for audit and issue of necessary pay order section for audit and issue of necessary pay order (*vide* paragraph 241).

NOTE.—Under Rule 297(i) of the Treasury Rules, Vol. I, no sub-vouchers may be destroyed until after a lapse of three years unless in any case it is distinctly provided otherwise by any rule or orders. The Government of Pakistan have now permitted as an exception to this rule, the Comptroller and Auditor General and his subordinate officers to destroy those sub-vouchers below Rs. 25 which are not likely to serve any useful purpose at a later date and/or in respect of which a second claim against Government cannot conceivably be presented and passed within the period of Limitation Act, after the relevant entries in the Contingent Register have been attested by an officer authorised by the competent authority in this behalf. Examples of sub-vouchers belonging to this category are—

(i) Bearing or understamped covers from Post Offices and—

(ii) Dusting and washing allowance sub-vouchers in respect of which the actual acknowledgment of the payee is taken in a separate register which is not to be destroyed before the expiry of three years.

The list is illustrative and not exhaustive.

In accordance with Rule 297(i) of the Treasury Rules, Vol. I sub-vouchers other than those of the types mentioned in the preceding para should not be destroyed before the expiry of three years.

The register of contingent charges should be kept by the Cashier by whom the contingent bills are prepared. He is responsible for seeing that payments are made to proper payees and that receipts are obtained for each payment. All paid sub-vouchers should be retained by the Cashier in his personal custody for the preparation of the bill.

Rent, Rates and other charges

266. Water and house taxes for the buildings occupied by each office are paid in cash or by book transfer according to local arrangements. The cost of electricity consumed as billed for according to metre readings, should be paid promptly so that the usual rebate may not be disallowed. To avoid unnecessary wastage of electric energy and the consequent loss of Government money it is the duty of Superintendent and clerks to see that fans and light are not unnecessarily used.

Hot and Cold Weather Charges

267. Khus Khus tatties for the hot weather will generally be obtained on contract. Payment will not be made to the contractor until all the tatties have been properly fitted and the work is satisfactorily done in every respect. Old Khus Khus tatties will be disposed of under the orders of the Head of the Office as soon as they become unserviceable, the sale-proceeds being credited to Government.

Supply of electric and other heaters should be arranged by the Accountant or Supervisor under the direction of the Gazetted Officer in charge of the Record Section during the cold months of the year. These should be kept in the personal custody of the Accountant or Supervisor during the hot season.

Appointment of Sweepers, Bhisties and Coolies

268. The appointment of sweepers, bhisties and coolies, for sweeping office rooms, watering Khus Khus tatties, washing office floors, and doing miscellaneous work, will be arranged for by the Accountant or Supervisor of the Record Section who should obtain beforehand the sanction of the Head of the Office for incurring such expenditure.

Supply of Liveries, Uniforms and Umbrellas to class IV Government servant

269. Liveries, uniforms and umbrellas will be supplied to the class IV establishment of the Central and Branch Audit Offices according to the scales prescribed in the schedule appended to Government of Pakistan, Ministry of Interior, O.M. No. 25/32/55-Public, dated 1st October 1957 as may be subsequently amended from time to time.

The articles supplied to the class IV staff should be deposited with the Darwan or Caretaker of the Office building when they are not actually required for use. The Accountant or Supervisor of the Record Section should be responsible for seeing that proper care is taken of these articles. In case of loss or wilful damage the cost will be recovered from the peon concerned.

Purchase and Repair of Furniture

270. All indents for the purchase of new articles of furniture will be submitted to the Gazetted Officer in charge of the Record Section for compliance, through the Gazetted Officer of the section indenting for the articles. The former officer, after satisfying himself of the requirements, will obtain the orders of the Head of the Office. The furniture in all cases will be purchased through the agency of Pakistan P.W.D. after the competent authority has accorded sanction to the purchase unless in any specific case Government's sanction to effect purchase direct from the local market has been obtained. Repairs to office furniture will be arranged for by the Accountant or Supervisor of the Record Section on the requisition of the Superintendents of the sections concerned. All requisition for new locks, keys, padlocks, etc., will require the sanction of the Gazetted Officer-in-charge of the Record Section.

NOTE 1.—*Deleted.*

NOTE 2.—*Deleted.*

NOTE 3.—Tenders or quotations from reliable firms for the supply of furniture, in cases in which Government's sanction for direct purchase of furniture from the local market has been obtained or for the repairs of furniture should be called for before the work is undertaken. The lowest tender should ordinarily be accepted.

Accounting Machines

271. (1) Remington Accounting Machines, and
 (2) Comptometers,

are extensively used in the Branch Audit Offices.

A brief account of the procedure to be followed in respect of purchase, overhaul, etc., of these machines is detailed below:—

(a) *Purchases of Machines.*—New Machines are purchased either on the basis of the normal growth of work for which additional machines operators are sanctioned or in replacement of condemned machines. All proposals for the purchase of machines should be submitted to the Comptroller for orders. Demands for additional machines should be made with reference to the increase in the number of transactions duly verified by the Gazetted Officer in charge of the Section; while demands for machines in replacement of condemned machines should be made on the basis of the certificate of condemnation by the Deputy Controller of Stationery and Forms. When machines are supplied, the maker's numbers and the dates of supply should be intimated to the Central Office.

(b) *Overhauling and special repairs of machines.*—A thorough overhauling of Remington Accounting Machines will generally be done after each machine has been in use for an initial period of three years and thereafter every two years on the reports of the Company on the conditions of the machines, referred to in Clause

(c). An estimate of the cost involved in the overhauling or special repairs of a machine should be obtained from the Company and forwarded within a week of its receipt to the Deputy Controller of Stationery and Forms concerned who will examine the propriety of the charges and communicate his technical approval direct to the Central Office for the Controller's Sanction. If the Deputy Controller's approval is received direct in a Branch Audit Office, a copy of it should be forthwith sent to the Central Office for the issue of the necessary sanction. The work of overhaul or special repairs should then be entrusted to the Company.

Repairs or overhaul of Comptometer machines are done when necessary.

(c) *Replacement.*—According to an informal arrangement, the Remington Company makes an inspection of each machine usually in March and September every year free of charge. As a result of this inspection, the Company submits to the Branch Offices concerned a detailed report showing the condition of each machine together with its recommendation for repairs, overhaul or replacement in respect of each. A copy of this report is also forwarded to the Central Office by the Company direct. The Branch Office will examine the report and intimate the result to the Controller indicating the action necessary to be taken.

In October every year a report on the condition of Comptometer Machines in use in each Branch Office, which would require replacement in the following year, is furnished to the Branch Audit Office concerned by the Agents to the manufacturers of these machines. Remarks on this report should also be forwarded to the Central Office.

(d) The normal life of a Remington Accounting Machine as well as a Comptometer machine is taken as 9 years. On this basis and with reference to the reports furnished by the Remington Company and the Agents to Comptometer machines in September and October respectively, a programme of replacement of machines with an estimate of the cost which is likely to be incurred during any year and the year following is drawn up annually by each Branch Office and forwarded so as to reach the Central Office by the 15th November.

Maintenance and Repair of Accounting Machines, Typewriters, Bicycles, Clocks, etc.

271-A. Accounting machines and Typewriters are cleaned and oiled by the Typewriter companies in accordance with the terms of the agreements entered into with them. Each machinist or typist should clean the machine in his charge every day have any defects remedied when the representative of the companies come to oil the machines. The contract does not provide for the company's making good any damage due to accident or negligence, and recovery will be made from the party responsible for any damage done to the machine if it appears that this is due to wilful mischief or negligence.

A History chart in Form No. A.G.P.T.28 should be maintained in respect of all machines including typewriters. The Superintendents in charge of the sections, and the Accountant or Supervisor of the Record Section, in which the machines are used, should inspect them monthly and put their initials in the space provided in the forms, in token of having inspected them.

NOTE.—The instructions contained in clauses (a) and (b) of paragraph 271 should be followed *mutatis mutandis* in the case of Type-writers.

272. Cycles for Office use will remain in charge of the Accountant or supervisors of the Record Section who should see that they are kept in perfect running order and thoroughly cleaned and oiled once a week. Peons who use the machines will be held personally responsible for making good the cost of repairs due to careless and reckless riding.

273. The Accountant or Supervisor of the Record Section should arrange that all clocks in the office are kept in good working order and kept at the correct time. Where possible, arrangements may be made with recognised companies for carrying on this work.

Disposal of condemned Accounting Machines.

274. The following instructions have been issued by the Deputy Controller of Stationery and Forms in connection with the disposal of condemned Remington Accounting Machines. They should be carefully followed by the Branch Audit Offices when occasion arises for the replacement of condemned machines.

“Before an order for the supply of new machine in replacement of a condemned one is placed with the Company, the firm should be asked in each case to offer a price for the condemned machine. If an offer is received, the machine, should, as usual, be put up to public auction with the price offered by the suppliers as reserve price; and if the highest bid falls below that price, the machine may then be sold to Messrs. Remington Co. If no offer is received from the above firm, the machine may be sold to the highest bidder in the public auction”.

NOTE.—The condemned Accounting and Comptometer machines of the Branch Audit Offices at Lahore and Dacca should be sent to the Deputy Controller, Stationery and Forms, Karachi and Dacca respectively.

STATIONERY

Preparation of Annual Indents.

The annual indents for articles of stationery will be prepared by the Central and Branch Audit Offices in accordance with the instructions issued in this respect from time to time by the Controller of Printing and Stationery and supplies of these articles obtained by them within the amounts of the funds allocated to them.

276. Deleted.

Custody of Stationery.

277. Articles of Stationery when received in compliance with indent should, after they have been checked by the Accountant or Supervisor, Record Section, be entered in the stock book of stationery and kept in an Almirah under lock and key, the key being kept by the stationery clerk who will be responsible for the custody of stationery. The stock book of stationery should be maintained in Forms Nos. S.Y. 240 and S.Y. 240(a). In this book the receipt and issue of Stationery will be clearly recorded under initials by the stationery clerk. The stock register should be balanced half-yearly. The Accountant or Supervisor in charge of the Record Section will verify by actual count some of the items in Stock with the half-yearly balance as shown in the stock book and record in the first page a certificate of count and submit it to the Head of the Office or any Gazetted Officer authorised by him, who will also verify by actual count some items and record in the first page a certificate of count.

Scales according to which stationery should be supplied

278. The Gazetted Officer-in-charge of the Record Section should prescribe the scales according to which articles of stationery should be supplied to duftries, clerks and Accountants. The Accountant or Supervisor of the Record Section should satisfy himself that the quantity indented for is not in excess of the authorised scale and has been passed by sectional Superintendents.

Issue of Stationery

279. Monthly requisitions for stationery should be prepared in duplicate by each section in Form S.Y. 305, and sent to the Record Section during the first week of the month. After the requisitions have been approved by the Accountant or Supervisor of the Record Section (*vide* paragraph 278 above), the articles of stationery will be delivered to the reference clerks of the sections concerned and their acknowledgments taken in the space provided for the purpose in the indent form. One copy of the requisition will be filed in the Record Section and the other will be returned to the indenting section for future reference of the sectional Superintendent. These requisitions will be consecutively numbered and filed in guard-files. Separate requisitions on slips of paper will not be accepted and supplementary indents for stationery will be allowed only in very urgent cases. The Accountant or Supervisor of the Record Section should be specially careful that there is no unnecessary supply of such articles as ink-stands, ink-pots, knives, etc.

280. Articles of stationery should be distributed to the members of the section according to real need and any balance left will be retained in the custody of the sectional Superintendent. The surplus stock may be utilised as necessity arises and the balance will be shown as a deduct entry at the foot of the requisition for the following month. Sectional Superintendents must co-operate with the Record Section to secure economy in the use of stationery, and they should be personally responsible for seeing that utmost economy has been exercised in preparing the monthly requisitions and that no waste is allowed in their sections.

281. Requisitions for Gazetted Officer's monthly requirements will be made by the stationery clerk himself who will be held responsible for the proper supply of stationery to Gazetted Officers.

Local Purchase of Stationery

282. The limits of amounts for the local purchase of articles of stationery will be found in Appendix II to this Manual.

Economy Slips

283. All envelopes fastened with economy slips (Form S. 87) should be opened by cutting the slips and not the flaps, to ensure their being used again. Similarly, all envelopes issued by Posts and Telegraphs Audit and Accounts Offices should be fastened with economy slips with the same object. New envelopes must not be used as long as used ones are available in good order.

OFFICE FURNITURE AND MISCELLANEOUS STORES.

Stock Book of Office Furniture and Miscellaneous Stores.

284. A stock book of office furniture and miscellaneous stores will be maintained in Form A.G.P.T. 22 by a senior clerk of the Record Section. The register should be divided into two parts, priced and numerical. In the priced part only articles of value exceeding Rs. 25 should be recorded those costing less should be recorded in the numerical part. On the cover of the register the page Nos. and the description of the two parts should be shown distinctly. A separate page will be allotted for each class of articles and distribution among the Gazetted Officers' rooms, different sections, tiffin room, library, etc., and those in reserve should be noted in the column under 'Distribution' in the register. All articles of furniture and miscellaneous stores will be entered in the register on the date of purchase, the No. and date of the invoice being cited against each entry and the invoices kept in a separate guard-file. In the priced part the No. should be noted in columns, 3, 4 and 5 in black ink, and below each entry in column 2 the value of articles should be noted in red ink the distribution column will show the No. only.

A separate priced register for plants and machines should be maintained in the same form by the Record Section. All Remington and other accounting machines used in the various sections of the office and the typewriters, duplicators, etc., should be entered in this register. The Accountant or Supervisor of the Record Section is responsible for keeping the register upto date.

285. A list of articles supplied to the Sections as shown under the Column 'Distribution' in the stock register should be prepared and pasted on a card and hung up prominently before the Superintendent-in-charge of each Section. The No. of chairs, racks, machines, etc., made over to the Superintendent and clerks may be noted in this list. Any change in these lists will be recorded under the joint initials of the sectional Superintendent and the Accountant or Supervisor, Record Section. Similar lists will also be maintained by the Accountant or Supervisor, Record Section, for furniture and articles of miscellaneous stores in the room of each Gazetted Officer, tiffin room, library, etc. The list should be verified with the stock by the Superintendent once a month.

Responsibility for Furniture and Miscellaneous Stores.

286. (i) Every clerk is held primarily responsible for the keys, stationery and other articles supplied to him by the office. He is expected to take proper care of the things in his possession. In the event of loss, he should at once bring the fact to notice, with full explanation as to how the loss occurred.

(ii) The peons attached to a particular section are held equally responsible with the darwan for losses occurring in that Section. In the event of an article being lost and the explanation of the clerk concerned being satisfactory, then if responsibility cannot be fixed on any particular individual, the peons of the section concerned and the darwan should be called upon to make good the cost of the article lost.

(iii) Articles which do not belong to any particular section are in the sole care of the darwan and he should be made to refund the cost of any such article, the loss of which he cannot satisfactorily explain. For the loss of a machine, however, the Superintendent of the Section and the clerk concerned are jointly responsible.

Verification of Articles of Office Furniture

287. All articles of office furniture will be clearly and suitably numbered for facility of verification. Both the registers mentioned in paragraphs 284 and 285 above will be submitted to the Gazetted Officer in charge of the Record Section half-yearly. He will compare some of the entries of purchases and disposals with contingent bills or other vouchers and initial them. Once a year the Accountant or Supervisor in charge of the Record Section will verify by actual count the balance of stock as shown in the books and submit the registers to the Head of the Office after recording in the first page a certificate of count. The Head of the Office will test-check some of the items and record his remarks on the first page.

NOTE 1.—Accountants and clerks will be responsible for the proper-up-keep of the furniture, glasses for drinking water, etc., in their charge and duffries, bhisties, etc. for the articles used by them.

NOTE 2.—In the Central Office the Asstt. Accounts Officer, Hd. Qrs., is entrusted with the duties of the Head of the Office under this rule.

Sale of unserviceable Articles

288. When articles of furniture, etc., are condemned and sold, their sale-proceeds will immediately be realised and credited to Government. They will be sold under the orders of the Head of the Office by public auction to be held in the presence of the Accountant or Supervisor of the Record Section, after notice has widely been circulated.

FORMS

Preparation of Indents

289. As in the case of the articles of stationery the annual indents for forms will be prepared by the Central and Branch Audit Officers in accordance with the instructions issued in this respect from time to time by the Controller of Printing and Stationery and supplies of forms obtained by them within the amounts of the funds allocated to them.

Printing of Forms.

290. All kinds of forms are printed in the Government of Pakistan Presses in East and West Pakistan and stocked with the Deputy Controller of Stationery and Forms concerned. All forms required for use in Central and Branch Audit Offices are obtained on indent from the respective Deputy Controllers. Printing of any forms at local Presses should not, therefore, be resorted to except in exceptional circumstances in which cases the prior permission of the Deputy Controller concerned should be obtained.

291. All orders for printing should indicate the classification of the work. The print-order should show clearly the several classes, viz: (i) General, (ii) Joint Posts and Telegraphs, (iii) Joint-Telegraphs and Telephones, (IV) Post Office, (v) Telegraph including Radio and (vi) Telephones, the particular work belong.

NOTE 1.—No work should be sent for printing unless it is in Complete and final form. When any matter has once been set up in the press, it can not except in very exceptional circumstances, be altered either in type or form.

NOTE 2.—It has been arranged with the Controller of Printing and Stationery, Karachi, that the following due dates should be observed by the central office in sending requirements for the annual and triennial printing of account forms and Detail Books, viz: Classified Abstracts (including Appendices), Detail Books, Store Detail Books (Cash) Store Detail Books (Stores), Circle Abstracts etc. to enable the Dy. Controller of Stationery and forms concerned to despatch the forms by the middle of April of every year. The Branch Audit Offices should intimate their requirement of the forms to the Central Office well ahead of the due dates prescribed below.

Annual Printing

- | | |
|--|---|
| (i) (a) Detail Book—Part II, Circle Abstract Part II. | Requisition for 1st Proof—Early in February.
Requisition for final—Early in April. |
| (b) General Abstracts—Part I to III. Statement of disburser's Account. | Requisition for 1st Proof—Early in April.
Requisition for final printing—End of May. |
| (ii) Store—Cash and Store—Store Detail Books—Part II, store and workshop Suspense schedules. | Requisition for 1st Proof—Early in March.
Requisition for final printing—End of May. |

Triennial Printing

- | | |
|---|---|
| (i) (a) Classified Abstract with Appendices. | |
| (b) Detail Books—Parts I and II with appendix, Circle Abstracts—Parts I and III, Details of Premia for Post Office Insurance and Life Annuity Fund. | Requisition for 1st Proof—Early in January.
Requisition for final printing—Early in April. |
| (ii) Stores—Cash and Store—Store Detail Books—Parts I and III. | Requisition for 1st proof—Early in March.
Requisition for final printing—End of April. |

292. The Deputy Comptroller, Posts Telegraphs, & Telephones should submit to the Controller of Stamps, Karachi their annual requirements for cheque books and money order pay-order forms, in the beginning of March each year, showing therein their requirements for the twelve months from 1st July of that year to 30th June of the next year plus three months' reserves. The Controller of Stamps Karachi, will arrange the necessary printing of the cheque books and money order pay-order forms by the Pakistan Security Printing Corporation, Ltd., Karachi, and their supply direct to the Deputy Comptroller concerned when sending the requirements to the Controller of Stamps Karachi, necessary instructions with regard to the mode of despatch (whether by post, passenger or goods train, etc.) should also be given by the Deputy Comptroller.

NOTE.—Each kind of form should be bound in books of 100 and 50 forms with counter-foils. Both the foil and the counterfoil should be machine numbered with a running serial number and should bear a distinctive letter or group of letters allotted to the book, the front cover of which should also bear this distinctive mark and the number allotted to the forms contained therein.

Supply, Custody and Distributions of Forms

293. When any stock of printed forms is received, the forms clerk attached to the Record Section will verify the actual number received by him before signing the acknowledgment form. He will then enter the receipt in a register maintained for the purpose (Forms S. Y. 240 and S. Y. 240 (a) and will be held responsible for the custody of the forms received. He will supply forms to several sections

on monthly requisitions in Form S. Y. 305 signed by Supdts. and make necessary entries in the register just mentioned, which will be balanced at the end of every quarter, Sectional Supdts. will be responsible for any wastage of forms in the section. The Acctt. or Supervisor of the Record Section will at the end of each quarter verify by actual count the stock of 10 per cent. of several kinds of forms with the balances recorded in the register and will also conduct quarterly a cent per cent review of stock accounts and balances to check wastage, surplus or shortage and record in the register necessary certificates of this verification and review.

Supply and Custody of Cheques and Money Order Pay-Orders

294. The books of forms of cheques and money order pay-orders should, on receipt, be first verified by a Gazetted Officer and then be stored in strong-cup-boards or boxes of suitable size secured with reliable locks, the keys of which should be in the custody of a Gazetted Officer. Each kind of form should be kept separately and should be so arranged that a book bearing a later serial number may never be issued before one bearing an earlier number.

NOTE.—If any unused or partially used cheque or money order pay order books are received in the Audit Office from the disbursing officers, they may be entered in a separate manuscript register maintained for the purpose and destroyed by the Gazetted Officer in charge under his initials in the register.

295. Separate stock books for the books of forms of cheques and money order pay-orders should be maintained in Form No. S. Y. 235—Each receipt should be entered in the stock book serially under the initials of the Gazetted Officer. Each item of issue should also be entered in the stock book under the initials of the Gazetted Officer who will also sign in the invoice (Form A. G. P. T. 29). The Gazetted Officer when signing the stock book at the time of each issue should personally see that the books of forms issued contain cheques bearing serial numbers consecutive to the preceding issue. The acknowledgment (Form A. G. P. T. 29) sent by the supplied officer in respect of each issue should be properly filed after retaining a note thereof in the stock register under the initials of the Acctt. in charge. The closing balance should be struck off whenever an entry is made.

Stock should be taken twice a year and the fact of verification noted in the stock book under the dated initials of the Gazetted Officer.

Maintenance of Lands and Buildings

296. The Acctt. or Supervisor of the Record Section or the Caretaker of the building, where such a post exists, is responsible for the proper maintenance and repair of the buildings occupied by the Posts, Telegraphs and Telephones Audit and Accounts Offices. He should report to the P&K. P. W. D. or to the landlord in the case of a rented building any repair that may be necessary and should also see that it is properly executed. He should also see that the sanitary and electric arrangements should be utilised in laying gardens and on no account should the compound of an Audit Office under the Comptroller, Posts, Telegraphs & Telephones be left in unkept or untidy condition. Where possible, unutilised ground should be given to the clerks for games, provided that no permanent erections such as Tennis Courts, and no permanent changes in the general lay out of the grounds, are effected without the previous permission of the Pakistan P. W. D. or the landlord in case of rented building.

LIBRARY

Control and Arrangement of Books

297. Books and publications belonging to the Library should be in charge of a senior clerk of the Record Section. The librarian is responsible for the proper performance of the work connected with the library and will keep the keys of the almirahs. In the Central Office the library is in charge of the Report Section.

298. The librarian will keep an alphabetically arranged catalogue of the books, those of the same class being entered together. Each class of books will bear separate consecutive numbers and a separate page in the catalogue will be assigned to it. The Acctt. or Supervisor of the Record Section will be responsible for seeing that all the books received in the office are entered in the catalogue in the proper place and that the catalogue is kept up-to-date by the librarian.

299. The library will remain open during office hours daily for the purpose of complying with requisitions.

Issue of Books and their Return

300. Books will be issued on the requisition in writing of Gazetted Officer, Acctt. or clerk provided in the last case the requisition is countersigned by the Supdt. of the Sec. to which the clerk is attached. When a book is supplied the requisition will be endorsed "Supplied" over the dated initials of the librarian. In the event of the books asked for not being available the requisition will be returned to the signatory with the endorsement "Not available". Application for more than one book should not be made on the same form. The person signing a requisition is held responsible for the book issued in compliance therewith until it is duly returned. The requisition, complied with and endorsed, will be retained in the library as a voucher until the book is returned. On return of a book to the library, the requisition relating to it will be returned to the person who signed it. On the third working day in each month, the librarian should examine these requisitions and issue reminders for the return of the books which have been out for more than a month.

Verification of the Stock of Books

301. The verification of the stock of books in the library will be carried out by the Acctt. or Supervisor of the Record Section (or the Superintendent of the Report Section in the case of the Central Office) in the last weeks of December and June of each year and a list of missing books, if any, will be made out and submitted to the Gazetted Officer-in-Charge of the Record Section for orders.

CHAPTER V.—PREPARATION OF REVISED AND BUDGET ESTIMATES AND CONTROL OVER EXPENDITURE

Preparation of Revised and Budget Estimates for Posts, Telegraphs and Telephones Audit and Accounts Offices

302(1). The Estimates should be prepared in two parts. Part I will contain Standing and Fluctuating Charges. It should be prepared in Form S. 203 in accordance with the instructions laid down in this Chapter and those which may be issued by the Government from time to time. The Revised Estimates for the current year should be prepared by detailed heads and not merely by units of appropriation. These Estimates should include provision for such expenditure only as had been duly authorised by the Ministry of Finance and for which there is reasonable expectation that it will be incurred before the close of the current financial year. Part II will contain fresh charges including expenditure on existing sanctioned temporary posts and contingent charges not provided for in Part I e.g., purchase and overhauling of Accounting Machines, furniture, etc. It should also be prepared in Form S. 203 in accordance with the instructions as laid down in this Chapter and those which may be issued by the Government from time to time.

(2) Each Branch Audit Officer will furnish to the Comptroller, Posts, Telegraphs & Telephones so as to reach his office by the date as may be prescribed from time to time, the Revised Estimates for the current financial year and the Budget Estimates for the ensuing financial year in the form in sub-para (1) above.

303. In compiling these Estimates, care should be taken to see that the figures for actuals in the statements accompanying the Estimates agree with the Detail Books. Explanations of any differences exceeding Rs. 500 between (i) the sanctioned Budget and the Revised Estimates for the current financial year (ii) Revised Estimates for current financial year and the Budget Estimates for the next financial year and (iii) Sanctioned Budget Estimates for the current financial year and the Budget Estimates for the next financial year should be furnished separately for Part I and Part II under each sub-head. In all cases where Revised Estimates proposed for the current financial year are more than the authorised grants they should be supported by the documentary evidence to show that the increase has been agreed to by the Ministry of Finance.

304. The following Schedules should be furnished with the Estimates :—

(1) Schedules showing the calculation of Revised and Budget Estimates under "Pay of Officers" and "House Rent, Compensatory and other Allowances of Officers". The schedule should be prepared in the following form :—

Revised Estimates

Account head	Name of Officer	Pay on 1st June	Date of next increment	Actuals upto October	Estimates for remaining months		Total Revised Estimates
					Calculation	Amount	
1	2	3	4	5	6	7	8

NOTE.—The pay and leave salaries of Officers should be shown separately in columns 5, 6, 7 and 8.

Budget Estimates

Account head	Name of Officer	Pay on 1st June next year	Date of next increment	Calculation	Amount	Total Budget Estimates
1	2	3	4	5	6	7

(2) Schedule showing the calculation of Revised and Budget Estimates under "Pay of Subordinates". The schedule should be prepared in the following form:—

Revised Estimates

- I. (1) Actuals for leave salaries for first four months of the current year as shown in the register.
- (2) Actuals for the pay of officiating incumbents as shown in the register.
- II. (1) Actuals for first four months of the current year as booked in the accounts under the head "Pay of Subordinates".
- (2) Estimates for pay and increments of permanent incumbents on duty for remaining eight months as per details shown in the enclosed list.
- (3) Provision for normal growth of work, if any (with details).
- (4) Provision for extra cost on account of leave during the remaining months based on the actuals shown in item 1(2) above, and past actuals.
- (5) Total of items (1) to (4).
- (6) *Deduct*—Estimates for anticipated savings to be based on the past actuals
- (7) Net estimates including estimates for leave salaries.
- (8) *Deduct*.—Estimates for leave salaries based on the actuals shown in item I(1) above, to be shown separately in Budget.
- (9) Net Revised Estimates for the head "Pay of Subordinates".

Budget Estimates

- III. (1) Estimates for pay and increments of permanent incumbents on duty as per details shown in the enclosed list.
- (2) Provision for normal growth of work if any (with details).
- (3) Provision for extra cost on account of leave (Revised Estimates repeated)
- (4) Total of items (1) to (3).
- (5) *Deduct*.—Anticipated savings based on the Revised Estimates.
- (6) Net Estimates including leave salaries.
- (7) *Deduct*.—Estimates for leave salaries based on the Revised Estimates in item II(8) to be shown separately in Budget.
- (8) Net Budget Estimates for "Pay of Subordinates".

(5) Schedule showing the variation in the number of appointments shown in the Budget Estimates should be submitted in the following form :—

Appointment	Grade	Number of appointments			Explanation for difference
		Shown in the Budget Estimates last year	Shown in the Budget Estimates this year	Difference	

(6) Schedules showing the calculation of Revised and Budget Estimates under "Overtime Allowances".

(7) Schedule showing the calculation of the Revised and Budget Estimates under "Purchase and Overhauling of Machines". The schedule should be prepared in the following form :—

	Savings Bank Account- ing Machines	Compto- meter Machines	Other Machines, if any	Total
(1) Number of machines required according to the basic group.				
(2) Number of machines in the office.				
(3) Balance required to be purchased in the current year.				
(4) Number of machines required to be replaced in the current year.				
(5) Total number of machines required [Total of (3) and (4) above.				
(6) Provisions made in the Revised Estimates—				
(a) Number of Machines.				
(b) Cost per machine.				
(c) Provisions for purchase.				
(d) Provisions for overhauling of machines.				
(e) Total Revised Estimates [Total of (c) and (d)].				
(7) Number of machines required in the ensuing year for normal growth of work.				
(8) Number of machines required for replacements.				
(9) Total requirements [Total of (7) and (8)].				
(10) Provisions made in the Budget Estimates.				
(a) Number of machines.				
(b) Cost per machine.				
(c) Provisions for purchase of machines.				
(d) Provisions for overhauling of machines.				
(e) Total Budget Estimates [Total of (c) and (d)].				

(8) Schedules showing the details of the Revised and Budget Estimates for the cost of Concurrent Audit Party, Postal Life Insurance, debitable to the Postal Insurance Fund and of audit for the Savings Bank, Government Security and Cash Certificate transactions, reasons for variations under each head (shown in the respective schedules) between sanctioned Budget Estimates and Revised Estimates, Revised Estimates and next year's Budget Estimates and Sanctioned Budget Estimates and next year's Budget Estimates should be explained, and calculations of overhead charges shown therein.

The stationery and printing charges, charges for postage and telegrams and pensionary contribution should be shown in the respective schedules under a separate section as distinguished from pay and other charges.

NOTE.—The Schedules for Concurrent Audit Party, Postal Life Insurance and Government Securities should be sent by the Lahore Audit Office and Dacca Audit Office respectively.

305. Revised and Budget Estimates for the Central Office will be prepared by the Establishment and Record Section according to the instructions laid down in the foregoing paragraphs. These estimates should be made over to the Book and Budget Section on the date which may be prescribed from time to time after they have been approved by the Assistant Accounts Officer, Headquarters.

306. As soon as the estimates with necessary schedules are received, the Book and Budget Section will send the following estimates and schedules to the Administration Section for scrutiny and necessary action :—

- (1) Estimates proposed by the Branch Audit Offices under the head "Temporary Establishment" with schedules showing the calculation of the estimates.
- (2) Schedules showing the variation in the number of appointments furnished by the Branch Audit Offices.
- (3) Part II of the estimates, showing the provision in the Budget for new items of expenditure proposed by the Branch Audit Offices.

The Administration Section will scrutinise the estimates framed by the Branch Audit Offices under "Temporary Establishment", and return the schedules to the Book and Budget Section with notes suggesting Revised and Budget Estimates by the date which may be prescribed from time to time.

The Administration Section will check the variation in the number of appointments reported by the Branch Audit Offices and return the schedules to the Book and Budget Section by the date which may be prescribed from time to time with the explanatory memo. for the variation to be submitted to the Comptroller and Auditor General.

The Administration Section will also scrutinise the provisions in the Budget for new items of expenditure suggested by Branch Audit Offices in Part II of the estimates and after approval by the Comptroller, Posts, Telegraphs & Telephones send the explanatory memo. to the Book and Budget Section for submission to the Comptroller and Auditor General.

307. The Schedules showing the calculation of the estimates under "Purchase and Overhauling of Machines" will be sent to the Miscellaneous Technical Section as soon as they are received in the Book and Budget Section. The Miscellaneous Technical Section will scrutinise and return them to the Book and Budget Section by the date that may be prescribed from time to time with necessary remarks and suggestions for the Revised and Budget Estimates to be adopted.

308. The Book and Budget Section of the Central Office will consolidate the estimates framed by the Branch Audit Offices and by the Establishment and Record Section of the Central Office, and submit notes under each detailed head in "Demand for Audit" to the Comptroller in the form embodied in Article 65 of the Posts and Telegraphs Audit Code, Volume I, with such comments and suggestions as may be found necessary, after a comparison of actuals for previous year and consideration of all available information. The Book and Budget Section will also prepare a schedule showing the calculation of estimates for pay and allowances of Gazetted Officers and submit it to the Comptroller for approval.

308-A. To facilitate the preparation of estimates of leave salary and leave contributions of the officers of the Pakistan Audit Department for which debits are to be received from other Accounts Officers, Book and Budget Section should maintain a register in manuscript showing the names of officers who intend to proceed on leave and whose portion of leave salary is debitable to the Posts and Telegraphs Audit. The probable amounts of leave salary should be ascertained from the audit offices concerned and entered in this register.

At the time of framing closest possible Estimates *Vide* paragraph 311 below, enquiries should be made sufficiently early from the respective Audit Officers as to whether each officer for whose leave salary provision exists in the estimates, has actually proceeded on leave and whether debits on account of any other officers will be received during the rest of the year.

309. The estimates as approved by the Comptroller will be entered in Form No. S 203 and forwarded in duplicate to the Comptroller and Auditor-General by the date prescribed from time to time along with the following statements :—

- (1) Statement showing estimates under each unit of appropriation and notes explaining variation in amounts. (This should be in the form shown in Article 66 of the Posts and Telegraphs Audit Code, Volume I).
- (2) Statement showing the variation in the number of appointments and explanation for the differences. (This should be prepared by the Administration Section).
- (3) Schedules showing the calculation of the Estimates (Revised Estimates and Budget Estimates) for pay and allowances of Gazetted Officers.

The totals of the estimates will also be furnished to the Director General, Posts Office and Telegraph and Telephone Departments in the usual form for inclusion in the Preliminary Schedule of Demands. The Comptroller and Auditor General will examine the estimates and forward after approval one copy thereof to the Financial Adviser (Communications) so as to reach the Ministry of Finance for scrutiny and acceptance not later than the date prescribed from time to time. The estimates as approved by the Ministry of Finance will be communicated by the Financial Adviser (Communications) to :—

- (i) The Comptroller and Auditor-General for information ;
- (ii) The Directors General, Post Office and Telegraph and Telephone Departments for inclusion in respective Departments' Book of Demands; and
- (iii) The Comptroller, Posts, Telegraphs & Telephones, for filling in the skeleton form supplied to him by the Ministry of Finance (Ordinary Branch)

Part II of the estimates showing the new items of expenditure proposed for the next year together with explanatory memorandum for each item will also be forwarded to the Financial Adviser (Communications) through the Comptroller and Auditor General so as to reach the Ministry of Finance not later than the date prescribed from time to time. If approved the provision will be communicated by the Financial Adviser (Communications) to :—

- (i) The Directors General, Posts Office and Telegraph and Telephone Departments for inclusion in respective Departments' Book of Demands, and
- (ii) The Comptroller, Posts, Telegraphs & Telephones, for inclusion of the amount in the skeleton form mentioned above as separate items.

NOTE.—Part II of the estimates together with other connected statements should also be forwarded in duplicate to the Comptroller and Auditor General.

310. All the Branch Audit offices and Establishment and Record Section of the Central Office will reconsider their estimates on the basis of the actuals for first seven months of the current year and submit their report with necessary details by the date prescribed from time to time. The Book and Budget Section of the Central office will consider the changes in the estimates proposed and submit notes to the Comptroller for orders. Any changes in the estimates should be communicated to the Comptroller and Auditor General by the date prescribed from time to time who will in turn inform the Ministry of Finance about them after according his approval.

311. As soon as intimation of grants is received from the Ministry of Finance funds should be allotted to the Branch Audit offices as well as to the Establishment and Record Sections of the Central office, on the basis of the Budget Estimates furnished by them and approved by the Comptroller, by the middle of September each year, the Central office prepares its own figures of Revised Estimates and Branch Audit Offices also furnish their figures of Revised Estimates to Comptroller. After these figures have been scrutinised and finally approved by the Comptroller, it should be seen whether any reappropriation of funds between the various units is necessary and also whether any supplementary grant is required to be obtained or a surrender is to be made. Formal orders of reappropriation should be issued by the Comptroller in cases in which he is competent to order reappropriation, and all other cases of reappropriation together with cases of Supplementary grants or surrenders, if any, should be reported to the Comptroller and Auditor General for obtaining the orders of the Ministry of Finance where necessary. After the receipt of orders, the effect of the orders of reappropriation, Supplementary grants and surrenders (separately for each of these) on the Branch Audit Offices and Central Office *original* allotments should be communicated to them as "additions to" or "Deductions from" their original allotments.

As soon as the actuals for April are available the Deputy Comptrollers, Posts, Telegraphs & Telephones, and Establishment and Record Section of the Central Office should examine the position as regards grant and frame the closest possible estimates taking into account all the anticipated adjustments for house rent, etc. and extra cost on account of leave salary, etc. The closest possible estimates for each detailed head should be drawn up in the following form :—

- (1) Actuals upto March.
- (2) Actuals for April.
- (3) Total actuals upto April.
- (4) Estimates for May and June.

- (5) Anticipated book adjustments in the accounts for June Final and Supplementary Accounts.
- (6) Closest possible estimates (totals of 3, 4 and 5).
- (7) Sanctioned grant.
- (8) Proposed surrender of or addition to the grant (Difference of 6 and 7).
- (9) Explanation for the amount shown in (8).

The details of the estimate for Pay of Officers shown in column 4 should be noted in a separate statement. The estimates should reach the Central Office by the date as prescribed from time to time.

After the closest possible estimates have been scrutinised and finally approved by the Comptroller, Posts, Telegraphs & Telephones, further reappropriations, if any, on the Branch offices allotments, should be communicated to them as further additions to or further deductions from their original allotments.

NOTE.—In making allotments to the Branch Audit Offices, rounding for each office should be done by tens, wherever possible and by hundreds in total figures collectively under a head for all offices.

*Control over expenditure of the Posts and Telegraphs Audit and Accounts
Offices by the Comptroller, Posts, Telegraphs & Telephones.*

312. The Comptroller is responsible for controlling the expenditure incurred in the offices under his control, under the detailed heads specified below:—

- (1) Substitutes in place of Class IV Servants.
- (2) Pay of temporary establishment.
- (3) Travelling Allowance.
- (4) Overtime Allowance.
- (5) Office rent, rates and taxes.
- (6) Purchase and overhauling of machines.
- (7) Other contingencies.

To enable him to exercise the necessary watch over the progress of expenditure against appropriation, the following procedure laid down in paragraphs 3, 4(a) and 4(b) of the late Government of India, Finance Department, Resolution No. F. 13-Ex/25, dated the 2nd August 1926, should be followed:—

- (a) Every disbursing officer in submitting claims for money must attach to his bill other than that for pay of Officers or of Establishments and for allowances drawn with a pay slip in Form A(S. 136), which will be returned by the Post Office with the cash after noting thereon the voucher number and date assigned to the bill.
- (b) He must enter on each bill the complete accounts classification on of the proposed expenditure, from major head down to the detailed head of account. When a single bill includes charges falling under two or more detailed heads, the charges must be distributed accurately over the respective heads.
- (c) Except in the case of bills for pay of Officers or of Establishment and for allowances drawn with pay, he must enter on each bill and on each slip in form A, the progressive total of expenditure up to date under the sub-head or sub-heads to which the bill relates, including the amount of bill on which the entry is made.

- (d) He must maintain a separate register in Form B(S. 137) for each minor or sub-head of account with which he is concerned. In this must be entered the necessary particulars of the charges drawn on each bill, under the appropriate primary unit and detailed head.
- (e) On the third day of each month a copy of the entries in this register so far as these record sums actually drawn from the Post Office during the preceding month, should be sent to the Comptroller Posts, Telegraphs & Telephones. With the copy must be forwarded all the slips in Form A which relate to the bills entered in it. In the copy of the statement forwarded to the Central Office progressive total from 1st July to the end of the previous months should also be shown and it should be agreed with the Detail Book.

NOTE 1.—The Establishment and Record Section of the Central Office will send a similar statement with all the slips in Form A to Book and Budget Section of the Central Office.

NOTE 2.—The adjustments made by transfer entries in previous month in the Branch Audit Offices should be shown as a last item in the Register maintained in Form S. 137 and should also appear in the copy sent to the Central Office.

313. On receipt of the returns in the Book and Budget Section it will be seen :—

- (i) that the accounts classification has been properly given ;
- (ii) that progressive expenditure has been properly noted on the slips and the available balances worked out ;
- (iii) that expenditure upto date is within the grant ;
- (iv) that the returns have been signed by the disbursing officer ; and
- (v) that all relevant slips in form A have been attached.

If any defect is found in any of these respects immediate steps should be taken to rectify them.

A compilation of these statements will then be made in Form S. 139 for Central Office and the two Posts and Telegraphs Audit Offices showing details for each office separately under the heads mentioned in paragraph 312 and submitted to the Comptroller, Posts, Telegraphs & Telephones.

314. An Appropriation Audit Register should be maintained in respect of the Secondary Units, *i.e.* Pay of Officers, etc., comprising fixed and fluctuating charges. The figures for these secondary units will be obtained by the Report Section from the Book and Budget Section after the compilation of the Consolidated Abstract, and posted in the register which will comprise of :—

- (1) a separate page for the figures relating to each branch audit office,
- (2) a Consolidation sheet.

The Register should be submitted to the Comptroller for review on the 10th of the second month following the month of account.

Any marked variation of the progressive expenditure from the proportionate grant under fluctuating charges should also be brought to the notice of the Book and Budget Section for investigation.

APPENDIX I

Administrative and Financial Powers of the Comptroller, Posts, Telegraphs & Telephones.

The Comptroller, Posts, Telegraphs & Telephones has been declared as Head of Department *vide* Government of Pakistan, Ministry of Finance letter No. 2476-S.O. III/Ad/57, dated 2nd September 1957 and will exercise all financial and administrative powers of the Head of Department given in various Codes, rules and orders issued by or on behalf of the competent authority from time to time.

APPENDIX II

Administrative and Financial Powers of the Heads of the P, T & T Audit and Accounts Offices

The Heads of the Posts, Telegraphs & Telephones Audit and Accounts Offices will exercise all financial and administrative powers of the Heads of the Offices given in various Codes rules and orders issued by or on behalf of the competent authority from time to time.

APPENDIX III

*Average cost of posts on time scales of pay in Posts, Telegraphs and Telephones
Audit and Accounts Offices.*

(Not printed).

APPENDIX IV

List of Due Date Returns.

Due date returns rendered by the Record and Administrations Sections of the Posts, Telegraphs & Telephones Audit & Accounts Offices are enumerated in the following table. The Accountant or Supervisor and Gazetted officer in charge of the Section will be responsible for submission of the returns on the dates prescribed for them.

Sl. No.	Subject matter	Due date	To whom rendered
I.—CENTRAL OFFICE			
<i>(1) Returns rendered annually</i>			
1	Statement showing the distribution of the sanctioned strength of the staff by Section & Work amongst Gazetted Officers.	1st August	Comptroller and Auditor-General
2	Special pay to clerk-in-charge, Asstt. Supdt., etc., Audit Offices.	1st week of December.	Do.
3	Classified list of officers of Ministry of Finance & P.A.D.	8th January	Do.
4	Medical examination of Class I Officers—submission of medical reports.	1st Week January	Do.
5	Completion report of Character Rolls of Officers.	31st March	Do.
6	Completion reports regarding confirmation in all cadres.	10th April	Do.
7	Particulars of persons who have been in charge of same section/seat for over 5 years.	1st July	Do.
8	Gradation lists of Central & Branch Audit Offices.	15th September	Do.
9	Proposal for continuance of temporary posts or creation in Central & Branch Audit Offices.	15th April	Do.
10	Particulars of persons (AAO's and non-gazetted staff) who qualify in costing examinations.	January	Do.
11	Minutes of the Accountant General's Conference 1960—incentive for efficiency (recommendations for the grant of advance increments).	1st March	Do.
12	Proposal for contingent expenditure—Furniture, Machines etc.	31st December	Do.
13	Seniority list of Asstt. Accounts Officers as on 21st May.	1st week of July	Do.
14	Annual indents for stationery & forms ..	1st July but not later than 15th August.	Dy. Controller of Stationery & Forms, Karachi.
15	Acknowledgement of loans due under H. B. Advance, Motor Car Advance, Cycle Advance & Passage Advance.	30th June	Dy. Comptroller P.T.&T. Lahore.
16	Acknowledgement of Permanent Advances ..	15th July	A.G.P.R.
17	Annual Establishment returns	15th August	A.G.P.R.

Sl. No.	Subject matter	Due date	To whom rendered
<i>(ii) Returns rendered half yearly</i>			
1	Particulars of services, etc., of S.A.S. passed men.	1st week of October & April.	Comptroller and Auditor-General.
2	Speedy disposal of disciplinary cases ..	15th of December & January.	Do.
3	List of Gazetted Officers of and above the rank of Section Officers Located at Karachi to be sent to the President's Secretariat.	29th January & 29th December.	Do.
4	Leave intention of P.A.A.S. Officers ..	1st January & 15th October.	Do.
5	Seniority list of Asstt. Accounts Officer ..	1st week of July & January.	Do.
6	List of persons qualified in cost Accounts and other Accountancy examination.	5th July & 5th of January.	Do.
<i>(iii) Returns rendered quarterly</i>			
1	State of Work Report	20th July, October, January & April.	Do.
2	Report on persons resigned, discharged or removed from service.	1st week of July, October, January, April.	Do.
3	Quarterly report on defence of vital civil installations.	3rd week of September, December, March & June.	Do.
4	Representation, memorials and appeals addressed to the Comptroller and Auditor General with held.	15th of July, October, January & April.	Do.
5	Breach of Inter-dominion agreement by India	1st week of July, October, January and April.	Do.
6	Suggestions for improvement in Admn. ..	7th of June, September, December & March.	Do.
7	Recruitment Representation of East & West Pakistanis in Civil Services Statistics.	25th December, 25th March, 25th June, 25th September.	Do.
8	Officers sent on deputation or leave Ex-Pakistan	7th of July, October, January & April.	Do.
<i>(iv) Returns rendered Monthly</i>			
1	Statement of persons debarred or dismissed from future employment.	5th of each month	Do.
2	Statement showing shortages and excesses in each cadre.	16th of each month	Do.
3	Speedy disposal of representations, appeals, etc. of Government Servants.	5th of each month	Do.
4	Training of Upper Division Clerks	10th of each month	Do.

Sl. No.	Subject matter	Due date	To whom rendered
	(v) <i>Returns rendered fortnightly</i>		
1	Speedy disposal of disciplinary cases	1st & 3rd week of each month.	Comptroller & Auditor-General.
	II.—BRANCH AUDIT OFFICES		
	(i) <i>Returns rendered annually.</i>		
1	Statement showing the distribution of the sanctioned strength of the staff by sections & work amongst Gazetted Officers.	24th July ..	Comptroller P, T & T, Karachi.
2	Special pay to clerk-in-charge, Asstt. Supdt. etc., of Audit offices.	25th November	Do.
3	Classified list of officers of Ministry of Finance and P.A.D.	3rd of January ..	Do.
4	Proposals for setting of question papers (local) of S.A.S. Examination (P & T Branch).	Two months before the date of examination.	Do.
5	Medical examination of Class I Officers-issue of letters to Medical authority.	3rd December	Do.
6	Completion report regarding confirmations in all cadres.	10th March	Do.
7	Particulars of persons who have been in charge of the same section Seat for over 5 years.	25th July	Do.
8	Gradation lists	7th September	Do.
9	Proposals for continuances of temporary posts &/or creation.	31st March	Do.
10	Particulars of persons (A.A.Os & non-Gazetted staff) who qualify in costing examinations.	December	Do.
11	Minutes of the Accountants General's conference 1960 incentive for efficiency (recommendations for the grant of advance increments).	1st week of February.	Do.
12	Seniority list of Asstt. Accounts Officers as on 31st May.	1st week of July	Do.
	(ii) <i>Returns rendered six monthly.</i>		
1	Particulars of services of S.A.S. passed men ..	3rd of October & April.	Do.
2	Speedy disposal of disciplinary cases ..	10th of October, and June.	Do.
3	Contacts to be maintained by officers with staff of Foreign Missions in Pakistan-Instructions to be noted by officers.	15th of September and March.	Asstt. Accounts Officers Head quarters.
4	List of Gazetted Officers of and above the rank of Section Officers to be sent to the Presidents Secretariat.	23rd June and 23rd December.	Comptroller, P, T&T, Karachi.
5	Seniority list of Asstt. Accounts Officers ..	2nd July 2nd January	Do.
6	Lists of persons qualified in cost Accounts & other accountancy examinations.	1st July 1st January	Do.

Sl. No.	Subject matter	Due date	To whom rendered
<i>(iii) Returns rendered quarterly</i>			
1	State of work report	10th of July, October January and April.	Comptroller, P, T & T, Karachi.
2	Report on persons resigned, discharged or removed from service.	3rd week of July, October, January and April.	Do.
3	Quarterly reports on defence of vital civil installations.	18th of September, December, March & June.	Do.
4	Representations, memorials and appeals addressed to the Comptroller and Auditor General withheld.	5th of July, October, January and April.	Do.
5	Breach of inter-dominion agreement by India	3rd of July, October January and April.	Do.
6	Training of S.A.S. passed men in P.W. Engineering Accounts.	5th of April, July, October and January	Do.
7	Suggestions for improvement in Admn. ..	3rd of June, September, December & March.	Do.
8	Recruitment representation of East and West Pakistanis in Civil Services Statistics.	2 nd December March, June & September.	Do.
9	Officers sent on deputation or leave Ex-Pakistan	4th of July, October January & April.	Do.
<i>(iv) Returns rendered monthly</i>			
1	Statement of persons debarred or dismissed from future employment.	2nd of each month	Do.
2	Statement showing shortages and excess in each cadre.	11th of each month.	Do.
3	Speedy disposal of representations, appeals etc., of Government servants.	2nd of each month	Do.
4	Training of Upper Division Clerks	4th of each month	Do.
5	State of work report	10th of each month.	Do.
6	Statement of leave granted to S.A.S. Accountants.	10th of the following month.	Do.
<i>(v) Returns rendered Fortnightly</i>			
1	Speedy disposal of disciplinary cases ..	3rd & 18th of each month.	Do.
<i>(vi) Returns rendered weekly</i>			
i	Vacancies and staff declared surplus as a result of recommendation of the Administrative Re-organisation Committee.	Every Monday ..	Comptroller and Auditor-General.

N.B.—"Due date," when used for submission of returns to the Comptroller Posts Telegraph and Telephones, means the date on which the returns should be received in that office.

APPENDIX V

Preservation and Destruction of Record

The destruction of records is governed by the following rules :—

- (a) The records specified in Annexure A to this Appendix should be preserved for the periods noted against them. Other records not mentioned in Annexure A but specified in Appendix 5 to the Audit Code should be preserved for the periods prescribed there in.
- (b) Heads of Offices are competent to sanction the destruction of such other records in their offices as may be considered useless.
- (c) All records, registers, etc., made over to the Old Record Branch should be properly bound or other wise secured and should have recorded on them in big letters on printed slips, in Form No. S. Y. 322 C, in a conspicuous place and over the dated signature in full of the person authorised, the year in which they are to be destroyed. If a record which must be kept 3 years is sent to the record room in 1957-58 it must be marked for destruction in 1961-62. The Old Record Branch should refuse to accept any records which are not complete in the above respects.
- (d) On receipt in the Old Records Branch the relevant particular relating to the record will be entered in a register in Form No. S.Y. 257 special care being taken to fill in correctly the column relating to the year of destruction. The entries in the register should be neatly written and the items comprehensively described.
- (e) The form, which should be printed on strong paper, will be bound into registers of sufficient thickness to last for about 3 years. These registers will be a permanent record and should be carefully preserved. The pages of each register should be serially numbered and the volumes brought into use from time to time should also be numbered in a consecutive series. When a new volume is brought into use the old volume should be closed by preparing on its fly-leaf a simple index to show in what years the records named in it are due for destruction.

Thus :—

Year			Page	Item No.
1957	..	..	4 (39)	6 (54,58)
1958	..	..	5 (38)	7 (89)
1959	..	..	..	..

- (f) At a certain time in each year, to be fixed by the Head of the Office, the weeding of records for destruction will be taken in hand under the supervision of a senior clerk. The entries in the column relating to the year of destruction will indicate which records are due for destruction in any particular year. When selecting the records for destruction it will be necessary to consult all the earlier volumes of the register and it is to facilitate this part of the work that an "Index" has been prescribed in clause(e).
- (g) No records will actually be destroyed except with the sanction of the Head of the Office. For the purpose a list will be made out in a bound register (Form No. S.Y. 256-A) of all the records weeded out for destruction and his approval thereto will be obtained in writing. This register should be carefully preserved as being the actual authority for the destruction of the records detailed in them.
- (h) When the destruction has been completed the clerk in charge will under his dated initials, write against the item in the "Remarks" column of the Register the word "destroyed" and also give a reference to the orders of the Heads of the Office sanctioning the destruction.

Note :—The head of the office should send half-yearly a report on the state of old records after personal inspection by himself or Senior Gazetted Officer under him. This report should accompany the return on the state of work for the month of December and June each year.

In the Central Office, the Assistant Accounts officer (HQ) should inspect the old records and submit the report to the Comptroller half-yearly on or before 31st December and 30th June each year.

(ANNEXURE A)

Item No.	Description of Records	Number of complete account year for which to be preserved.
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SECTION I.—General

1.	Scale Register	3
2.	Register of special charges	5
3.	Register of objections for higher sanctions	3
4.	Preliminary Budget Check Register contingent and Travelling allowance expenditure.	1
5.	Contingent and Travelling Allowance Bills	3
6.	<i>Deleted</i>	
7.	<i>Deleted</i>	
8.	Remittance check Register	3
9.	Statement of Remittances	3
10.	Register of receipt and disposal of Treasury Suspense Accounts	1
11.	Broad Sheet of Accounts Current with Pakistan States ..	3
12.	Register & Broad Sheet of Balance under Advances, etc. ..	5
13.	Register of item written off by the Audit Office	3
14.	Register of items written off to profit and loss under the orders of Postmasters General, Directors General and Higher authorities.	5
15.	Register of unserviceable stores written off	5
16.	Register of recovery of service payments	3
17.	Register of payment on account of Linemen's quarters ..	5
18.	Health Certificates (File)	3
19.	Register of Proposition Statements	1
20.	Registers of Pakistan Post-Office & Pakistan Telegraph and Telephone Departments Compassionate Fund.	3
21.	Register of receipt and disposal of statement of assessment memos.	3
22.	<i>Deleted</i>	
23.	<i>Deleted</i>	
24.	Register of pre-audit bills	3
25.	Register of letters of Credit issued	1
26.	Conterfoils of Telegrams received and issued for additional funds.	1
27.	Progress Report	3
28.	Register for Selection of vouchers for percentage audit and review.	3
29.	Register of allotment of (post) review of audit	3
30.	Register for the (current as well as the past) review of audit.	3
31.	Objection statements	3
32.	Register of Objection Statements	3
33.	Register of Reminders	3

Item No.	Description of Record	Number of complete account years for which to be preserved.
SECTION I.—General—contd.		
34.	Half-Marginal references and Audit memos	3
35.	Register of half marginal references	3
36.	Objection Books	3
37.	Subsidiary Register for advances on tour and items held under objection, for want of payee's receipt	5
38.	Adjustment Book	3
39.	Register of objection outstanding for more than 3 and 6 months.	3
40.	Register of financial irregularities	3
41.	Advice of Transfer	3
42.	Acceptance of Transfer	2
43.	Transfer certificates for debits against Railways etc. ..	5
44.	Schedule of debits and credits to other Audit Officers including those relating to Central Adjustment Accounts.	10
45.	Statement of Disburser's Accounts	3
46.	Call for Information/Documents	3
47.	Defalcation Report (Form A.G.P.T. 67)	1
48.	Memorandum forwarding other Department Vouchers for allocation, etc.	1
49.	Income Tax Statements	2
50.	Register of Documents made over by one Branch or Section to another	1
51.	Peon Books.	1
52.	Broad Sheet of periodical Returns (Calendar of Returns) ..	3
53.	Broad Sheet of review of registers by Superintendents and Gazetted Officers	3
54.	State of Work Returns	3
55.	Miscellaneous correspondence	3
56.	Register of Debits and Credits to Civil Departments ..	3
57.	Register of pending letters	2
58.	Important cases	To be revised every 5 years and destroyed under the orders of the Head of the Office.
59.	Postmaster General's circular files .. ..		5
60.	Postmaster General's General Order file	5
61.	Director General's Circular files (postal and Telegraph Traffic)	5
62.	Director General's general order files (Postal and Telegraph Traffic)	5
63.	Government of Pakistan Resolution files	10 years if they are fully codified or manualised otherwise 20 years.
64.	Circulation slips .. ..		3

Item No.	Description of Records	Number of complete account years for which to be preserved.
SECTION I.—General—contd.		
65.	Inspection reports on the audit inspection of the offices of the P&T Department— (i) Office copies (ii) Fair copies	Until final disposal of the reports 5 complete years after they are disposed of and filed.
65-A.	Inspection Reports on Audit Offices (including Central Office)	5 complete years after they are disposed of and filed.
66.	Register of Miscellaneous Posts, Telegraphs and Telephones .. Advances	3
67.	Register showing the issue and disposal of Inspection Reports	3
68.	Transit Register of bills sent to Disbursing Officers after pre-Audit.	3
69.	Register of recoveries and refunds on account of Money Order discrepancies.	1
70.	Register of recoveries and on account of cash certificate discrepancies.	1
71.	Budget Check Register of fixed and fluctuating charges ..	3
72.	Check Register of sanction (Minor works)	2
73.	File of sanctions for repairs to Post Office Buildings ..	2
74.	Register of works (Buildings)	20
75.	File of sanctions to Minor Works debitable to 69-A Capital Outlay on New Assets.	3 years or up to the date of completion of the work, whichever is late
76.	<i>Deleted</i>	
77.	<i>Deleted</i>	
78.	Memo of Customs Duty	2
79.	Franking Notice	2
80.	Weekly statement of duty prepaid parcels despatched from the Offices of Exchange.	2
81.	Statements showing amounts of customs duty claimed by the offices of Exchange in Great Britain.	2
82.	Letter issued to Postmaster authorising refund to/recovery from sender of the parcel on account of Customs duty	No office copy need be kept. The original copy, if received back may be destroyed with the Memo. of Customs duty with which they are generally returned
83.	Monthly Statements showing Customs duty assessed on inward parcels and letters received from the Customs Department.	5
83-A.	Register of recoveries & refunds on account of Customs duty (Form No. A.G.P.T.477).	2
84.	Approximate statements	2
85.	Fund Statements	3
86.	Post Office Statements Life Insurance Statements	3
87.	<i>Deleted</i>	
88.	Miscellaneous Statements	3

Item No.	Description of Records	Number of complete account years for which to be preserved.
SECTION I.—General—contd.		
89.	Director General's sanctions relating to periodical contingencies.	5
90.	Postmaster General's sanctions relating to periodical contingencies.	5
91.	Director General's sanctions for special and ordinary contingencies.	3
92.	Postmaster General's sanctions for special and ordinary contingencies.	3
93.	Sanctions for compassionate gratuities	3
94.	Circulation letter and sectional orders	May be destroyed after one year, if the instructions or orders are embodied in the Manual of standing Orders, otherwise permanently.
95.	General letters issued by the Comptroller. Posts, Telegraphs & Telephones.	Until codified.
96.	General letters issued by the Dy. Comptroller, Posts, Telegraphs & Telephones.	Until codified.
97.	Army instructions	Permanently.
98.	Sanctions for house building advance	5
99.	Annual acknowledgements of house building advances	5
100.	Broad Sheet of review of Objection Book.	1
101.	Register showing the dates of posting & Submission of the classified abstracts of Head Post Offices.	1
102.	Register showing their receipt and disposal of annual establishment returns.	1
103.	Register of transactions with Iraq.	5
104.	Statements furnishing particulars of Postal Officials deputed to Field Service.	10
105.	Statements furnishing particulars of Postal Officials reverted from Field Service.	10
106.	Proposition statements giving details of establishment employed in the Field Post Office.	10
107.	Consolidated Abstract of proof of Posting	3
108.	Memorandum of Monthly cash Balances (Form No. AC.G.84)	1
109.	Monthly statements relating to the adjustment of the cost of sealing wax.	1 (From the close of the financial year to which the statement relate).
110.	Register of fees for Broad Cast Receiver Licenses	3
111.	Counterparts of Broad Cast Receiver Licenses	3
112.	All Paper (including the detailed statements leading to the statistics) in connection with the revision of establishment.	15
113.	File of temporary sanctions	3
	Circle and Divisional Orders received in Audit Offices	3
	Deeds of contract deeds received for scrutiny in Audit	3 years after the expiry of the contract, if free from objections or dispute.

Item No.	Description of Records	Number of complete account years for which to be preserved
SECTION II—General—contd.		
116.	Register of copies contracts received for scrutiny in audit ..	5
SECTION II.—Gazetted Audit.		
1.	Register of Gazettes received	1
2.	Charge Report	1
3.	Salary Slip Register	5
4.	Leave Report Register	5
5.	Register of Last Pay Certificates	5
6.	Travelling Allowance Audit Register	5
7.	Personal Passage Accounts	35
8.	Register of sanctions and payments on account of passages ..	3
9.	Broad Sheet of Passage Advances	5
10.	Retrenchment Books	5
11.	<i>Deleted</i>	
12.	<i>Deleted</i>	
13.	<i>Deleted</i>	
14.	<i>Deleted.</i>	
15.	<i>Deleted.</i>	
16.	Register of passage Advances	5
17.	Register of Service Books	5 years after recopying
18.	<i>Deleted.</i>	
19.	<i>Deleted.</i>	
20.	<i>Deleted.</i>	
21.	Register for calculation of Average Pay, etc.	3
22.	Register of Leave Salary certificates for drawal of Leave salary out of Pakistan.	5
23.	Office copies of leave salary certificates for drawal of Leave salary in Pakistan.	5
24.	Personal case of Gazetted Officers	5 years after retirement or death.
25.	Counterfoils of leave salary certificates) in Form F.R.2 ..	one year.
26. (a)	History of Services of the Gazetted Officers (both Postal and Telegraphs and Telephone compilations)	Permanently in the Central Office (one copy of each publication).
(b).	Do. ..	One bound copy of the 3 copies issues including current one preserved in Branch

Item No.	Description of Records	Number of complete account years for which to be preserved
SECTION II.—Gazetted Audit—concl'd.		
(c)	Extra manuscript sheets of the above received in the Central Office during each year of compilation.	To be preserved in the Central Office till manuscripts are sent to the Branch Audit Office.
(d)	Manuscript sheets of above sent to the Branch Audit Office and proof sheets received from the Press.	To be preserved until the publication of the next issue.
SECTION III.—Administration and Record.		
1.	Register of contingent expenditure	5
2.	Stock Register of Stationery and Forms	3
3.	Register of records destroyed	Permanently.
4.	Register of Furniture	Until re-copied.
5.	Index Register of Records	Permanently.
6.	Index Register of Important inward letters U.O. and D.O. references.	20
7.	Register of Telegrams received and despatched	3
8.	Transit Register	3
9.	Register of Code corrections referred to in para 239 of the Comptroller's Manual of Standing orders.	5
9-A.	Register of Code Corrections referred to in para 81 of the Comptroller's office Procedure Manual.	Permanently.
10.	Register of Blank cheque books	5
11.	Letters forwarding cheque books	3
12.	Requisitions for Stationery and Forms	3
13.	Office Order Book	Permanently.
14.	Register of unpaid wages	Do.
15.	Register of petty payments	3
16.	Receipts for payments to Government	3
17.	Counterfoils of cheques	3
18.	Service Books	5 years after death or retirement which ever is earlier.
19.	Register of Casual Leave	3
20.	Attendance Register	3
21.	Index Register of cases	Until re-copied.
22.	Gazette of Pakistan	3
23.	Register of register cover and letters received	3
114 24.	Register of missent documents sent	3
115 25.	Despatch Book of bags	3
115 26.	Daily report of Receiving Section	1
27.	Report book of registered articles	3

Item No.	Description of Records	Number of complete account years for which to be preserved.
SECTION III.—Administration and Record—concl'd.		
28.	Register showing report on the disposal of letters received ..	3
29.	Register of attachment orders received	3
30.	Transit Register of Pakistan Postal Orders and other Valuables	3
31.	<i>Deleted</i>	
32.	<i>Deleted.</i>	
33.	Register showing particulars of withdrawal from the General Provident Fund by Non-Gazetted Officers for payment of life Insurance Premia.	3
34.	Security Bonds furnished by the Cashier	20 years after the cashier ceases to do the Cashier's duties.
35.	Cash Book referred to in para 253 of this Manual	5
36.	<i>Deleted.</i>	
NOTE.—Routine letters from the Directors General and the Comptroller may be destroyed at the discretion of the head of the office.		
SECTION IV.—General Provident Fund.		
1.	(i) Index Register in Form No. G.P.F. 1 (maintained before the introduction of machine posting)	} 35
	(ii) Register of final payments in Form No. G.P.F. 6 (Started with the introduction of machine posing)	
	(iii) Register of General Provident Fund Accounts in Form No. A.G.P.T-77 (introduced on the amalgamation of the registers referred to)	
2.	Schedule of Debits and Credits to Service and Other Funds ..	3
3.	Consolidated Abstract of Debits and Credits	3
4.	<i>Deleted.</i>	
5.	<i>Deleted.</i>	
6.	Register of assignment of policies	Permanently
7.	Register of unclaimed General Provident Fund Deposits ..	Do.
8.	Vouchers on which final payments of General Provident fund money are made to persons other than subscribers.	
	(a) to minors	30
	(b) to other than minors	
	(i) not in accordance with declaration of subscriber ..	30
	(ii) in accordance with declaration of subscriber ..	6
9.	General Provident Fund vouchers of final payments other than those mentioned in item No. 8 above.	6
10.	Master Cards	1
11.	Quarterly Proof Sheet	1

Item No.	Description of Records	Number of complete accounts years for which to be preserved.
SECTION IV.—General Provident Fund.—Contd.		
12.	Annual Proof Sheet	3
13.	File containing certificate from Disbursing Officers for distribution of annual accounts statements.	3
14.	Advices and acceptances of transfers	2
15.	Personal Ledger Cards	Follows the period prescribed for General Provident Fund Vouchers of Final payments <i>vide</i> item No. 8 above.
16.	Register of closed cards	4
17.	General Provident Fund Application Form No. 3	3
18.	General Provident Fund Transfer Registers (Inward and Outward).	3
19.	Refund order cases ; <i>viz.</i> correspondence relating to final withdrawal of General Provident Fund money on retirement, death etc. of a subscriber and the cases relating to the Life Insurance Policies of such subscribers financed from their General Provident Fund Accounts.	Followed the period prescribed for General Provident Fund vouchers of final payments <i>vide</i> item No. 8 above.
20.	General Provident Fund Declaration Form	Do.
SECTION V.—Cash Certificates		
1.	Issue Register	Permanently.
2.	(i) Cash certificate Issue Journals in respect of issues earning interest for 5 years.	6
	(ii) Cash Certificate Issue Journals in respect of issues earning interest for 10 years.	11
	(iii) Cash Certificate Issue Journals in respect of issues earning interest for 15 years.	16
3.	(i) Cash Certificate Discharge Journals up to 31st May, 1935.	16
	(ii) Cash Certificate Discharge Journals (From 1st June 1935 onwards).	21
4.	(i) Discharged Cash Certificates or declarations issued in lieu of last Cash Certificates (discharged up to 31st May, 1945).	16
	(ii) Discharged cash Certificates or declaration issued in lieu of lost cash certificates (discharged from 1st June, 1935 onwards).	21
5.	} <i>NIL.</i>	
6.		
7.		
8.	Cash Certificate Proof Sheet	2
9.	Transfer Register	2
10.	Cash Certificate sent out Register	3
11.	Spoilt Cash Certificates Register	3
12.	Safe Custody Register	Permanently
13.	Register of undelivered safe Custody acknowledgements	Do.

Item No.	Description of Records	Number of complete accounts years for which to be preserved
SECTION V.— <i>Cash Certificates</i> —contd.		
14.	Half yearly statement of unissued cash certificates	1
15.	Spoilt Cash Certificates	To be destroyed as soon as the numbers are noted in the Register maintained in the Audit Office.
16.	Declaration Register	Permanently
17.	Received Invoices	3
18.	Register for reconciliation with Detail Book figures	2
19.	Balance Sheet	10
20.	Correspondence relating to the issue of duplicate Cash Certificates and safe Custody cases.	To be preserved till the discharged certificates themselves are due for destruction.
21.	Summaries of issues and discharges of Cash Certificates (4 different issues).	3
22.	Transfer entry Registers	3
23.	Register showing the monthly figures of Cash Certificates issued and discharged for the purpose of staff requirements.	1
24.	Register showing the consolidation of transferred Cash Certificates and safe Custody acknowledgements.	3
25.	Broad Sheet of balances under the head "Post Office 5 year Cash Certificates".	10
26.	Postmaster General's sanctions authorising payment to the heirs of deceased investors.	10
27.	Abstract of Issues and discharges of Cash Certificates (Form No. A.G.P.T. 337).	10
28.	Register of Cash Certificates discharged (Form No. A.G.P.T. 338).	2
29.	Annual consolidation of balances for calculation of interest liabilities of Government on account of all Cash Certificates (Form No. A.G.P.T. 339-C).	1
30.	Compilation for the annual verification of Cash certificates balances from the Circle Balance Sheet (Form No. A.G.P.T. 339-D).	2
31.	Classification slips (Form No. A.G.P.T., 339-A)	To be destroyed after the six yearly verification and the recopying of the Issue Registers mentioned Article 251-A of Audit Code, Vol. II, are completed.
32.	Classified Abstract of discharged Cash Certificates (Form No. A.G.P.T. 339-B).	Do.

Item No.	Description of Records	Number of complete accounts years for which to be preserved
<i>SECTION VI.—British Postal Orders, Pakistan Postal Orders, International and Imperial Reply Coupons and British penny Postage Stamps.</i>		
1.	Requisition from Postmasters	1
2.	Post Office receipts and acknowledgements for British and Pakistan Postal Orders Covers.	1
3.	Office copies of Invoices	Till return of received invoices.
4.	Received Invoices	10
5.	Register of British and Pakistan Postal Orders transferred from one Post Office to another.	1
6.	Monthly statements showing the number of British and Pakistan Postal Orders in stock at the Post Offices and the Audit Office and also those sold and paid.	3
7.	Register of spoilt and unclaimed British and Pakistan Postal Orders.	3
8.	Annual statements received from the Central Office showing the numbers of British and Pakistan Postal Orders, more than 4 years' old lying at Post Offices and Audit Office.	5
9.	Received invoices received from the Central Office relating to British and Pakistan Postal Order referred to in item 8 above.	5
10.	Register of British and Pakistan Postal Orders irregularities ..	3
11.	Statement of British and Pakistan Postal Orders sold, paid and in stock received from Audit Offices every month.	25
12.	British Postal Order Account between Post Offices of the United Kingdom and Post Offices in Pakistan.	25
13.	Statement showing indent of British Postal Orders from the London Post Office every half year.	3
14.	Quarterly indent of British and Pakistan Postal Orders from Audit Offices.	3
15.	Stock Registers of British and Pakistan Postal orders ..	Permanently.
16.	Register of British and Pakistan Postal Orders paid and sold every month.	25
17.	Annual Statements of British and Pakistan Postal Orders sold and paid, furnished to the Director General Pakistan Post Office, every year.	5
18.	Stock Registers of International reply Coupons, Imperial Reply coupons and British Penny Postage stamps.	Permanently.
19.	Statements received from Audit Offices showing International and Imperial Reply Coupons exchanged during the month.	3
20.	Monthly statement showing the number of British Penny Postage Stamps of each denomination at the end of each month received from Audit Offices.	3
21.	Register showing the number of International and Imperial Reply Coupons sold.	5
22.	Certificates of annual verification of the Stock of British and Pakistan Postal Orders in Branch Audit Offices on 31st March, received in the Miscellaneous Technical Section of the office of the Comptroller, Posts, Telegraphs & Telephones (<i>vide</i> —Article 184-A, Posts and Telegraphs Audit Code, Vol. II).	3

(The certificates showing discrepancies should be preserved for 3 years from the date of settlement of the discrepancies).

Item No.	Description of Records	Number of complete account years for which to be preserved
SECTION VII.— <i>Savings Bank</i>		
1.	Depositor's Ledgers (in bound books)	Permanently.
2.	Head Office Ledgers	10
3.	Journals of Deposits and Withdrawals	3
4.	Applications for withdrawals and warrants of payments, except the last warrant of payment of final closure of an account.	10
4-A.	Advices of transfer and acknowledgements, deposit slips and index cards.	1 year after the annual agreement is effected.
5.	Monthly Master Cards	Do.
6.	Report of work done by members of each group	Do.
7.	'B'list of Savings Bank accounts transferred	4
8.	Savings Bank Transfer Register	4
9.	List of Dead Accounts reopened	3
10.	Ledger of Dormant Accounts	1
11.	Register of interest additions and corrections to Savings Bank Accounts.	3
12.	Dead Account Ledgers	Permanently.
13.	Annual Abstracts of accounts transferred to and transferred from Dead Account Ledgers.	3
14.	Annual abstracts of deposits and withdrawals	3
15.	Register showing reconciliation of Savings Bank figures with those in the Detail Book.	3
16.	Office copies of monthly statement of Savings Bank Transactions	3
17.	Pass books of closed Accounts (Original and duplicate) ..	6
17-A.	(i) Last warrants of payment for the final closure of Accounts	30
	(ii) Final warrants of payment in respect of accounts closed without the production of Pass Books together with the relevant authority for payment, if any.	30
18.	Used up Savings Bank Pass Books	
	Original	3
	Duplicate	10
19.	<i>Deleted.</i>	
20.	<i>Deleted.</i>	
21.	<i>Deleted.</i>	
22.	Interest Payment Orders	3
23.	Intimation of sale and purchase of Government Securities ..	3
24.	Extract of schedule of accounts Transferred to and from British Post Offices.	3
25.	Register of accounts transferred to British Post Offices ..	One year after the register is filled up.

Item No.	Description of Records	Number of complete account years for which to be preserved
SECTION VII.— <i>Savings Bank</i> —contd.		
26.	Undeliverable Pass Book	Permanently.
27.	Ledger Cards	3
	(1) Used up cards	3-cards of closed accounts for which the closed up pass books and warrants of payments have been destroyed, should be preserved permanently.
	(2) Cards of Closed accounts.	
	(3) Cards of dormant accounts:—	
	(i) Of Class A.	These cards will be preserved till they are closed after which they come under subdivisional (2) above.
	(ii) Of Class B.	No specific period is laid down as these accounts may become lie on the occurrence of a transaction in time or "dead" under Article 364, P. & T., Audit Code, Volume II.
	(4) ₂ Cards relating to accounts treated as "dead"	5
28.	Broad Sheet of balances outstanding in the Dormant Ledger	1
29.	Two monthly verification of balances with Head Office Ledgers	1
30.	Agreement sheets of two-monthly compilation	1
31.	<i>Deleted.</i>	
32.	Annual Verification Sheets	2
33.	Copies of annual Interest statements	3
34.	Register of penalties imposed for mistakes interest calculation	3
35.	Register of amounts of short and over payments of principal on closure of Savings Bank accounts.	1
36.	S.B. Machine Operators Diaries	3
37.	S.B. Accountants' Diaries	1
38.	S.B. Supervisors' Manuscript Diaries	1
39.	S.B. Machine Chart	1 year after the machine is condemned.
40.	Skeleton register of closed pass books maintained under Article 371 of P&T Audit Code, Volume II.	Permanently.
41.	Chart showing the progress of work	1

Item No.	Description of Records	Number of complete account years for which to be preserved
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SECTION VIII.—*Money Order.*

1.	Liste of Money Orders issued and paid with abstracts of daily totals.	15 months.
2.	Money Orders paid (except foreign inward money orders and those issued from Field Post Offices).	1 year.
3.	Foreign Inward Sterling Money Orders and Trade Charge cards with lists.	3
4.	Foreign Inward Rupee Orders with lists	3
5.	Lists of outward Sterling and Rupee Orders	3
6.	Summaries	3
7.	Money Order Ledger extracts from Money Order Ledger and compilation sheets.	3
7-A.	Statement of unchecked items	18 months.
8.	Money Orders paid after currency	3 years.
9.	Void Money Orders	10
9-A.	Register of unpaid money orders	3
9-B.	Broad Sheet of unpaid Money Orders	3
10.	Statistical Register of Inland and Telegraphic Money Orders	2
11.	Register of forfeited Money Orders	Permanently.
12.	Statement of Money Order Remittances	2
13.	Statement of Money Order recoveries and refunds	2
14.	Register of void Money Orders re-issued	5
15.	Register of Foreign Inward Money Order	3
16.	Register of Foreign Outward Money Orders	3
17.	Exchange Accounts	10
18.	Register of Money Orders sent out	3
19.	Register of Money Orders issued and paid	1
20.	Schedule of void Money Orders paid	3
21.	Re-issued Money Orders paid	3
22.	Register of Items transferred to petty receipts	1
23.	Money Order Issued from Field Post Offices	3
24.	Broad Sheet of Foreign Money Order	3
25.	Register of reconciliation of Foreign Money Orders	3
26.	Statement of recoveries from wrong payees	3
27.	Account current with the Pakistan States	3
28.	General Account Current with the Pakistan States	3
29.	Register of watching advance Remittances due to and from Foreign countries.	3
30.	Register of Inward Orders repaid to the remitters in Foreign countries.	3

Item No.	Description of Records	Number of complete account years for which to be preserved
SECTION VIII.— <i>Money Order</i> —contd.		
31.	<i>Deleted.</i>	
32.	Register of classification of Inward and Outward Orders ..	3
33.	Annual Statements, <i>vide</i> Articles 583, 584, 588 and 589 of Posts and Telegraphs Audit Code, Volume II.	3
33-A.	Register in Forms A.G.P.T.-470, 471 and 472 <i>vide</i> Article 583 of Posts and Telegraphs Audit Code, Vol. II.	3
34.	Register of Foreign Money Order Remittances and interest on balances of Money Order Exchange Account outstanding for more than 6 months.	10
35.	Refund and Recovery Statements received from P.A. Section intimating the amounts of Foreign Money Orders debited and credited in the Cash Account.	2
36.	Statement of amounts adjusted to Foreign Money Orders received from Book Section (Article 586, Posts and Telegraphs Audit Code, Volume II).	3
37.	Intimation of transfer relating to Foreign Money orders received and sent.	2
38.	Unchecked register of trade charge Money Orders	3
39.	Register of Repaid Postal Orders	5
40.	List of Repaid Postal Orders	3
41.	Broad Sheet of Trade Charge Money Orders	3
42.	Inward and Outward Trade charge accounts	10
43.	Register for outward C.O.D. Money Orders	5
44.	C.O.D. Outward Lists	3
45.	Statements showing foreign Inward Money Orders that become void after six months.	3
46.	Memorandum of Advice received from Foreign Audit Offices regarding Inward Money Orders repaid to remitters.	2 years from the year of account in which the charge in respect of credit intimated is traced in the Exchange Accounts.
47.	Re-issue cases without Money Orders	3
48.	Duplicate Money Order cases	3
49.	Foreign Money Order cases	3
50.	Register of Duplicate Money Order cases	3
51.	Register of Void Money Order cases	3
52.	Register of Foreign Money Orders cases	3
53.	Register of Remittance cases	3
54.	Register of Ledger cases	5
55.	Register of Paid list cases	3
56.	Register of Issue list cases	3
57.	Register of sent out cases	3
58.	Register of Objection bona cases	5

Item No.	Description of Records	Number of complete account years for which to be preserved
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SECTION VIII.—*Money Order*—contd.

59.	Classification files of void Money Order paid	3
60.	Register of Money Order transfers	3
61.	Auditor's and Accountant's diary	2
62.	Register of Mis-sorted/misclassified Money Orders ..	3
63.	Distribution Register Issue list/Paid List/Sorting/Debit checking	2
64.	Re-issue cases with unpaid re-issued Money Orders	10
65.	Memorandum of Money Orders made over to Sorting Section	1
66.	Sorting Broad Sheet of Money Orders paid	1
67.	Agreement of Sorting Broad Sheet	1
68.	Register of abstracted money orders for test debit check ..	One year or till inspected by the Assistant Accounts Officer (Inspection) whichever is earlier.
69.	Broad sheet of money orders issued on Posts and Telegraph Service selected for test check.	1
70.	Register of mutilated money orders	1
71.	Register of Telegraph Money Order requisitions abstracted ..	3
72.	Register of amounts debited to Defence Department on account of commission on Money Orders issued from filed Post Offices or under special orders.	3
73.	Review (Test check) register of unchecked items <i>vide</i> Note to Article 518 of P. & T. Audit Code, Volume II.	3
74.	Error books <i>vide</i> Articles 393, 408-E, 429-A, 458 (Note 3) and 518 of P. & T. Audit Code Vol. II.	3
75.	Statements of amount adjusted to 'Inland Money Orders' received from Book Section, <i>vide</i> Article 466 of P. & T. Audit Code, Volume II.	5
76.	Annual Statements referred to in Article 503 of P. & T. Audit Code, Volume II.	5
77.	Distribution registers of unchecked item, <i>vide</i> Article 459 of P. & T. Audit Code, Volume II.	2
78.	Monthly statements together with the register <i>vide</i> items 11(a) and (b) of Appendix D to the P. & T. Audit Code, Volume II.	1

NOTE.—Money Order vouchers taken out of the bundles in connection with correspondence relating to cases of frauds and defalcations should be left in the proper files and should not be returned to the Money Order bundles nor be destroyed. Money Orders called for in connection with objection statements should be filed with them when received back and should not be returned to the Money Order bundles. Foreign Money Orders repaid, or reported as finally void to the country of origin, shall be recorded with the correspondence to which they relate.

SECTION IX.—*Government Securities*

1.	Register for controlling the Imprest and Sales and Purchases ..	10
2.	Imprest Register for calculation of average cost	10
3.	Imprest Register for calculation of Profit and Loss	10
4.	Register of cheques received and issued	10
5.	Counterfoils of check	3

Item No.	Description of Records	Number of complete account years for which to be preserved.
SECTION IX.— <i>Government Securities</i> —contd.		
6.	Remittance Register	10
7.	Stock Day Book	30
8.	Intermediate Day Book	30
9.	Intermediate Day Book of undelivered notes	Permanently.
10.	Register of Denominations	5
11.	Transit Register of Securities	5
12.	Register of Securities received and disposed of	5
13.	Despatch Register of securities	5
14.	Stock Book of Investment Certificates	Permanently.
15.	Imprest Register of Investment Certificates	10
16.	Applications for safe custody and delivery of Securities with relevant correspondence.	3
17.	Register of Applications for safe custody and delivery of Securities.	3
18.	Half yearly statement of stock certificates for Rs. 50,000 and above.	1
19.	Applications for purchase, sale and return of Securities with relevant correspondence.	3
20.	Register of applications for purchase, sale and return of Securities.	3
21.	Applications for sale of Investment certificates with relevant correspondence.	3
22.	Register of applications for exchange or sale of Investment Certificates.	3
23.	Applications for exchange of Investment Certificates into Securities with relevant correspondence.	3
24.	Register of Postmaster General's sanction for disposal of deceased depositors' securities.	5
25.	Daily quotations received from Bank	1
26.	Register of daily transactions	3
27.	Register of accrued interest	3
28.	Weekly report on discharged safe custody receipts from Postmasters.	3 months.
29.	Schedules of payment of discharged safe custody receipts with relevant correspondence.	2 years.
29-A	Safe custody receipts discharged on maturity, etc. of loans ..	30 years from the date of discharge of the safe custody receipts.
30.	Audit Office statement showing discharge of Stock certificates as well as safe Custody receipts by Post Offices in Pakistan States.	2
31.	Advices of Bonds in safe custody due for discharge with Postmaster (acknowledgement).	3
32.	Discharge Reconciliation Registers	3

Item No.	Description of Records	Number of complete account years for which to be preserved
SECTION IX.— <i>Government Securities</i> —contd.		
33.	Objection Register and Loan Application and discharges ..	2
34.	Intimations of purchase and sale of securities and sale of Investment certificate received from the Postmasters with the certificate of credit or debit to Savings Bank Account.	3
35.	Acknowledgements of safe custody receipts received from Postmasters signed by investors.	2
36.	Acknowledgements of securities returned from Custody	2
37.	Creditslip of Interest warrants realised receipt from Bank ..	2
38.	Register of Interest distribution	3
39.	Register of Interest Payment Orders despatched	2
40.	Interest Payment Orders received back from Postmasters with Certificate of credit.	2
41.	Statement of interest sent to Audit Office	2
42.	Depositor's Ledger Permanently.	Permanently.
43.	Register of adjustment of various kinds of transactions ..	3
44.	Miscellaneous acknowledgement memos	1
45.	Applications for Government of Pakistan Loans	5
46.	Lists of Loan applications received from Postmasters ..	2
47.	Daily report of Loan transactions 6 months.	6 months.
48.	Indents for supply of scrip of New Loan 1 year.	1 year.
49.	Correspondence relating to the Indent and Supply of scrip .. 3 years	3 years
50.	Instructions in connection with New Loans	10
51.	Acknowledgement of script and Interest Payment Orders including investor's receipt.	5
52.	Acknowledgement of safe custody receipts issued to investors	2
53.	Register of applications for Government of Pakistan Loans .. As No. 45	As No. 45
54.	Scrip despatch register New Loan	2
55.	Register of Loan compilations (Statistics)	3
56.	Register of enfacement of Government Promissory Notes ..	3
57.	Register of stock of G. P. Notes (Loan) Permanently.	Permanently.
58.	Indent Register of Stock Certificates (Government of Pakistan Loans).	2
59.	Miscellaneous correspondence	3
60.	Register of Transfer of Savings Bank Accounts to and from Foreign Countries.	5
61.	Statement of payment of Trust interest received from Audit Offices	2

Item No.	Description of Records	Number of complete account years for which to be preserved
SECTION X.— <i>Postal Insurance</i> .—Deleted.		
SECTION XI.— <i>Works</i> .		
1.	Register of works and repairs relating to lines and Wires, Apparatus and Plant and Building.	20
2.	Register of assets sold, abandoned and otherwise disposed of without replacement.	5
3.	Register of Capital bills	5
4.	Subsidiary Register for all minor works including those costing Rs. 2,000 or less.	5
4-A	Reconciliation register in Form D. A. G. T. 21	3
4-B	Register of average cost	5
5.	Allotment orders for construction of or repairs to buildings through the agency the Public Works Department or Military Engineering Services.	5
6.	Register of construction works	3
7.	Register for work of repairs to Buildings carried out for different branches of the Department other than the Telegraph Branch.	3
8.	Annual Statement showing details of expenditure on buildings incurred through Departmental Agencies.	3
9.	Consolidated statement of allotments made for the execution of works sanctioned during each month.	3
10.	Consolidated statement of sanction to estimates and requisition for construction, reconstruction of and repairs to Lines and Wires, Apparatus and Plant and Buildings sanctioned during each month.	3
11.	Sketch estimates for works and repairs sanctioned by the Director Generals Post Offices and Telegraphs & Telephones and the Government of Pakistan.	10
12.	Allocation of Estimates (Office copies)	5
13.	Compilation Report for building and electric installation works	5
14.	Accepted debit schedules	6
SECTION XII.— <i>Stores and Workshop</i> .		
1.	Sub-Ledgers of London Invoices, London Stores, Sales, purchases and stores in transit, etc.	5
2.	Objection Statements giving results of audit of Railway bills ..	3
3.	Abstract of Stores Branch Cash receipts and expenditure ..	3
4.	Abstract of Receipts and Issues of stores	5
5.	Schedule of Stores charged against Estimates and signal Offices, etc.	5
6.	Statement of Grant and Expenditure under additions to and renewals of boats and carts and stores contingencies, etc.	3
7.	Statement of grant and Expenditure under heads of Fluctuating charges (Workshops).	3

Item No.	Description of Records	Number of complete account years for which to be preserved.
SECTION XII.— <i>Stores and Workshop</i> —contd.		
8.	Debit schedule of stores transferred to workshops	3
9.	Bills for stores issued on payment	3
10.	Stores valued ledger cards	5
11.	Objection Statement on discrepancies in Stores Balances ..	3
12.	Objection Statement for Numerical Audit of Issues and Receipts.	3
13.	Valuation Books of Stores received from England	20
14.	Covering Docket for sending bills sent for recovery or acceptance.	3
15.	Indents on England for stores required	5
16.	Store Balance Returns of Depots	5
16-A	Balance Returns of Lines maintenance Stock	5
17.	Stores Vouchers for daily receipts and issues of stores ..	3
18.	Statement of discrepancies between actual and ledger balances found in stock taking.	3
19.	Acknowledged copies of stores vouchers for numerical audit ..	3
20.	Receipts for stores transferred from one Estimate to another ..	3
21.	Statements of payments made in England	10
22.	Schedule of Stores transferred from Workshops to General Stores.	3
23.	Workshop Challans	3
24.	File of valuation of Statements of London Stores received by Workshop (Office copies)	3
25.	File of English Invoices	10
26.	Railway Freight bills with vouchers	3
26-A	Cash Debit Schedule for freight charges	3
27.	Director General's appropriation against Budget Grant for Purchase of Stores etc.	3
28.	Stores and Workshop Suspense Schedules (Office copies) ..	5
29.	Workshop Fine Fund Account	3
30.	London Stores Journal	5
31.	Register of daily store vouchers received	3
32.	Register of Purchases	5
33.	Cash Book	Permanently.
34.	Labour Pay sheets	Permanently.
35.	Statement of completed work orders	10
36.	Cost Registers	10
37.	Register of "Demands Payable"	5
38.	Schedule of adjustments of works done for departmental officers, etc.	5

Item No.	Description of Records	Number of complete account years for which to be preserved.
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SECTION XII.—*Stores and Workshop—contd.*

39.	Register of unpaid wages	3
40.	Bills of piece-work	3
41.	Account current of cash transactions	3
42.	Account Current of Stores transactions	3
43.	Abstract of expenditure of shops	3
44.	Statement of out turn from Sawyer's shop	3
45.	Statement of out-turn from moulding shop	3
46.	Statement of out-turn from nickelling shop	3
47.	Statement showing galvanising charges over completed work orders.	3
48.	General Abstract and progressive total of expenditure for work orders.	3
49.	Statement showing the actual cost of incomplete and completed orders with details of charges.	3
50.	Account Current of manufacture transactions including galvanising, costing and nickelling	3
51.	Detailed abstracts of Labour/purchase debited to manufacture/stores accounts.	3
52.	Foreman's receipts for materials	3
53.	Foreman's requisitions on Workshop Store Keeper for articles required.	3

SECTION XIII.—*Railways and Canals.*

1.	Return of alteration in Railway Wire Mileage	10
2.	Alteration in the mileage of wires rented to canals	10
3.	Return of number of Instruments in circuit	10
4.	Half-yearly bills against Railways and Canals	10
5.	Sub-Ledger of Bills against Railway and canals	3
6.	Letter forwarding bills for realisation of rent	3

SECTION XIV.—*Guaranteed Offices.*

1.	Sub-Ledger of Bills	10
2.	Bills for guaranteed Lines and Offices	5
3.	Statement of "Message Revenue"	5
4.	Consolidated register of receipts on account of guaranteed offices.	2

SECTION XV.—*Telephones.*

1.	Bills for defence system	5
2.	Royalty Accounts of Telephone Companies	5
3.	Sub-Ledger of Telephone Accounts	5
4.	Telephone Directories	3

Item No.	Description of Records	Number of complete account years for which to be preserved
<i>SECTION XVI.—Account Current.</i>		
1.	Outward Exchange Account including office copies of the supporting schedules.	5
2.	Central Adjusting Account (Original and Responding to the Comptroller & Auditor-General).	5
3.	Extracts from Schedules of debits and credits (C.A.A.A.) Sent to or received from the parties concerned.	5
4.	Progress Registers and Annual Consolidated Progress Reports to the Comptroller and Auditor-General.	5
5.	Broadsheet of Treasury Suspense Accounts	5
6.	Register of Broad sheet of Remittances to and from Treasuries	5
7.	Cases regarding reconciliation of Remittances with Civil debits and credits.	5
8.	Advance Schedules received from other Accounts Officers ..	5
9.	<i>Deleted</i>	5
10.	<i>Deleted</i>	5
11.	Railway Audit Register	5
12.	Audit Register for fixed charges relating to Railway Accounts	10
13.	Railway Freight bills	3
14.	Account Current Vouchers other than Railway Freight bills ..	According to their class.
15.	Special Train Hire Register	5
16.	Statement of monthly figures communicated the Financial Adviser, Military Finance.	5
17.	Audit Register for fixed charges relating to Civil Accounts ..	5
18.	Monthly A. O. Statements showing adjustment on account of stamps, etc., under the head "Sale of ordinary stamps" ..	5
19.	Statement of stamps Imprest held by the Telegraph Masters and Radio Officers.	5
20.	Broad Sheet of balances under Suspense Account and Central clearing Institution heads of Account.	5
21.	Cases relating to cash Requirement Estimates for Railway and Military Accounts Offices.	5
<i>SECTION XVII.—Book.</i>		
1.	Progressive statement of Revenue and expenditure of the Pakistan Post Office and Telegraph & Telephone Departments submitted to the Directors General, Pakistan Post Office & Telegraph & Telephone.	5
2.	Monthly Account of Receipts and charges submitted to the ..	5
3.	Account of Receipts and charges submitted to the Comptroller & Auditor-General.	5
4.	Journal	5
5.	Ledger	5
6.	General principles of calculation of Profit and Loss Accounts ..	Permanently.

Item No.	Description of Records	Number of complete account years for which to be preserved
SECTION XVII— <i>Book</i>		
7.	Calculations of Apportionment of General and joint Charges	1 year after the close of the year in which the calculation is actually made.
8.	Office-copy of the Finance and Revenue Accounts (Posts and Telegraphs Protion) and correspondence with the Comptroller and Auditor-General thereon.	1 year after the close of the year in which the accounts are compiled.
9.	Questions relating to accumulated profit or loss for interest rebate or surcharge and calculations thereof.	Permanently.
10.	Calculation of cost of Savings Bank, Government Security and Cash Certificate work and cost of radio stations debitabale to the Civil Aviation Department.	1 year after the close of the year in which the calculation is actually made.
11.	Question on general principle regarding cost calculation ..	Permanently.
12.	Questions relating to percentage for over-head charges for guaranteed and other offices.	Permanently.
13.	Calculation of cost of combined offices	3 years after the close of the year in which the calculation is actually made.
14.	Calculation of cost of audit recovered from the Board-casting Department.	Do.
15.	Questions on classification of receipts and expenditure ..	Permanently.
16.	Statistics for the Director General's Annual Report ..	1 year.
17.	General questions relating to Budget	Permanently.
18.	Register of Budget proportions	1 year.
19.	Questions relating to calculation of Budget Proportions ..	Permanently.
20.	Miscellaneous statistics furnished to the Director General in connection with preparation of Budget.	1 year.
21.	Budget files	15 years.
22.	Files relating to Ways and Means Estimates	5
23.	Files regarding collection of materials for Finance Accounts and Audit Report.	Do.
24.	Files relating to Revenue Estimates	Do.
NOTE.—The period of preservation of these files is subject to the condition that all outstanding points in the file have been disposed of.		
25.	A typed copy of the Review of balances for each year ..	Permanently.
26.	General Abstracts	30

SECTION XVIII.—*Customs Duty on Postal Parcels, etc.*

1.	Register of Customs Duty realised on Postal Parcels and Letters	3
2.	Register of Refunds and Write-back of Customs Duty allowed on Postal Parcels and Letters.	3
3.	Inward Foreign Parcel Bills	3
4.	Register of letter Mail articles detained for customs examination.	3

Item No.	Description of Records	Number of complete account years for which to be preserved
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SECTION XVIII.—*Customs Duty on Postal Parcels, etc*—contd

5.	Statement showing details of Inward duty prepaid Parcels and amount claimed in respect thereof in the United Kingdom General Account.	3
6.	Schedules of Customs Duty and other charges realised in cash on Inward Foreign Parcels and letter Mail articles.	3
7.	Parcel receipts and assessment memos relating to Inward Foreign Parcels and letter Mail articles.	3
8.	Register showing the reconciliation of totals of Parcel bills and letter Mail registers with the amount claimed in Customs Duty bills.	2
9.	Register showing the adjustment of Customs Duty bills ..	2
10.	Customs Duty ledger	Permanently.
11.	Register showing the classification according to months of assessment of credits and debits booked under the Head "A.R. Customs Duty realised on Inward Foreign Articles etc"	..
12.	Register showing the classification and adjustment of writeback-and duty prepaid statements of Customs Duty.	3
13.	Register for watching the adjustment of credits on accounts of cash refunds of customs Duty authorised by the Collector of Customs to the addresses of Inward Foreign Articles after delivery.	3
14.	Register showing unchecked debits taken from the Inward Parcel Bills and letter Mail Register etc.	3
15.	Statement of credits on account of Customs Duty realised in all Postal Circles with the classification and agreement sheets.	3
16.	Register of Parcel receipts and Assessment Memos sent out.	3
17.	Broadsheet showing Parcel receipts and assessment Memos made over by the Schedule checkers to Sorting Group.	3
18.	Broadsheet showing Parcel Receipts and Assessment Memos over to credit checkers.	3
19.	Register showing rectification of misclassifications of month of assessment of Customs Duty.	3
20.	Register showing classification of recoveries on account of Customs Duty shown in the Schedules of Customs Duty.	3
21.	Extracts from Customs Duty Ledger	3
22.	Statements in connection with the verification of balances under the Head "A.R. Customs Duty" and reports based thereon.	3

SECTION XIX.—*Pension*

1.	Register of payments to official under Workmen's Compensation Act.	3
1-A.	Certificates and Reports on claims under the Workmen's Compensation Act.	6
2.	Register of verification cases	5
3.	Register of pension cases	25
4.	Register of anticipatory pension cases	5

Item No.	Description of Records	Number of complete Account years for which to be preserved
<i>SECTION XIX—Pension</i>		
5.	Register for daily report of progress of verification and pension cases.	1
6.	Register of applications for commutation of Pension ¶ ..	6
7.	Commutation payment register (Form Sy. 170)	6
8.	Gratuity register (A.T.C. 24)	6
9.	Cases regarding verification of services of officers of the Telegraphs Traffic Branch upto 1st April, 1913 and those the Telegraph Engineering Branch upto 1st April, 1925.	5
10.	70 years statements	3
11.	Copies of sanctions to transfer of payment of pensions ..	3
12.	Copies of sanctions to the payment of arrears of pensions due to deceased pensioners.	3
13.	Half-yearly statements of non-drawal of pensions furnished by Postmasters.	3

APPENDIX VI

List of Forms

Number	Description	Remarks
A.G.P.T. 1	.. Register of errors discovered in the annual work for the calculation of interest of Savings Bank Accounts.	
A.G.P.T. 3	.. Skeleton and transit registers of Letters received.	
A.G.P.T. 4	.. Register of important Letters/proposition statement received.	
A.G.P.T. 5	.. Register of misc. paper received.	
A.G.P.T. 7	.. Register of outward letters from sections.	
A.G.P.T. 9	.. Fair copy of letters (1/2 sheet) (for Central Office).	
A.G.P.T. 9A	.. Fair copy of Letter (1/2 sheet) (for Branch Audit Offices).	
A.G.P.T. 10	.. Fair copy of letters (1/2 sheet) (for Telegraph check sections).	
A.G.P.T. 11	.. Post card acknowledgement.	
A.G.P.T. 12	.. Register of daily returns of Saving Bank/Foreign Money Orders Accounts.	
A.G.P.T. 13	.. Memo of bags despatched.	
A.G.P.T. 14	.. Slips for empty bags.	
A.G.P.T. 15	.. Daily progress report of work done in the record Section.	
A.G.P.T. 16	.. Pending Report.	
A.G.P.T. 17 (a) to 17 (w)	.. Monthly State of Work Report of the Offices of Deputy Comptrollers, Posts, Telegraphs and Telephones for internal check.	
A.G.P.T. 17A ↓	.. Monthly report on the arrears in work outstanding in the offices of the Deputy Comptroller, Posts, Telegraphs and Telephones.	
A.G.P.T. 18	.. Register of important cases.	
A.G.P.T. 19	.. File cover.	
A.G.P.T. 20	.. Docket Form.	
A.G.P.T. 21	.. Register for recording sale of cut papers, old records etc.	
A.G.P.T. 22	.. Stock register of office furniture etc.	
A.G.P.T. 23	.. Letter for communicating sanction to the grant of pension.	
A.G.P.T. 24	.. Special envelope for section.	
A.G.P.T. 25	.. Special envelope for Government Securities Section.	
A.G.P.T. 26	.. Acknowledgement Memo.	
A.G.P.T. 28	.. History chart of accounting and other machines.	
A.G.P.T. 29	.. Invoice of cheques and Money Order Pay Orders issued.	

Number	Description	Remarks
A.G.P. 99H	Leave Account for non-gazetted personal subject to the Revised leave Rules '33'.	For use in the P. T. & T. Audit Deptt. only.
MSO 2	Report of intention of Gazetted Officers to proceed on leave.	
M.S.O.-2-A	Confidential Report on Officers of P.A. & A.S./Asstt. Account/Audit Officers.	
M.S.O.-3	List of Gazetted Officers.	
M.S.O.4-A	Confidential Report in the staff of the S.A.S. Cadre.	
M.S.O. 4-B	Confidential Report on Upper Division Clerk.	
M.S.O. 4-C	Confidential Report on Lower Division Clerks, typists & Machinists.	
M.S.O. 4-D	Confidential Report on the Divisional Accountants.	
M.S.O. 4-E	Confidential Report on Stenographer/Stenotypists.	
M.S.O. 5	Budget Estimates of Expenditure.	
M.S.O.-7	Monthly statement of expenditure relating to Gazetted Officers/Office Budget.	
S.Y. 235	Stock book of receipts and issue of cheques & Money Order pay order.	
S.Y. 236	Register for the distribution of Manuals Codes, correction slips, etc.	
S.Y. 240 }	Stock and Distribution Register of	
S.Y. 240-A }	Printed forms	
	articles of stationery	
S.Y. 243	Circulation Slip.	
S.Y. 246	Reminder for files supplied but not returned on due dates.	
S.Y. 248	Register of contents of bundles.	
S.Y. 249	Register of valuables.	
S.Y. 250	Holiday memorandum	
S.Y. 255	Case Register.	
S.Y. 256-A	Register of records weeded out for destruction.	
S.Y. 257	Index of Records.	
S.Y. 257-B	Casual Leave register.	
S.Y. 263	Register of progress of training of apprentices and probationers.	
S.Y. 264	Calender of Returns.	
S.Y. 268	Register of alterations in appropriations from one primary unit to another for the year.	
S.Y. 281	General Half-margin objection memo.	
S.Y. 287	Half margin for old outstanding objections.	
S.Y. 299	Register of increments.	
S.Y. 301	Requisition for Records.	

Number	Description	Remarks
S.Y. 302	Attendance roll.	
S.Y. 305	Sectional Stationery requisitions.	
S.Y. 307	Transit register of records made over to record room.	
S.Y. 308	Register of half margins.	
S.Y. 312	Passage Concession Returns to High Commissioner for Pakistan.	
S.Y. 314	Transit Register of paper & documents from one section to another.	
S.Y. 318 -A	Diary or Register of official and non-official receipts.	
S.Y. 322-A	Half margin calling for information etc., (Full sheet and half sheet)	
S.Y. 322-C	Index slip of records made over to the Old Record branch.	
S. 1	Notes (Sheets)	
S. 5	Draft Letter, etc. form	
S. 6	Express Letter.	
S. 10	Reminder to Letters, etc.	
S. 34	Register of paper sent to Press.	
S. 74	Priority slip.	
S. 87	National Economy slip.	
S. 88	Visiting slip.	
S. 96	Indent for standard forms, etc.	
S. 113-A	Leave Account.	
S. 121	Character Roll.	
S. 130	Attachment register.	
S. 136	Slip showing expenditure incurred up to date.	
S. 137	Register showing expenditure incurred by the Disbursing Officers under major, minor and sub-heads.	
S. 138	Broad sheet for watching receipt of accounts from Disbursing Officers.	For use in the Central Office.
S. 139	Compilation sheet.	
S. 140	Consolidated accounts.	
S. 156	Civil Pension Commutation Form.	
S. 156-A	Do.	
S. 156-B	Do.	
S. 156-C	Do.	
S. 167	Form of Bond of Indemnity for drawal of Provident Fund Money due to the minor Child of a deceased, subscriber, etc. <u>Children.</u>	
C.A.C. 1	Pay bill of Gazetted Officer.	

Number	Description	Remarks
C.A.C. 2-A ..	.. Form of Leave application.	
C.A.C. 8 ..	.. Leave statement.	
C.A.C. 10 ..	.. Detailed Pay bill of the Permanent Establishment (Time Scale).	
C.A.C. 10-A..	.. Periodical increment certificate.	
C.A.C. 10-D	.. Acquittance Roll.	
C.A.C. 10-C	.. Service Rolls.	
C.A.C. 14 ..	.. Register of contingent charges.	
C.A.C. 16 ..	.. Monthly congigent bill.	
C.A.C. 18 ..	.. Cash Book.	
C.A.C. 23 ..	.. Re-Conveyance for House Building Advance.	
C.A.C. 31-B	.. Last Pay Certificate.	
A.C.G. 88- ..	.. Schedule of General Provident Fund Deductions and payment.	
Ac. 29 ..	.. Distribution statement of expenditure by grants and units of appropriation.	
L. 8 ..	.. Reminder to Letters.	} Executive side forms.
Lab. 54(a) ..	.. Small envelope	
Lab. 56(a) ..	.. Large envelope	
Med. 5 ..	.. Medical Certificate form for Non-Gazetted Officers.	
Med. 6 ..	.. Medical Certificate form for Gazetted Officers.	

APPENDIX VII

(See Paragraph 211.)

Instructions and the Procedure relating to Inspection by the Inspection Accountant

(Not Printed.)

(In this connection see Appendix A to the Comptroller and Auditor-General's Manual of Standing Orders and Annexures II and III thereof).

APPENDIX VIII.

(See Para 176-A).

Procedure to be followed when a Government servant is summoned by a court to produce official documents for the purpose of giving evidence.

(In this connection see Annexure A under para 68 of the Comptroller & Auditor-General's Manual of Standing Orders).

APPENDIX IX.

(See paragraphs 148 and 149.)

Rules framed by the President in exercise of the powers conferred on him by rules 44 and 54 of the Civil Services (Classification Control and Appeal) Rules to provide for the making of first appointments to subordinate services under his administrative control and for the discipline and rights of appeal of members of those services.

FIRST APPOINTMENT

1. All first appointments to the services included in the Schedule of these rules shall be made by the authority mentioned in column 2 of that Schedule.

2. Without prejudice to the provisions of any law for the time being in force, all first appointments to subordinate services not included in the Schedule to these rules shall be made by the Head of the office in administrative charge of the service or post.

NOTE :—If any doubt arises as to who is the Head of the office for the purposes of this rule, the matter shall be referred to the President whose decision shall be final.

DISCIPLINE

3. Deleted.

(See Annexure to this Appendix)

4. Subject to the condition that no authority subordinate to that by which a Govt. Servant was appointed shall be competent to impose on him any penalty set out in clause (d) (e), (b) or (g) of Sub. Rule 1 of Rule 4 of Annexure to this Appendix, the authorities specified in column 3 of the Schedule to these rules may impose the penalties specified in column 4 of that Schedule upon members of the services included in that Schedule.

5. Subject to the condition that no authority subordinate to that by which a Govt. servant was appointed shall be competent to impose on him any penalty set out in clauses (d), (c) (b) or (g) of sub-rule 1 of Rule 4 of Annexure to this Appendix and without prejudice to the provisions, of any law for the time being in force, the authority having power to make first appointments to the service or post in question may impose any penalty specified in rule 3 upon members of subordinate services not included in the schedule to these rules.

6. (i) & (ii) Deleted.

(See Annexure to this Appendix).

(iii) Not printed.

APPEALS

7. Every member of a subordinate service shall be entitled to appeal, as hereinafter provided from an order.

(a) imposing upon him any of the penalties specified in rule 4 of the annexure to this appendix or,

(b) Discharging him in accordance with the terms of his contract if he has been engaged on a contract for a fixed or for an indefinite period and has rendered under either form of contract continuous service for a period exceeding five years at the time when his services are terminated.

(c) Reducing or withholding the maximum pensions admissible to him under the rules governing pensions.

8. Members of services included in the Schedule to these rules may appeal from orders passed in exercise of powers conferred by rule 4 to the authorities specified in column 5 of that schedule.

NOTE.—If owing to the condition mentioned in rule 4 the authority imposing penalty on an officer set out in clauses (d), (e) (f) or (g) of sub Rule 1 of Rule 4 of the annexure to this appendix is higher than the authority specified in column 3 of the Schedule, then the officer shall be entitled to appeal to the authority immediately superior to the authority imposing the penalty. If any doubt arises as to who that authority, is the matter, shall be referred to the President whose decision shall be final.

9. Members of subordinate services not included in the Schedule to these rules may appeal from orders passed in exercise of powers conferred by rule 5 to the authority immediately superior to the authority imposing the penalty.

NOTE.—If any doubt arises as to who is the immediately superior authority for the purposes of this rule, the matter shall be referred to the President whose decision shall be final.

10. A member of a subordinate service may appeal from an order of discharge of the kind referred to in rule 7 (b) or from an order reducing or withholding pension referred to in rule 7(b) to the authority to whom he would have been entitled to appeal under these rules had the order been an order of dismissal.

11. The appellate authority shall consider.—

- (a) Whether the facts on which the order was based have been established.
- (b) Whether the facts established afford sufficient ground for taking action ; and
- (c) Whether the penalty is excessive, adequate or inadequate and after such consideration shall pass such order as it thinks proper.

12. Every person preferring an appeal shall do so separately and in his own name.

13. Every appeal preferred under these rules shall contain all material statements and arguments relied on by the appellant, shall contain no disrespectful or improper language, and shall be complete in itself. Every such appeal shall be addressed to the authority to whom the appeal is preferred through the authority from whose order the appeal is preferred and shall be submitted through the usual official channel.

14. An appeal may be withheld by an authority not lower than the authority from whose order it is preferred if—

- (1) It is an appeal in a case in which under these rules no appeal lies, or
- (2) It does not comply with the provisions of rule 13, or
- (3) It is not preferred within six months after the date on which the appellant was informed of the order appealed against and no reasonable cause is shown for the delay, or
- (4) It is repetition of a previous appeal and is made to the same appellate authority by which such appeal has been decided, and no new facts or circumstances are adduced which afford grounds for a reconsideration of the case,
- (5) It is addressed to an authority to which no appeal lies under these rules ;

Provided that in every case in which an appeal is withheld the appellant shall be informed of the fact and the reasons for it ;

Provided also that an appeal withheld on account only of failure to comply with the provisions of rule 13 may be re-submitted at any time within one month of the date on which the appellant has been informed of the withholding of the appeal, and if re-submitted in a form which complies with those provisions, shall not be withheld.

15. No appeal shall lie against the withholding of an appeal by a competent authority.

16. A list of appeals withheld under rule 14 with the reasons for withholding them shall be forwarded quarterly by the withholding authority to the appellate authority.

NOTE.—Blank returns of memorials and petitions withheld need not be forwarded.

17. An appellate authority may call for the records of any appeal withheld by an authority subordinate to it which under these rules may be made to it and may pass such order thereon as it considers fit.

18. Nothing in these rules shall preclude the President from revising, whether on his own motion or otherwise, any order passed by an authority subordinate to him in exercise of powers conferred on such authority by these rules.

19. Nothing in these rules shall operate to deprive any member of a subordinate service of any right of appeal which he would have had if these rules had not been made, in respect of any order made before these rules came into force. An appeal in respect of such an order pending on, or preferred after, the 27th February 1932 shall be deemed to be an appeal under these rules and rule 11 shall apply as if the appeal were from an order appealable under these rules.

(SCHEDULE)

AUTHORITY EMPOWERED TO IMPOSE
PENALTIES, AND PENALTIES
WHICH HE MAY IMPOSE.

Title of Service or Post	Authority Empowered to appoint	Authority.	Penalties (<i>See</i> Rule 4 of the Annexure to this Appendix)	Appellate Authority.
			(a) Censure ;	
			(b) (i) Withholding, for a specified period, of promotion or of increment otherwise than from failure to pass departmental examination in accordance with the terms of appointment or rules or orders pertaining to the service or post,	
			<i>or</i>	
			(ii) Stoppage, for a specified period, at an efficiency bar in the time scale, otherwise than for unfitness to cross such bar.	
			(c) recovery from pay of the whole or part of any pecuniary loss caused to Govt. by negligence or breach of orders ;	
			(d) reduction to a lower post or time scale or to a lower stage in time scale ;	
			(e) compulsory retirement ;	
			(f) removal from service ;	
			(g) dismissal from Service.	
 MINISTRY OF FINANCE AUDIT AND ACCOUNTS DEPARTMENT.				
<i>Subordinate Audit & Accounts Service (including Supervisors Telegraph Check Sections)</i>				
(i) Branch Audit Offices.	Comptroller, Posts, Telegraphs & Telephones	Comptroller Posts, Telegraphs & Telephones.	All	Comptroller & Auditor-General.
(ii) Central Offices ..	Do.	Do.	Do.	Do.
<i>Divisional Accounts Service (including Accounts Clerks in Telegraph Engineering Divisions)</i>				

AUTHORITY EMPOWERED TO IMPOSE
PENALTIES AND PANALTIFS
WHICH HE MAY IMPOSE.

Title of Service or Post.	Authority Empowered to Appoint.	Authority	Penalties (<i>See</i> Rule 4 of Annexure to this Appendix) (a) Censure ; (b) (i), Withholding, for a specified period, of promotion or of increment otherwise than from failure to pass departmental examination in accordance with the terms of appointment or rules or orders pertaining to the service or post, or (ii) Stoppage, for a specified period at an efficiency bar in the time scale, otherwise than for unfitness to cross such -bar. (c) Recovery from pay of the whole or part of any pecuniary Loss caused to Govt. by negligence or breach of orders. (d) reduction to a lower post or time scale or to a lower stage in time scale (e) Compulsory retirement. (f) Removal from service. (g) dismissal from service.	Appellate Authority.
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MINISTRY OF FINANCE AUDIT AND
ACCOUNTS DEPARTMENT

Posts & Telegraphes Accounts Offices.	Comptroller, Posts, Telegraphs and Telephones.	Comptroller, Posts, Telegraphs and Telephones.	All	Comptroller & Auditor-General.
<i>Clerical Service (including stenographer's Typists, Record Clerks, Cashier, Sorters, Quality of Quality Checkers etc.</i>				
(i) Branch Audit Offices.	Dy. Comptroller, Posts, Telegraphs & Telephones.	Dy. Comptroller, Posts, Telegraphs & Telephones.	(a),(b)&(c)	Comptroller, Posts Telegraphs & Telephones.
		Comptroller, Posts and Telegraphs.	All	Comptroller & Auditor-General.

MINISTRY OF FINANCE AUDIT AND
ACCOUNTS DEPARTMENT

(ii) Central Office	.. Comptroller, Posts, Tele- graphs & Telephones.	Comptroller, Posts, Tele- graphs and Telephones.	All	Comptroller, and Auditor- General.
<i>Class IV Govt. Servant.</i>				
(i) Branch Audit Offices.	Dy. Comptroller, Posts, Tele- graphs & Telephones.	Dy. Comptroller, Posts, Tele- graphs & Telephones.	Do.	Comptroller, Posts, Tele- graphs and Telephones.
(ii) Central Office.	Comptroller, Posts, Tele- graphs and Telephones.	Comptroller, Posts, Tele- graphs and Telephones.	Do.	Comptroller and Auditor- General.

ANNEXURE

SUBJECT.—*Government Servants (Efficiency and Discipline) Rules, 1960.*

S.R.O.2(R).—In exercise of the powers conferred by clause (3) of Article 6 of the Laws (Continuance in Force) Order, 1958, the President is pleased to make the following Rules namely :

1. *Short title, application and commencement.*—(1) These Rules may be called the Government Servants (Efficiency and Discipline) Rules, 1960.

(2) Excepting persons to whom the Pakistan Railway Establishment Code applied, and members of such service and holders of such posts as may be specified by the Central Government by notification in the official Gazette, these Rules apply to every person who is a member of an All Pakistan Service or who is serving in connection with the affairs of the Federation.

(3) They shall come into force at once.

2. *Definitions.*—In these Rules, unless there is anything repugnant in the subject or context :—

(1) “ authority ” means the President or an officer or authority designated by him to exercise the powers of the authority under these Rules, or a person or authority deemed to be an authority designated;

(2) “ misconduct ” means conduct prejudicial to good order or service discipline or unbecoming an officer and a gentleman;

(3) “ penalty ” means a penalty which may be imposed under these Rules.

3. *Grounds for penalty.*—Where a Government servant, in the opinion of the authority :—

(a) is inefficient, or has ceased to be efficient, whether by reason of infirmity of mind or body, or otherwise, and is not likely to recover his efficiency; or

(b) is guilty of misconduct ; or

(c) is corrupt, or may reasonably be considered corrupt because :—

(i) he is, or any of his dependents or any other person through him or on his behalf is, in possession (for which he cannot reasonably account) of pecuniary resources or of property disproportionate to his known sources of income; or

(ii) he has assumed a style of living beyond his ostensible means; or

(d) is engaged, or is reasonably suspected of being engaged, in subversive activities, or who is reasonably suspected of being associated with others engaged in subversive activities, and whose retention in service is therefore considered prejudicial to national security :

the authority may, subject to the provisions of sub-rule (4) of rule 4 impose on him one or more penalties.

4. *Penalties.*—(1) The following are the minor penalties :—

(a) censure;

(b) (i) Withholding, for a specified period, of promotion or of increment otherwise than from failure to pass departmental examination in accordance with the terms of appointment or rules or orders pertaining to the service or; post or

(ii) Stoppage, for a specified period, at an efficiency bar in the time scale, otherwise than for unfitness to cross such bar; and the following are the major penalties :—

(c) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders;

(d) reduction to a lower post or time scale, or to a lower stage in a times scale;

(e) compulsory retirement;

(f) removal from service;

(g) dismissal from service.

(2) Removal does not, but dismissal does, disqualify from future employmen

(3) For misconduct any penalty in sub-rule (1) may be imposed, but the penalties to be ordinarily imposed for inefficiency shall be those set out in clause (b), (c), (d) or (e) of that sub-rule, and for corruption or subversion those set out in clause (e), (f) or (g) of the sub-rule.

(4) No authority subordinate to that by which a Government servant was appointed shall be competent to impose on him any penalty set out in clause (d), (e), (f) or (g) of sub-rule (1).

Explanation.—The discharge

- (a) of a person appointed on probation during the period of probation,
 - (b) of a person appointed otherwise than under contract to hold a temporary appointment, on the expiration of the period of the appointment,
 - (c) of a person engaged under contract, in accordance with the terms of his Contract,
- does not amount to removal or dismissal within the meaning of this rule.

5. *Inquiry procedure in case of subversion.*—(1) When a Government servant is to be proceeded against under clause (d) of rule 3, the authority —

- (a) may, by order in writing, require the Government servant concerned to proceed on such leave as may be admissible to him, and from such date as may be specified in the order ;
- (b) shall by order in writing, inform him of the action proposed to be taken in regard to him and the grounds of that action ; and
- (c) shall give him a reasonable opportunity of showing cause against that action before an Inquiry Committee be constituted under clause (2) to inquire into the charge :

Provided that no such opportunity shall be given where the President is satisfied that in the interest of the security of Pakistan or any part thereof, it is not expedient to give such opportunity.

(2) Where an Inquiry Committee is to be constituted in pursuance of clause (c) of sub-rule (1) —

- (a) the President shall constitute it of three Secretaries to Government.
- (b) the Committee shall inquire into the charge and submit its findings to the President ; and
- (c) the President shall not be required to consult the Federal Public Service Commission before passing such orders on the findings as he may think fit.

6. *Inquiry procedure in cases of inefficiency, misconduct and corruption.*—(1) When a Government servant is to be proceeded against under clause (a), (b) or (c) of rule 3, the procedure in the following sub-rule shall be observed:—

(2) The authority may, if it thinks fit, appoint an officer of the Ministry or Department to which the Government servant (hereinafter called the accused) belongs to examine and report on the allegations against him to enable the authority to decide whether a formal inquiry should be held, and the officer may also informally examine the accused.

(3) If the authority decides that a formal inquiry should be held it shall decide further whether the allegations, if established, would call for a minor or a major penalty.

(4) (a) In cases calling for a minor penalty, the authority or such officer as may be appointed by it in that behalf shall frame a charge and in making it known to the accused shall call upon him to answer it within a specified time which shall not be less than seven days nor more than fourteen days, and to state, together with his answer, whether he desires to be heard in person or to lead evidence in defence.

8. *Appointment and procedure of Inquiry Officer.*—(1) Where a Government Servant is proceeded against under clause (a) or clause (b) or clause (c) of rule 3, and the authority has decided that the case calls for a major penalty, the authority shall appoint an officer being senior in rank to the person proceeded against to be Inquiry Officer and to conduct the proceedings.

(2) The Inquiry Officer shall hear the case from day to day, and no adjournment shall be given except for reasons to be recorded in writing. Every adjournment, with reasons therefor, shall be reported forthwith to the authority. No adjournment shall be given for more than a month.

(3) If the Inquiry Officer is satisfied that the Government servant proceeded against is hampering or attempting to hamper the progress of the inquiry he shall administer a warning, and if there after he is satisfied that the accused is acting in disregard of the warning he shall record a finding to that effect, and proceed to complete the inquiry in such manner as he thinks best fitted to do substantial justice.

(4) The Inquiry Officer shall, within ten days of the conclusion of the proceedings or such longer period as may be allowed by the President, submit his findings and the grounds thereof to the authority.

9. *Reference to the Federal Public Service Commission.*—Subject to any regulations made by the President providing for matters on which consultation with the Federal Public Service Commission shall not be required and subject to the provisions of clause (a) of sub-rule (2) of rule 5, all proceedings under these rules in which any penalty is proposed to be imposed on a Government servant shall be forwarded to the Commission, with a statement of the grounds and the penalty proposed.

(2) The Commission shall tender its advice within twenty days or such longer period as may be allowed by the President, and the authority shall take the advice into consideration before passing orders.

10. *Suspension.*—A Government servant against whom action is proposed to be taken under clause (b) or (c) of rule 3 may be placed under suspension if, in the opinion of the authority, suspension is necessary or expedient.

11. *Compensation pension, gratuity etc. of Government Servants compulsorily retired, removed or dismissed.*—(1) Subject to any order of the President as to the amount of compensation pension or gratuity to be paid, a Government servant compulsorily retired shall, except as hereinafter provided, be entitled to such compensation pension or gratuity or provident fund benefits as would have been admissible to him on the date of the retirement under the rules applicable to his service or post if he had been discharged from service on a account of the abolition of his post without alternative suitable employment being provided.

(2) Subject to any order of the President made on compassionate grounds, a Government servant who is removed or dismissed shall not be entitled to any compensation pension, gratuity or benefits accruing from Government contribution to a contributory provident fund.

12. *Reinstatement.*—(1) If a Government servant proceeding on leave in pursuance of an order under clause (a) of sub-rule (a) or rule 5 is not dismissed, removed, reduced in rank or compulsorily retired, he shall be reinstated in service or as the case may be restored to his rank or given an equivalent and the period of such leave shall be treated as duty on full pay.

(2) Reinstatement after suspension shall be governed by the **Fundamental and Supplementary Rules.**

13. *Appeal*.—A person on whom a penalty is imposed shall have such right of appeal as may be prescribed under Part XIII of the Civil Services (Classification, Control and Appeal) Rules :

Provided that where the penalty is imposed by order of the President there shall be no appeal but the person concerned may apply for a review of the order.

14. *Exemption*.—Nothing in clause (c) of sub-rule (i) or in sub-rule (2) of rule 5, in clause (5) of rule 6, or in rule 8 and rule 9 shall operate to regulate any proceedings. Under these Rules where the authority is the Chief Justice of Pakistan.

15. *Repeal*.—(1) The following Rules in their application to the Government Servants to whom these Rules apply are hereby repealed :

- (a) Part XII of the Civil Services (Classification, Control and Appeal) Rules.
- (b) The Civil Service (Prevention of Corruption) Rules, 1953.
- (c) The Civil Services (National Security) Rules 1957.
- (d) The Government servants (Discipline and Efficiency) Rules 1959.

(2) Any person or authority, or the successor of the same, authorised to exercise powers in virtue of a delegation made under Part XII of the Rule mentioned in clause (a) of sub-rule (1) and subsisting immediately before the commencement of these rules shall, to the extent of the powers delegated and so far as is not inconsistent with these Rules, be deemed to be an authority designated under these Rules.

APPENDIX X

[See Paragraph 34-(B)]

*Rules Regulating Personal Matters Affecting The Divisional Accountants Establishment.**Organisation*

1. *Administrative Control.*—The Divisional Accountants' establishment is under the administrative control of the Comptroller, Posts, Telegraphs and Telephones, who exercises such control through the Deputy Comptrollers, Posts Telegraphs and Telephones and the Divisional Engineers. All question relating to recruitment, postings, transfer leave promotion, punishment, etc. will be decided by the Comptroller, (See also Appendix IX to this Manual). The cadre and scales of pay in force are given in the Manual of Appointments and Allowances of Officers of the Pakistan Posts, Telegraphs and Telephones Departments, issued by the Comptroller, Posts, Telegraphs and Telephones.

NOTE 1.—Advances of pay, etc. on transfer under Para. 159 (a) of the G.F.R. Vol. I and temporary advances from the General Provident Fund for which special reasons are not required under Rule 15 of the General Provident Fund (Central Services) Rules may be granted by the Comptroller, Posts, Telegraphs and Telephones to the Divisional Accountants working in the Divisions under his administrative control. The Comptroller and Auditor-General's sanction is, however, necessary to the grant of advances from the General Provident Fund for which sanction of the "next higher administrative authority" is required.

NOTE 2.—All Divisional Accountants, whether permanent or officiating, should, before proceeding on leave, report to the Comptroller, their address during leave. When an Accountant has failed to report his address, communications addressed to him should be sent through the Divisional Engineer, from whose Division he proceeded on leave.

2. *Cadre.*—The senior and junior Accountants attached to the Divisional Offices of the Engineering Divisions (Tel. Telephone and Wireless) are members of the Divisional Accounts establishment of the Pakistan Telegraphs and Telephones Department and the sanctioned cadre provides usually for a trained accountant for each Engineering Division.

3. *Recruitment.*—Subject to such exception as may have been authorised by the Comptroller and Auditor General, candidates for appointment as Divisional Accountants will be recruited by the Comptroller through the Initial Recruitment Examination prescribed in Annexure I to Chapter VII of the Comptroller and Auditor General's M.S.Os., subject to the condition laid down in the rules succeeding, from one of the following sources—

- (i) Clerks employed in Divisional and Sub-Divisional Offices in the Engineering Branch of the Pakistan Telegraph and Telephone Department.
- (ii) Clerks employed in the Posts, Telegraphs and Telephones Audit Offices ; and
- (iii) Direct recruits.

The Divisional and Sub-Divisional Office Clerks will be selected by the Comptroller, Posts Telegraphs and Telephones, with regard to their educational qualifications and record of service from those recommended by the Executive authorities as suitable for appointment as Divisional Accountants. They should at least possess the same educational qualifications as prescribed for the Upper Division Clerks of the Audit Offices.

The Audit Office men will ordinarily be selected from the S.A.S. passed clerks, but others may be selected on the strength of their educational qualifications and record of service.

The direct recruits will be selected from Graduates of Pakistani Universities possessing better educational qualifications than the minimum prescribed for recruitment to the Upper Division Clerical Grade. As far as possible, preference will be given to those who possess mathematical qualifications.

NOTE.—The employment as an Accountant in a Divisional Office of any person who is not qualified under Rule 3 above is not ordinarily permissible. But when a qualified person is not available, the Comptroller may, as a purely temporary arrangement, entrust the duties of the Divisional Accountant to an ordinary clerk who will then be appointed to officiate as or to discharge the duties of Divisional Accountant as the Comptroller considers fit, in the particular vacancy, even though he is not eligible for such appointment under the rules quoted above.

4. Recruitment from sources (i) and (ii) of the preceding rule is subject to the condition that the age of the persons selected does not exceed 33 years at the time of his first appointment as Divisional Accountant but the Comptroller may relax the rules in leave vacancies and in exceptional cases. The age of a direct recruit shall not exceed 25 years at the time he is appointed on probation.

5. Direct recruitment from source (iii) shall as a general rules, be limited to one-third of the total number of vacancies in the permanent establishment of Divisional Accountants ; the distribution of the remaining vacancies between the other two sources being made at the discretion of the Comptroller.

5-A. Recruitment to the cadre of Divisional Accountants, from whatever source, is treated as direct recruitment for the purposes of the communal/regional proportion orders issued by the Central Government and the Comptroller and Auditor General from time to time.

Appointment, probation and training

6. All appointments are made on the express condition that Divisional Accountants are liable to serve throughout Pakistan according to the exigencies of the public service. They are also liable to serve in any of the Audit Offices within the administrative control of the Comptroller and on their qualifying for appointment to the Subordinate Accounts Service, they are liable to transfer to the offices of the Comptroller and Auditor General and the Ministry of Finance of the Central Government.

7. The candidates selected for appointment as Divisional Accountants on the results of the Initial Recruitment Examination will take seniority below those already appointed to the Divisional Accountants' cadre. Their seniority *inter-se* will be determined according to the rank obtained by them in the Initial Recruitment Examination.

8. Every person appointed to the cadre of Divisional Accountants will be on probation. The period of probation in the case of recruits from sources (i) and (ii) of Rule 3 will be 2-1/2 years (6 to 18 months for training *plus* at least one year for trial as a Divisional Accountant). If such a recruit fails to pass the divisional test within the period of his probation or is otherwise found unsuitable during such period, he will be reverted to his parent department/office.

The period of probation in the case of direct recruits will be 3 years (2 years for training and one year for trial as a Divisional Accountant). If a direct recruit fails to pass the examination within the period of probation or is otherwise found unsuitable during such period he will be removed from service or, if found deserving of retention as a Upper Division Clerk offered an Upper Division Clerk post in one of the Audit Offices.

NOTE.—The trial as a Divisional Accountant should be given in two spells of six months each in two Divisions and a decision about retention as Divisional Accountant after probation should be taken by the time the probation is finished.

8A. (i) The training of persons selected from sources (i) and (ii) of Rule 3 will be arranged by interchange of clerks between the Divisional Offices and the Audit Offices. The mutual exchange of clerks will be between an Audit Office and the Divisional Offices under its jurisdiction and should be arranged by the Deputy Comptroller in such a way that not more than two clerks are taken out for training from any one Divisional Office at a time and the exchange is not always confined to the Divisional Office at the head-quarters of the Audit Office. The period of training of the selected persons will not be less than six months and not more than eighteen months, during which they will have at least two opportunities of passing the Divisional Test. The actual period will depend on the progress made by them and will be decided by the Comptroller in each case. During the period of training in the Audit Office, the Divisional Office clerks will have opportunities not only for training in the Works Audit Section for at least three months but also in such other sections of the Audit Office as will help them in preparing for the S.A.S. examination, if they should desire to appear in it after they have passed the Divisional Test and become eligible to appear, given sufficient promise, under the rules. The Audit Office clerks will be given training in the Accounts Branch of the Engineering Divisional and Sub-Divisional Offices. If the progress of a recruit from either source, as disclosed by his work during the first six months of training, is not satisfactory, he will be reverted to his original office. Such recruits will be eligible to appear in the Divisional Test Examination after a training of at least six months.

(ii) The direct recruits will undergo a course of training both in the Accounts Branch of Divisional and Sub-Divisional Offices and in the Works Audit and other Sections of the Audit Office. They will be allowed to appear in the Divisional Test Examination only after a training of at least one year.

(iii) No person other than one who has the requisite minimum period of training prescribed above will be admitted to this examination.

NOTE 1.—It is desirable that persons should be employed as Divisional Accountants reasonably soon after finishing their period of probation. It should, therefore, be seen that the number of persons to be trained is approximately equal to the number of vacancies expected by the end of their probationary periods.

NOTE 2.—No person, from whatever source selected, will be appointed to the cadre of Divisional Accountants unless he has passed the Divisional Test Examination or, in the case of S.A.S. passed clerks of the Audit Office, the 'viva voce' part of the Divisional Test.

9. *Confirmation.*—Confirmation in the cadre of the Divisional Accountant are made by the Comptroller, subject to the fulfilment, by the candidate of the following conditions:—

(a) That he has at his credit—

(i) Experience in the accounts work of Divisional and Sub-Divisional Offices for 12 months in the case of candidates recruited from sources (i) and (ii) in Rule 3, and 18 months in the case of direct recruits ;

(ii) Experience in the Works Audit Branch of the Telegraph Engineering Section of Audit Offices for six months ; and

(iii) 12 months continuous service on probation as Divisional Accountant:

provided the Comptroller may, for special reasons relax any of these conditions:

(b) that he had passed the Divisional Test prescribed in Rule 12 ;

(c) that the Comptroller is satisfied that the candidate is competent to hold independent charge of the Accounts of a Division and considers him (from reports received from the Executive Officers) fit to hold the position of the Senior member of the office establishment of a Divisional Office.

10. *Deleted.*

11. The experience and training required under Rule 9 will normally be acquired as an Accountant on probation, or an ordinary clerk.

Departmental Examination

12. The Divisional Test Examination shall be held twice a year by the Comptroller. The examination will be in two parts ; written and 'Viva Voce.' The subjects of the examination and the maximum and pass marks allotted to each are as follows:—

Subjects	Part I Maximum Marks	Percentage of pass Marks	Minimum pass marks
1. Precise and Draft	150	40	60
2. Commercial Book-keeping	150	50	75
3. Telegraph Engineering Accounts and Procedure	150	66	99
Part II			
4. <i>Viva Voce</i> on (3) above	150	66	99
Aggregate	600	60	360

Any candidate failing at an examination but passing in any subject with at least 66 per cent of the marks will not be required to appear again in that subject.

The paper in subject (2) will be a fairly elementary paper. The "Students Complete Commercial Book-Keeping Accounting and Banking" by Arthur Fieldhouse has been prescribed as the text book for this paper, but it should be supplemented by a knowledge of the following Chapters in "Advance Accounts" by R. N. Carter (Revised Edition 1937). Where these Chapters cover the same ground as Fieldhouse, the questions will be from Carter and not from Fieldhouse.

Chapter I.	Book-keeping up to the Trial Balance.
Chapter II.	Trading and Profit and Loss Accounts and Balance Sheet.
Chapter III.	Bills of Exchange, Promissory Notes, Cheques.
Chapter VI.	Self-Balancing Ledgers.
Chapter VII.	Reserves for Bad Debts and Discounts.
Chapter VIII.	Capital and Revenue Receipts and Payment-Accounts, Income and Expenditure Accounts, Voyage Account.
Chapter XVII.	Manufacturing Accounts, Percentage, Trading and Profit and Loss Accounts, Working Accounts, Cost Book-Mining Company.
Chapter XVIII.	Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.
Chapter XXII.	Cost Accounts.
Chapter XXIV.	Double Account System.

If there is any change in the numbering of these Chapters in subsequent Editions of "Carter", candidates should read the Chapter containing the same subject-matter as is mentioned above.

The paper in subject 'Telegraph Engineering Accounts and Procedure' will be a severe practical test of the candidates knowledge of the rules and processes connected with (1) the preparation and examination of initial accounts, store accounts, returns, contractors' bills and other bills and vouchers, and (2) the classification and compilation of Divisional Accounts.

The *Viva Voce* part of the examination is intended to show whether the candidate can promptly give appropriate advice to his Divisional Engineer in matters concerning the accounts, and the financial arrangements of Divisional and Sub-Divisional Offices.

The books and circulars which candidates are required to study for both parts of the Examinations are given in Annexure B to this Appendix.

The Examination shall be conducted under the supervision of a Divisional Engineer or of a PA&AS officer of the Audit Offices. The candidate shall not be allowed access to any books.

To ensure a common standard, the special procedure obtaining for the *Viva Voce* Examination is that the Officer conducting the examination should take down the answers given by each candidate to the questions set centrally. A single examiner will then value the answers of all the candidates in both the parts of the examination.

NOTE 1.—The Comptroller shall have discretion to hold only one examination in each year instead of two if he considers that the second examination will merely have the effect of increasing to an undue extent the number of clerks from sources (i) and (ii) of Rule 3 qualified for appointment as Divisional Accountants but not promoted owing to lack of vacancies. If, however, there is a direct recruit under training the Comptroller will hold the second examination for him only.

NOTE 2.—Candidates (including direct recruits) will not ordinarily be allowed more than three chances, but the Comptroller may in special circumstances allow up to two additional chances to those whom he considers deserving of the concession. If the period of probation is curtailed, the number of chances will be curtailed correspondingly. Permission to appear at any particular Divisional Test Examination will count as one attempt whether the candidate actually sits for the Examination or not, unless he is specially allowed by the Comptroller to withdraw his name. Such withdrawal will not be allowed unless the circumstances fully justify the concession.

NOTE 3.—A candidate will not be permitted to appear at the Examination unless he is certified by the Divisional Engineer or the head of the Audit Office under whom he is at the time serving to be regular in his attendance energetic, of good moral character and business-like habits to possess aptitude for the work of a Divisional Accountant and to have a reasonable prospect of passing the Examination.

NOTE 4.—Persons who have passed the final Chartered Accountants Examination and persons who are graduate in Commerce of recognised Pakistani Universities with Accountancy and/or Auditing as their special subjects will be exempted from appearing in the Commercial Book-keeping paper of this Examination (The S. A. S. passed clerks are required to appear only in the *viva voce* part of the Examination).

13. Deleted

14. The passing of a Divisional Test examination is one of the necessary qualifications for a person to be appointed as Divisional Accountant [See clause (b) Rule 9] but it does not give him a claim to be so appointed.

15. The posts of Senior Divisional Accountants attached to some Engineering Divisions are open to the Subordinate Accounts Service passed clerks of the Audit Offices and the Subordinate Accounts Service passed Junior Divisional Accountants on the common seniority lists (*vide* Note 2 under Rule 17 below). Subordinate Accounts Service men appointed as Senior Divisional Accountants are liable to transfer in the same capacity to any Engineering Division in Pakistan.

16. The Comptroller is the authority competent to allow the annual increments to Divisional Accountants on the time scale of pay.

16-B. Divisional Accountant when attached to the Audit Office are liable to perform the duties of the supervising staff without a claim for any special or enhanced pay.

Promotion

17. Members of the Divisional Accountants cadre are eligible for appointment to the Subordinate Accounts Service subject to the conditions governing appointments to that service (*vide* Chapter V of the Comptroller and Auditor-General's Manual of Standing Orders). Necessary facilities are afforded by using the provision of Rule 7 and posting from time to time re-selected number of Divisional Accountants to work in an Audit Office for not more than a year. Whilst working in the Audit Office they should be required to keep a diary of the work done and of the progress made by them and to submit it monthly for the information of the Deputy Comptroller.

NOTE 1.—Divisional Accountants on passing the Subordinate Accounts Service Examination are allowed an addition of Rs. 2 to the ordinary rate of increment admissible to them.

NOTE 2.—For the purpose of fixation of the seniority of a Divisional Accountant who has passed the Subordinate Accounts Service Examination *vis a vis* the Subordinate Accounts Service passed clerks of the Audit Offices, it has been decided by the Comptroller and Auditor-General that the circle of recruitment of each Divisional Accountant should determine the parent Audit Office to which he is to be attached.

Confidential reports

18. The Comptroller is responsible for maintaining the Confidential Reports of the Divisional Accountants but as these Accountants work largely under the immediate supervision of the Officers of the Telegraph and Telephone Department each Divisional Engineer will forward to the Comptroller a Confidential Report in the M. S. O. Form No. 4-D on the work and conduct of his Divisional Accountant.

(1) On the 1st January each year, and

(2) When the Divisional Engineer himself vacates the charge of the Division.

A separate report should be written on each Divisional Accountant who has served under the Divisional Engineer since the submission of the last report. No report need be sent on a Divisional Accountant who has not served under the Divisional Engineer for more than three months unless there is anything special which should be brought to the notice of the Comptroller. The report should be written in the Divisional Engineer's own handwriting and should be forwarded by him confidentially to the Comptroller by name, no copy being kept in the Divisional Office. Any point in which the Accountant is specially good should be mentioned as also any defects of character or other shortcomings. A considered opinion on the Accountants' reliability in all respects and ability to manage the staff will be specially valuable. The Central Government's instructions [Cabinet Secretariat office memo. No. 5/3/48 Ests (SE), dated 1st August 1948 about communicating adverse comments on Government servants apply *mutatis mutandis* to Divisional Accountants and it should generally be the concern of Reporting Officer to choose the method of so doing with due regard to the character and temperament of the official reported upon. The main object is that the official upon whom a report is made should have a chance of rectifying remedial defects. The effect of any advice or admonition given should invariably be mentioned in the Confidential Report.

The Divisional Accountant is himself responsible for drawing the attention of the Divisional Engineer, in writing to the provisions of this rule as this Manual is not one of the official publications of the Telegraphs and Telephones Department.

18-A. The Audit Officer inspecting the accounts of the Division should also submit to the Comptroller, through the Deputy Comptroller, concerned, a Confidential Report in Form A. G. P. T. 2-A written in his own handwriting, on the work and qualifications of the Divisional Accountant as judged mainly by the quality of the work done by him during the entire period covered by the inspection, specially by the results of audit checks applied by him.

This report which is to be despatched in a separate cover marked "Confidential" should contain information about the relations of the Accountant to the Divisional Engineer and to his office so that a general idea of the state of affairs in the Divisional office may be conveyed. It should also mention *inter-alia* how far the Divisional Accountant keeps himself posted with the relevant rules and procedure relating to Audit and Accounts and has his personal copies of codes and other books of reference corrected and up to date.

No opinion on the work of the Accountant should be expressed in the Inspection report.

Transfers

19. Transfers of Divisional Accountants from one office to another will be ordered by the Comptroller.

NOTE.—The Comptroller will, as far as possible, endeavour to meet the wishes of Divisional Engineers in regard to the removal of Accountants from divisions, but he is not required to obtain their concurrence to such transfers.

Miscellaneous

20. The following rules of the Audit Code are reproduced for the general information of Divisional Accountants :—

"68 The grant of leave to all persons on the establishment lies with the Accountant General. In cases of illness, medical certificates should ordinarily be accepted only from recognised medical attendants according to the leave procedure rules applicable to establishments under the control of the Government of Pakistan."

"74 Government servants of and below the rank of Senior Accountant, and Divisional Accountants, are not at liberty to take up the audit of accounts or other similar private work otherwise than under the rules framed by the Government of Pakistan under Rule 47 of the Fundamental Rules."

Accountants General/Comptrollers should act in accordance with the following principles in exercising the powers conferred by those rules —

- (1) The remuneration granted for such work in the case of any official year to any particular Government servant should not exceed one-third of his pay for that year;
- (2) The previous sanction of the Comptroller Auditor-General should be obtained before any such Government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

"75 The Government servants' Conduct Rules are applicable to all members of the establishment copies of the rules should be kept available for general reference in each office."

- (5) Posts and Telegraphs Manual, Volume III (Powers of Administrative Officers).
- (6) Posts and Telegraphs Manual, Volume IV (Establishment).
- (7) Posts and Telegraphs Manual, Volume X (Telegraph Engineering).
- (8) Posts and Telegraphs Manual, Volume XII (Telephones).
- (9) Posts and Telegraphs Manual, Volume XIII (Stores).
- (10) Manual of Appointments and Allowances of Officers of the Pakistan Posts, Telegraphs and Telephones Departments.
- (11) Posts and Telegraphs Book of Initial Account Forms.
- (12) Schedule of Financial Powers of Officers of the Pakistan Posts' Telegraphs and Telephones Departments.
- (12)-A Compilation of the Provident Fund Rules.
- (13) Circulars and General Orders issued by the Director General, Heads of Circles, Comptroller, Posts, Telegraphs and Telephones, and Deputy Comptrollers, Posts, Telegraphs & Telephones in connection with accounts.

APPENDIX ~~IX~~

(Referred in paragraph 122.)

[Government of Pakistan, Ministry of Finance, Office Memorandum No. F. 4(2)-R/48, dated the 30th August, 1948 as amended by office Memoranda No. F.4(2)-R/48, dated the 18th February, 1949, No. F. 4(2)-R/48, dated the 7th March, 1949, No. D.1709-4(2)-R.1/48, dated the 28th April 1949, No. (43)-F-3(13)-R.1/54, dated the 23rd December 1954 and No. F.3(13)-R.1/54, dated the 27th May, 1955].

RULES REGULATING THE PAKISTAN CIVIL COMPASSIONATE FUND.

1. The compassionate Fund is intended for the relief of the families of Government servants paid monthly from Pakistan Revenues, whether their rates of pay are fixed on a daily or monthly basis, if they are left in indigent circumstances on account of the premature death of the person upon whom they are depended for support. Its scope is limited to the dependant of those who served in or under—

(a) Civil Departments including the Railway Department and the Posts and Telegraphs Department.

(b) Civilians paid from Defence Estimates, or

(c) Minor Local Governments and Administrations.

Provided that no application will be considered from dependents of Government servants who were subscribers to a contributory provident fund.

Provided further that no application will be considered which is not submitted to the Ministry of the Govt. of Pakistan concerned within one year of the death of the Govt. servant, unless the delay in submission is sufficiently explained. It is most desirable that applications should be submitted as promptly as possible after the death of a Government servant.

The fund is formed by an annual cumulative grant by the Government. It may, at the discretion of the committee receive donations from public bodies, such benevolent funds as may be raised by Public subscriptions from time to time, or other sources.

2. The conditions which regulate a grant from the fund are :—

- (1) Grants from the fund are restricted to cases of an exceptional character.
- (2) The deceased officer must have been a meritorious public servant. Unusually meritorious service gives special claim for consideration.
- (3) Death due to special devotion to duty establishes a strong claim for consideration.
- (4) In more ordinary cases preference should be given to the dependents of officers who have completed many years service and have just failed to draw their pension.
- (5) Other things being equal preference should be given to those who have been on low rates of pay.
- (6) Care should be taken that too many grants are not made to families of officers who have been serving at the headquarters of the Government of Pakistan.

3. The rules for sanctioning grants are :—

- (1) No pension is granted from the Fund, but in some cases yearly grants are made for a limited period to defray the expenses of the education of children.
- (2) The maximum gratuity payable in any individual case is Rs. 5,000 the precise amount in all cases is fixed according to the number of dependants in the family and the necessities of the case. While in most cases, six months pay may be regarded as sufficient, the equivalent of a year's pay of the deceased may be allowed in cases in which the family has been left in particularly difficult circumstances. A liberal treatment may, however, be given to cases of low paid employees and more than 12 months' pay may be sanctioned as gratuity in these cases.

4. The Fund will be administered by a Committee appointed by the Government of Pakistan. The administrative Ministry will forward to the Ministry of Finance application for the grant of a gratuity with other relevant documents, and on their receipt, the facts will be summarised and put up without comments. The Secretary of the Fund who will be an officer of the Ministry of Finance, will pass orders himself on ordinary cases, *i.e.*, where the gratuity sanctioned does not exceed six months' pay or Rs. 500, whichever is less or where the service rendered by the deceased is not less than seven years. In other cases where the amount proposed exceeds six months' pay or Rs. 500 or where the service rendered is less than seven years, the approval of the Committee will be required. To do so the summary of such cases will be circulated to the Members of the Committee and their orders taken. The decision in each case will be communicated by the Ministry of Finance direct to the applicant, the Ministry concerned, the Accountant General concerned and, if necessary, to the Accountant General, Pakistan Revenues. A list of awards sanctioned in each quarter will also be furnished to the Accountant General, Pakistan Revenues, who will be maintaining the accounts of the Fund. If payment is to be made to a person resident in England, the Ministry of Finance will address the High Commissioner for Pakistan in U. K. for the payment to be made.

5. Cases relating to the grants from the Compassionate Fund will not be submitted to the President.

ANNEXURE A

(Referred to in paragraph 124)

The following particulars should be furnished in each case of recommendation for the grant of an award from the compassionate Fund :—

- (1) Name of the deceased, last appointment held, pay at the time of death, date of death and the age at the time of death.
- (2) (a) Total service (whether pensionable or non-pensionable).
(b) Whether the family is entitled to the benefits mentioned in the Ministry of Finance, Office Memorandum No. (4)F.12(2)-R.I/53, dated the 24th March, 1954.
- (3) (a) Dependents (with their respective ages).
(b) Their pecuniary circumstances.
(c) Names of immediate relatives, with their occupations, status and income.

(d) Whether relatives are —

(i) able.

(ii) unable.

(iii) able but unwilling to give any assistance.

(4) Remarks of superior officer on deceased's work.**(5) Was death due to, or accelerated by, devotion to duty?****(6) Recommendation of Department, etc., regarding amount of grant.****(7) (a) Name of the treasury or sub-treasury at which payment is desired.****(b) Full address of the payee.****(8) General.****(9) A descriptive roll in duplicate (on a separate sheet) of the applicant for the award containing the following information and attested by two or more persons of respectability in the town, village or pargana in which the applicant resides :—****(a) Height.****(b) Age.****(c) Personal marks, if any, on the hand, face, etc.****(d) Signature or left hand thumb and finger impressions.**

Small Finger	Ring Finger	Middle Finger	Index Finger	Thumb
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(10) An independent report on the financial condition of the applicant from the Collector or District Magistrate of the place where the applicant resides.

***If the deceased was a subscriber to the General Provident Fund and/or was insured, the amount of his deposits in the Fund and/or the amount for which he was insured should be mentioned. If he was neither a subscriber nor insured, the fact should be stated.**

ANNEXURE B**(Referred to in paragraph 124.)*****Draft model letter from local heads of departments to district officer in connection with application for grant from the compassionate fund.***

I have the honour to enclose herewith an application from (name of applicant) residing in (village) of (Tehsil) in your district, the (Widow/son/or other relationship) of the late who was (post occupied) in this Department for a grant from the Pakistan Civil Compassionate Fund. I shall be grateful if you would kindly let me have a descriptive roll of the applicant (in duplicate in the form enclosed) along with an independent report, after getting the necessary enquiries made, about the applicant, containing information on the following points :—

(1) Dependents with their respective ages;**(2) Their pecuniary circumstances;**

- (3) Names of immediate relatives with their occupations, status and income;
- (4) Whether the relatives are :—
 - (i) able,
 - (ii) unable,
 - (iii) able but unwilling to give assistance;
- (5) Whether the deceased was insured and if so, for how much;
- (6) any other property left by the deceased;
- (7) name of the Government treasury sub-treasury at which payment is desired, and also the full address of the payee; and
- (8) any other relevant information.

2. I may add that such applications for grants have to be submitted for orders of the Committee administering the Pakistan Civil Compassionate Fund through the Ministry of the Government of Pakistan concerned and the issue of final orders, therefore, even with all the expedition possible, necessarily takes some time. Since awards from this Fund are intended to help the dependents of deceased Government servants to tide over difficulties which may face them immediately after the death of the earning member, delay in sanctioning any grant detracts greatly from the usefulness of the grant. May I, therefore, request that this reference may be treated as extremely urgent.

I have etc.

Widow/Son/

Descriptive Roll of

.....of the late.....

- 1. Height.
- 2. Age.
- 3. Personal Marks, if any, on the Hand, Face, etc.
- 4. Signature or left hand thumb or finger impressions.

Small Finger Attested by	Ring Finger	Middle Finger	Index Finger	Thumb Witness
1.			1.	1.
2.				2.

Summary

- 1. Name of the deceased, last appointment held, pay at the time of death and the date of death.
- 2. Age at the time of death.
- (3) (a) Total service, whether pensionable or non-pensionable.
- (b) Whether the family is entitled to the benefits mentioned in the Ministry of Finance Office Memorandum No. (4)F.12(2)-RI/53 dated the 24th March, 1954.

4. (1) Dependents and their respective ages.
- (2) Their pecuniary circumstances.
- (3) Names of immediate relatives with their occupation, status and incomes.
- (4) Whether relatives are—
 - (a) Able
 - (b) Unable.
 - (c) Able but unwilling to give any assistance.
5. Was the deceased insured or a subscriber to a Provident Fund?
6. Remarks of the superior officer on deceased's work.
7. Was death due to, or accelerated by devotion to duty?
8. Recommendation of the Department.
9. Name of the Treasury or Sub-Treasury at which the payment is desired.
10. General.
11. Full name and address of the applicant.

Name.....

Designation.....

APPENDIX XII

Central Services (Medical Attendance) Rules, 1958

In exercise of the powers conferred by Sub-clause (a) of clause (2) of Article 182 of the Constitution, and in supersession of the Central Services (Medical Attendance) Rules, 1944, the President is pleased to make the following rules, namely :—

1. (1) These rules may be called the Central Services (Medical Attendance) Rules, 1958.

(2) They shall apply to all Government servants, other than (i) those in railway service, and (ii) those in inferior service, whose conditions of service are prescribed by rules made or deemed to be made by the Central Government, when they are on duty or on leave or under suspension in Pakistan or on foreign service in Pakistan.

2. In these rules, unless there is anything repugnant in the subject or context :—

(a) " authorised medical attendant " means :

(i) In respect of a Government servant who belongs to a Central Service, Class I, or whose pay is not less than Rs. 500 *per mensem*, the principal medical officer of the district appointed by the Government to attend its officers in the district ;

(ii) in respect of a Government servant not belonging to a Central Service, Class I whose pay is less than Rs. 500 but more than Rs. 150 *per mensem*, an Assistant Surgeon, or other medical officer of rank not inferior to that of an Assistant Surgeon, appointed by the Government to attend its officers in the station ;

(iii) in respect of any other Government servant, to Sub-Assistant Surgeon, or other medical officer of rank not inferior to that of a Sub-Assistant Surgeon, similarly appointed ;

(b) " district " means the district in which the Government servant falls ill ;

(c) " family " means wife, legitimate children and step-children of a Government servant residing with and wholly dependant upon him ;

Explanation (1).—Wife of a Government servant shall be deemed to be wholly dependant upon him so long as she is not judicially separated, and where the wife herself is a Government Servant (that is, the servant of the Central or a Provincial Government) the husband shall be entitled to claim any benefit admissible to him in respect of the wife if she does not claim the benefit in her own right as a Government Servant.

Explanation (2).—Sons and step-sons of a Government servant shall be deemed to be wholly dependant upon him till they complete the age of eighteen years, and shall thereafter be deemed to be also dependant only if he certifies that they are wholly dependant upon him.

Explanation (3).—Daughters and step-daughters of a Government servant shall be deemed to be wholly dependant upon him till they are married, and thereafter shall normally be arranged to have ceased to be so dependant unless he certifies that they are wholly dependant upon him.

Explanation (4).—The expression "residing with " shall not be so construed as to exclude any member of the family of a Government servant wholly dependant upon such servant but not actually resident with him, as for example, the son or daughter of a Government servant studying at a place other than his headquarters or the wife of a Government servant temporarily away from such headquarters.

(d) " the Government " means :—

(i) in respect of Karachi the Central Government ;

(ii) in respect of a Province the Provincial Government ;

(e) " Government hospital " means a hospital maintained by Government or by a local authority and includes any Military or other hospital with which arrangements have been made by the Government for the treatment of Government servants ;

(f) " medical attendance " means :

- (i) in respect of a Government servant specified in sub-clause (f) to clause (a) as attendance in hospital or at the residence of the Government servant, including such pathological, bacteriological, or other methods of examination for the purposes of diagnosis as are available in any Government hospital in the District and are considered necessary by the authorised medical attendant, and such consultation with a specialist or other medical officer in the service of the Government stationed in the Provinces as the authorised medical attendant certifies to be necessary, to such extent and such manner as the specialist or medical officer may, in consultation with the authorised medical attendant, determine ;
- (ii) In respect of any other Government servant, attendance at a hospital or in case of illness which compels the patient to be confined to his residence, at the residence of the Government servant, including such methods of examination for purposes of diagnosis as are available in the nearest Government Hospital and such consultation with a specialist or other medical officer of the Government stationed in the district as the authorised medical attendant certifies to be necessary to such extent and in such manner as the specialist or medical officer may in consultation with the authorised medical attendant, determine ;
- (g) " patient " means a Government to whom these Rules apply and who has fallen ill ;
- (h) " Province " means the Province in which a patient has fallen ill ;
- (i) " treatment " means the use of all medical and surgical facilities available at the Government hospital in which a Government servant is treated, and includes :—
- (i) the employment of such pathological, bacteriological, radiological or other methods as are considered necessary by the authorised medical attendant ;
- (ii) the supply of such medicines, vaccines, sera or other therapeutic substances as are ordinarily available in the hospital ;
- (iii) the supply of such medicines, vaccines, sera or other therapeutic substances not ordinarily so available as the authorised medical attendant may certify in writing to be essential for the recovery or for the prevention of serious deterioration in the condition of the Government servant ;
- (iv) such accommodation as is ordinarily provided in the hospital ; and is suited to his status ;
- (v) such nursing as is ordinarily provided to inpatient by the hospital ;
- (vi) the specialist consultation described in clause (f), but does not include diet or provision at the request of the Government servant of accommodation superior to that described in sub-clause (iv) ; and
- (vii) dental treatment which includes treatment of a Jaw bone disease or gum boils, the wholesale removal of teeth and the removal of odontomes and impacted wisdom teeth, but does not include the treatment of Pyorrhoea or gingivitis, or the provision of dentures .

3. (1) A Government servant shall be entitled, free of charge to medical attendance by the authorised medical attendant.

(2) Where a Government servant is entitled under sub-rule (1), free of charge, to receive medical attendance, any amount paid by him on account of such treatment shall, on production of a certificate in writing by the authorised medical attendant in this behalf, be re-imbursed to him by the Central Government.

4. (1) When the place at which a patient falls ill is not the headquarters of the authorised medical attendant :—

- (a) the patient shall be entitled to travelling allowance for the journey to and from such headquarters ; or
- (b) if the patient is too ill to travel, the authorised medical attendant shall be entitled to travelling allowance for the journey to and from the place where the patient is.

(2) Applications for travelling allowance under sub-rule (1) shall be accompanied by a certificate in writing by the authorised medical attendant stating that medical attendance was necessary, and if the application is under clause (b) of that sub-rule, that the patient was too ill to travel.

5. (1) If the authorised medical attendant is of opinion that the case of a patient is of such a serious or special nature as to require medical attendance by some person other than himself, or that the patient requires anti-rabic treatment and such attendance or treatment is not available at the place where the patient has fallen ill he may, with the approval of the Chief Administrative Medical Officer of Province (which shall be obtained before hand unless the delay involved entails danger to the health of the patient)—

- (a) send the patient to the nearest specialist or other medical officer as provided in clause (f) of rule 2, by whom, in his opinion, medical attendance is required for the patient or in the case of anti-rabic treatment to the nearest place in the Province where such treatment is available;
- (b) if the patient is too ill to travel, summon such specialist or other medical officer to attend upon the patient.

(2) A patient sent under clause (a) of sub-rule (1), shall on production of a certificate in writing by the authorised medical attendant in this behalf, be entitled to travelling allowance for the journeys to and from the headquarters of the specialist or other medical officer or the place where he is sent for anti-rabic treatment.

(3) A specialist or other medical officer summoned under clause (b) of sub-rule (1) shall, on production of a certificate in writing by the authorised medical attendant in this behalf be entitled to travelling allowance for the journey to and from the place where the patient is.

6. (1) A Government servant shall be entitled, free of charge—

(i) to treatment:

- (a) in such Government hospital " being a hospital maintained by Government at or near the place where he falls ill as can, in the opinion of the authorised medical attendant, provide the necessary and suitable treatment, or
- (b) if there is no such hospital as is referred to in sub-clause (a) in such other Government hospital, at or near that place as can in the opinion of the authorised medical attendant, provide the necessary and suitable treatment;

(ii) to anti-rabic treatment at the nearest Government hospital in the Province providing such treatment.

1(A). A Government servant shall also be entitled to ambulance charges if actually provided with an ambulance and the hospital authorities consider such provision to be necessary.

(2) Where a Government servant is entitled under sub-rule (1) free of charge, to treatment or anti-rabic treatment in hospital an any amount paid by him on account of such treatment shall, on production of a certificate in writing by the authorised medical attendant in this behalf, be reimbursed to him by the Central Government.

7. (1) If the authorised medical attendant is of opinion that owing to the absence or remoteness of a suitable hospital to the severity of the illness, a Government servant cannot be given treatment as provided in clause (1) of sub-rule (1) of rule 6, the Government servant may receive treatment at his residence.

(2) A Government servant receiving treatment at his residence under sub-rule (1) shall be entitled to receive towards the cost of such treatment incurred by him a sum equivalent to the cost of such treatment he would have been entitled, free of charge, to receive under these rules if he had not been treated at his residence.

3. Claims for sum admissible under sub-rule (2) shall be accompanied by a certificate in writing by the authorised attendant, stating—

- (a) his reasons for the opinion referred to in sub-rule (1)
- (b) the cost of similar treatment referred to in sub-rule (2).

8. (1) Charges for services rendered in connection with, but not included in, medical attendance on or treatment, of a patient entitled free of charge, to medical attendance or treatment under these rules, shall be determined by the authorised medical attendant and paid by the patient.

(2) If any question arises as to whether any service is included in medical attendance or treatment, it shall be referred to the Government and the decision of the Government shall be final.

9. The Controlling Officer of a patient may require that any certificate required by these rules to be given by the authorised medical attendant for travelling allowance purposes shall be countersigned:—

- (a) in the case of a certificate given by the principal medical Officer of a district, by the Chief Administrative Medical Officer of the Province, and
- (b) in the case of a certificate given by any other medical officer by the principal medical officer of the district.

10. The family of a Government servant shall be entitled, free of charge, to medical attendance and treatment on the scale and under the conditions allowed to the Government servant himself, at a hospital at which the Government servant is entitled to receive treatment free of charge, or at hospitals specially recognised for the treatment of families of Government servants. This shall include confinement of a Government servant's wife in a hospital but not pre-natal or post-natal treatment at a Government servant's residence.

(Govt. of Pakistan, Ministry of Health, Notification No. F.17-44/56,-M, dated 11-3-1958).

APPENDIX XIII

Orders issued by the Accountant General, Posts and Telegraph, New Delhi under Fundamental Rule 45 for allotment of residences of the Posts and Telegraph Department to the non-gazetted staff of the office of the Accountant General, Posts and Telegraphs, New Delhi.

(Deleted).