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GOVERNMENT OF BANGLADESH



POSTS, TELEGRAPHS AND TELEPHONES
INITIAL ACCOUNT CODE

Volume 1

GENERAL ACCOUNT CODE

SECOND EDITION

1971

PREFACE TO THE SECOND EDITION

This Edition is a re-print of the First Edition of the book published in Pakistan, incorporating all corrections issued up to 30th June, 1969. Opportunity has been taken to carry out some verbal changes in the book necessitated by the following factors:—

- (i) Formation of the Office of the Comptroller, Posts, Telegraphs and Telephones,
- (ii) Change of financial year,
- (iii) Constitutional changes which have taken place in the country,
- (iv) Decimalisation of currency, and
- (v) Reformation of the former Posts and Telegraphs Department into two Departments, viz., the Pakistan Post Office Department and the Pakistan Telegraph and Telephone Department.

Any errors or omissions found or suggestions regarding amendments in the book may be brought to the notice of the Comptroller, Posts, Telegraphs and Telephones.

Karachi,
11th April, 1969.

ZAMIR AHMED,
Comptroller, P.T.&T., Karachi.

PREFACE TO FIRST EDITION (PAKISTAN)

This edition is an adaptation of the 1937 edition of the Posts and Telegraphs Initial Account Code, Volume I, published in undivided India. It includes all corrections issued up to the 14th August, 1947. Opportunity has been taken to carry out certain verbal changes due to the establishment of Pakistan from the 15th August, 1947. The Civil Accounts Codes having been superseded, the corresponding rules in the General Financial Rules, Central Treasury Rules, etc., have been cited in this edition in places where references were made in the previous edition to the articles in the Civil Accounts Codes.

Errors or omissions, that may come to light, or suggestions regarding amendments should be brought to the notice of the Auditor-General of Pakistan.

KARACHI :

Dated the 31st March, 1951.

GHULAM ABBAS,

Auditor-General, Substitute.

PREFACE TO FIRST EDITION (RE-PRINT) (INDIA)

This edition brings the book up to date. It incorporates all corrections issued up to the 31st January, 1937.

The opportunity has been taken to incorporate the recent changes in the rules for allocation of expenditure in Chapter 3 as well as to make certain minor amendments here and there. With the concurrence of the Director-General, Posts and Telegraphs, Appendix 24 has been revised so as to retain only the actual rules now in force, and to exclude all extraneous matter explanatory or historical which was found in the previous edition.

The Fund Rules contained in Appendices 25 and 27 have been removed for incorporation in a separate Compilation.

It is requested that errors or omissions may kindly be brought to the notice of the Accountant-General, Posts and Telegraphs.

New Delhi :
Dated the 30th March, 1937.

B. NEHRU,
*Accountant-General,
Posts and Telegraphs.*

PREFACE TO INDIA EDITION, 1928

1. The Posts and Telegraphs Initial Account Code deals with the procedure relating to the initial and compiled accounts of Officers of the Indian Posts and Telegraphs Department. Most of the rules contained in this Code have been prescribed by the Auditor-General in India, on the authority of Rule 22 of the Auditor-General's Rules made by the Secretary of State in Council under Section 86 D (1) of the Government of India Act, to regulate the form of the accounts rendered to the Indian Audit Department by officers of the Indian Posts and Telegraphs Department and the form of the initial accounts from which the accounts as rendered are compiled, or on which they are based.

2. For the sake of convenience, certain rules of financial control and procedure prescribed by the Government of India or by the Director-General, Posts and Telegraphs, have been incorporated in this Code. For the same reason, the rules relating to the initial and compiled accounts of Money Order, Savings Bank Cash Certificates and Government Securities transactions, as well as of transactions in Sub and Branch Post Office, have been incorporated in the Posts and Telegraphs Manual issued by the Director-General, Posts and Telegraphs. A list of the financial rules included in this Code is given in Appendix I. These rules can be amended only under the orders of the Government of India or the Director-General, Posts and Telegraphs, as the case may be, but the amendment of other rules requires approval given by or on behalf of the Auditor-General.

3. The Posts and Telegraphs Initial Account Code is divided into three Volumes :—

Volume I—General Account Code.

Volume II—Engineering Account Code.

Volume III—Miscellaneous Revenue Account Code.

Volume I deals with such matters as are common to all the branches of Department, and also describes in detail the procedure observed in disbursing offices of the Department (other than officers of the Telegraph and Wireless Engineering and Stores and Workshop Branches) in respect of transactions with the Public and with other Departments. In order to make this volume self-contained, the general rules in the Civil Account Code, which are applicable to the Department, have been reproduced in this Code with necessary modifications and have been supplemented by the special rules applicable to this Department of which a list is given in Appendix 2. Volume II describes the procedure observed in offices of the Telegraph and Wireless Engineering and Stores and Workshop Branches of the Department. Volume III deals with the initial accounts of message revenue of Telegraph Offices (including combined Posts and Telegraphs Offices and Radio Offices).

4. Volume I of the Posts and Telegraphs Initial Account Code is intended for all officers of the Indian Posts and Telegraphs Department. The rules in this volume supersede the corresponding rules in the Fiscal Account Code, Volume I (Provincial Issue), issued by the Accountant-General, Posts and Telegraphs, and in the Post Office Manual and the Telegraph Manual issued by the Director-General, Posts and Telegraphs.

5. Corrections to Volume I of the Posts and Telegraphs Initial Account Code will be issued by the Accountant-General, Posts and Telegraphs, who will be responsible for obtaining the approval of the competent authority in such cases and seeing that the amendments are consistent with the essential requirements of account and audit. All suggestions regarding amendments should be addressed to that office.

New Delhi :

Dated the 25th February, 1928.

M. F. GAUNTLETT,

Auditor-General.

CONTENTS

CHAPERS	PAGES
1. General Principles and Rule	1
2. General Outline of the System of Accounts	20
3. Allocation of Expenditure between Capital, Renewals Reserve Fund, and Working Expenses	24
4. Relations with Audit	41
5. Supply of Funds and other Remittance Transactions	47
6. Supply of Stamps	70
7. Cash	74
8. Revenue Receipts	82
9. Pay and Allowances : General Rules	99
10. General Officer's Note	110
11. Establishment	118
12. Contingent Charges	137
13. Miscellaneous Charges	152
14. Miscellaneous Advances	162
15. Post Office Accounts	167
16. Railway Mail Service Accounts	212
17. Accounts of Departmental Telegraph Office	214
18. Accounts of Radio Office	220
19. Powers of Solicitor	222
20. Security Deposit	226
21. Buildings and Railway Mail Service Vans	234
22. Service and other Funds	24
23. Miscellaneous Subjects	249

APPENDICES

APPENDICES	PAGES
1. List of Financial Rules	256
2. List showing the numbers of Rules of the General Financial Rules, Treasury Rules, etc., reproduced, together with the numbers assigned to them in this Code	260
3. Rules regarding the destruction of Accounts records appertaining to the accounts audited by the Pakistan Audit Department	282
4. List of account heads of receipts and disbursements of P.O. Dept.	286
4-A. List of account heads of receipts and disbursements of P.O. Dept. & T.&T. Dept.	289
5. Rules for the supply and distribution of stamps	290
5-A. History of the arrangements made for financing expenditure on renewal and replacement of assets	310
6. List of remittance transactions of Post Office with other Departments	313
7. List of remittance transactions of Post Offices with private firms, etc.	318
8. List of remittance transactions of Post Offices with Pakistan States	320
9. <i>Defunct</i>	324
10. Rules regulating the preparation of last-pay certificate in cases of transfer on duty or of return from leave	325
11. Model form of bond of indemnity for drawing Pay, Pensions, Gratuity, etc.	326
12. <i>Defunct</i>	328
13. Statement showing the Disbursing Offices at which establishments pay-bills of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments are cashed	329
14. Procedure for the disbursement of pay and allowances of establishments of several branches of the Department	330

APPENDICES—Contd.

Appendix	Page
12. Rules for the supply of articles required for the Public Service	340
13-A. Instructions for the purchase of stores through the agents of the Pakistan Supply Department	342
14. Rules regulating the purchase of Stationery and Printing Stores for the Public Service	344
15. Miscellaneous rulings relating to Corrigent Charges	347
17-A. Rules relating to the procedure of work done in the Postal Reply Office	349
18. Inter-departmental Transfers	351
19. Rules for sending prisoners for medical treatment to a Federal Institution	356
20. Rules regarding the grant of advance of pay for the payment arrears of certain Government servants of non-Schedule districts and their families	370
21. <i>Defunct</i>	372
21-A. Rules relating to the procedure to be followed when forwarding government orders for the grant of an award from the P.O.&T.&T. Department	374
22. Rules relating to payment of interest on Bank Certificate	375
23. Rules relating to the procedure to be followed when the status of a Post Office is changed or when a Post Office is closed	379
24. Rules relating to the conveyance of mails, and construction, housing and maintenance of Postal vehicles on the Railway	385
25. List of Account Forms	391
26. General principles applicable to contracts involving expenditure from the Central Government	395
27. <i>Defunct</i>	396
28. List of Books, the descriptions of the letters of, of which has been approved by the Director-General of Posts and Telegraphs, under Articles 15 and 47 of the Posts and Telegraphs Salary Award Code, Volume III, and which are authorized to issue credit vouchers or pay orders in payment of any bills of Posts and Telegraphs Department under Article 143-D	397
29. Instructions for deduction of Incentives and Subsidies from Salaries, etc.	399
<i>Index</i>	402

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Tele
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Day
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POSTS, TELEGRAPHS AND TELEPHONES. INITIAL ACCOUNT CODE

Volume I

GENERAL ACCOUNT CODE INTRODUCTORY NOTES

1. The rules contained in this Code describe primarily the procedure relating to the initial and compiled accounts of officers of the Pakistan Post and Pakistan Telegraph and Telephone Departments. The general rules in the General Financial Rules Central Treasury Rules, etc., which are applicable to the Departments have been reproduced in this Code, with necessary modifications, and have been supplemented by the special rules applicable to the Departments. The rules in this Code describe also (1) the financial rules of the Departments and (2) the rules pertaining to audit and accounts framed by the Comptroller and Auditor-General which should be followed by all officers dealing with the disbursing offices of the Departments.

2. In this Code—

- (a) *Government*—means the Central Government, unless distinctly expressed otherwise.
- (b) *Head of a Department*, for the purpose of the rules in this code, means—
 - (1) any authority declared to be such with reference to Rule 2 (10) of the Supplementary Rules, if the declaration is made in general terms and not with reference to certain specified rules only, and
 - (2) includes any other officer declared to be such by the competent authority.

[Para 2 (a) of G. F. R.]

Note 1.—The President of Pakistan has declared the Directors-General of Post Office and Telegraph and Telephone Departments to be the Heads of their Departments.

Note 2.—The President of Pakistan has declared all Postmasters General in the Pakistan Post Office Department and General Manager, Controllers of Telegraph Lines and the Superintendents of Telegraph workshops in the Pakistan Telegraph and Telephone Department to be Heads of Departments.

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

[Rule 2(e) of T. R., and Para 2(c) of G. F. R.]

- (d) *Treasury* includes a Sub-Treasury. This term also means the Bank when it conducts the cash business of a treasury. "Central treasury" means and includes any treasury, or sub-treasury, not being a treasury or sub-treasury under the control of a Province.

[Rule 2 (v) of T. R.]

- (e) The terms Accountant General and Audit Officer means the Deputy Comptrollers, Posts, Telegraphs and Telephones, Lahore and Dacca.
- (f) *Director-General* means the Director-General of Pakistan Post Office and Director General of Telegraph and Telephone.
- (g) *The Department* means the Pakistan Post Office Department and Pakistan Telegraph and Telephone Department.
- (h) *Head of a Circle* means a Postmaster General and General Manager Telecommunications.
- (i) Divisional Engineer, Telegraph includes Divisional Engineer, Telephones and Wireless.

3. In respect of offices in which there are more than one Gazetted Officer, the Heads of Departments are authorised to declare any of the Gazetted Officers, other than the actual head of the office, to be the head of an office for the purpose of the rules in this Code.

CHAPTER I.—General Principles and Rules

Receipt of Money	1	Check of Charges	21
Check of Receipts	2	Defalcation and Losses	24
Payment of Money	3-A	Losses of Government Property ...	25-A
Issue of Duplicates or Copies of Documents	21	Excesses	26
Responsibility for Overcharges ...	22	Preservation of Accounts	27
		Adjustments between Government	28
		Adjustment of leave salary of Government servants on depuration	28-A

Receipt of Money

1. All transactions to which any officer of the Government in his official capacity is a party, must without any reservation, be brought to account. Moneys received by him as dues of Government or for deposit in the custody of Government should be paid in full without undue delay, into a treasury or into the Bank to be credited to the appropriate account and made part of the general treasury balance. Other moneys, the deposit of which in the custody of Government is not authorised by Government, should be dealt with in accordance with article 1-A. The appropriation of departmental receipts to departmental expenditure is prohibited except to the extent indicated below :—

- In the case of Post Offices, cash receipts may be used by postmasters, under departmental regulations, for departmental purposes, only the surplus collections being remitted by the postmasters to the treasury ; other postal officials (including officials of the Railway Mail Service) should, however, lodge in full, at the most convenient post office, any money which they receive in their official capacity, and the postmaster should credit it to the appropriate head of account, and make it part of the cash balance of his office.
- In the case of Departmental Telegraph Officers and Radio Officers, cash receipts may be kept in hand so long as the cash balance does not exceed a prescribed minimum called the imprest by more than Rs. 10. When the cash balance exceeds the prescribed imprest by more than Rs. 10, all money in excess of Rs. 10 over the imprest should be remitted to the post office or the treasury by which the office is supplied with funds.
- In the case of the Telegraph Engineering Branch, a Divisional, Construction or other officer having a drawing account with the treasury may make use of cash receipts temporarily for current expenditure, instead of obtaining fresh cash by cheque; but before the end of the month, he must send to the treasury a cheque for the total amount of the receipts thus utilised during the month, drawn in his own favour and endorsed by himself with the words "Received Payment by transfer credit to the Telegraph Branch of the Pakistan Telegraph and Telephone Department."

1-A. If a Government servant receives in his official capacity moneys which are not Government dues, the deposit of which in the custody of Government has not been authorised by Government, he must open an account with a bank for their deposit. Accounts under this rule may be opened with a branch of the State Bank with a branch of the National Bank of Pakistan where it acts as the State Bank of Pakistan, with a Post Office Savings Bank or with the Government of Pakistan with any other bank. The Government servant will be personally responsible that they are expended in strict conformity with the rules and regulations governing the fund to which they appertain and that a precise record of all the transactions of the fund is in a form complying with the regulations of the fund.

2. The Public Account is the account maintained of moneys which have passed into the custody of Government. It does not cover moneys paid to a Government servant in an official or any other capacity, unless such moneys have been paid by such Government servant into the Government account at a Treasury or the Bank. Every Government servant therefore should, without undue delay, pay into the public account all moneys received by him as dues of Government or for deposit in the custody of Government; and no Government servant should deposit in a bank moneys withdrawn from the Public Account.

3. A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Audit officer concerned. In cases in which the acquittances of the actual payees are not sent for audit, the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

4. Officers of the Department receiving money on behalf of Government must give the payer a receipt.

[Rule 42 (D) of P.R.]

Notes.—The receipt should be granted in Form A.C.G.-57 which should be signed by the Head of the office in which the receipt is issued, with date and locality signed at the time that the moneys have been entered in the Cash Book. These receipts, with counterfoils, will be issued in books of 100 forms which will be serially numbered and numbered. The receipt books should be kept under lock and key in the personal custody of the Head of the office who should maintain a register in Form P.W.A.-32 for recording the number of each receipt book and the number of forms contained in it. As each book is brought into use, the fact should be noted against its respective entry in the register over the initials of the Head of the office. Counterfoils of used receipt books should be kept in his personal custody for three years.

Check of Receipts

5. Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Department to see that the dues of Government are correctly and promptly assessed, collected and paid into the Treasury. Detailed instructions on the subject are contained in Chapter II.

(Para. 8 of G.F.R.)

Payment of Money

5-A. Save as expressly provided by or under these rules, or unless the Government after consultation with the Comptroller and Auditor-General otherwise direct in any case, money may not be withdrawn from the Public Account without the written permission of the disbursing officer or of an audit officer.

5-B. An audit officer, within the limits of his own jurisdiction, may permit withdrawal for any purpose. Unless expressly authorised by these rules or by any special orders of the Government, an audit officer may not permit withdrawal at a place outside the limits of his own jurisdiction.

5-C. (1) Except as otherwise provided in these rules, a disbursing officer may permit withdrawal for all or any of the following purposes, namely:

- (i) To pay sums due from the Government to the drawing on.
- (ii) To provide the drawing offices with funds to meet claims likely presented against the Government in the immediate future by :—
 - (a) other Government servants, or
 - (b) private parties.

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

(7) Unless expressly authorised by an audit officer, a disbursing officer shall not permit withdrawal for any purpose not specified in sub-rule (1) of this rule.

5-D. Except as otherwise provided, a disbursing officer shall not permit withdrawal for any purpose unless the claim for withdrawal complies with the provisions of the rules as to the person by whom and the form in which, the claim shall be preferred and the checks to which the claim shall be subjected by the disbursing officers before directing payment thereof.

5-E. Except as otherwise provided, a payment shall only be made at the office under the jurisdiction of which the claim arises.

5-F. As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from Public Funds until the expenditure has been sanctioned by general or special orders of the president or by any authority to whom power has been duly delegated in his behalf and the expenditure has been provided for in the authorised grants and appropriations for the year.

6. (a) A disbursing officer has no general authority to deal with demands presented at the office, his authority to make payments being strictly limited by the provisions of the rules in this Code and of the financial rules included in the Posts and Telegraphs Manual. If a demand of any kind is presented at a disbursing office which is not provided for by the rules referred to above, or is not covered by a special order received from the Audit office, the duty of the disbursing officer is to decline payment for want of authority. A disbursing officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order to him to make the payment; and even such special orders shall, in the absence of urgency, be sent through the Audit Officer.

(Rule 17 of T. R.)

NOTE 1.—The rule in clause (a) above does not authorise the disbursing officer to refuse payment of bills which do not comply with the provisions of certain articles of this Code, requiring that vouchers to certain specified charges should be quoted on the bills when the omission to comply with these provisions is due to the fact that the necessary sanction has not been obtained. The responsibility for incurring such unsanctioned charges rests with the drawing officer, and the disbursing officer is not empowered to refuse the payment of such bills on the ground that the charges have not been sanctioned.

(Rule 18 (a) of T. R.)

NOTE 2.—A disbursing officer has no authority to make a payment on a bill or voucher not presented in the prescribed form.

(b) No claim against the Department not preferred within six months of its becoming due can be paid without an authority from the Audit Officer. This rule does not apply to claims of Rs. 5 or less which are preferred within one year of their becoming due, nor does it apply to payments of claims on account of pensions, which are regulated by special rules, nor to payments of interest on Government securities or any other class of payments which are governed by special rules or orders of the Government.

(Rule 19 of T. R.)

NOTE 3.—Claims of the Department against Railways for overcharges and claims of Railways against the Department for undercharges will be recognised and admitted if the claims are preferred within six months :—

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

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

Explanation.—The terms "overcharges" and "undercharges" used in this Note mean overcharges and undercharges of railway freight including charges calculated on the basis of freight rates and fines only. They refer to shortages and excesses in the freight included in a bill which has already been received; the inclusion of an item in a bill as a net or "undercharge" and its subsequent inclusion of an item as an "overcharge".

(Para. 29 of G. F. R.)

NOTE 1.—No authority of the Audit Office is necessary in the case of delayed payment of work charges.

(c) Claims of officers, whether granted or not, to arrears of pay or allowances or increments which have been allowed to remain in arrears for a period exceeding one year cannot be paid without an authority from the Audit Office. Such claims should be forwarded for the authority of the Audit Office with a satisfactory explanation of the delay—

- (1) if the arrears claims do not relate to a period more than three years old, by the authority which appoints the officer by whom the claim is made.
- (2) if the arrears claims do not relate to a period more than six years old, by the Director-General. But claims relating to a period more than six years old should not normally be forwarded for the authority of the Audit Office.

NOTE 1.—All petty arrears claims, other than those affecting an officer's pension, and all claims for the delayed submission of which an adequate explanation is not forthcoming should be reported forthwith.

NOTE 2.—In respect of claims of arrears of pay and allowances, the period of one year will count from the date of the summons on which the claims are based.

(Para. 123 to 126 of G. F. R.)

NOTE 3.—Delays in payment are opposed to all rules and so highly inconvenient and objectionable that when not satisfactorily explained should be brought to the notice of the Head of the Circle.



(Para. 14 of G. F. R.)

NOTE 4.—(1) The period of 3 years mentioned in the above-mentioned rule should be calculated from the date of actual receipt of the increment irrespective of the date of commencement of officiating service constituting to the annual of the Government.

Example.—A peon employed as a peon in the scale of Rs. 25-12-30 from 1st April, 1939 to 1st March 1941 and again from 1st January, 1941 till 31st December, 1941 when he was confirmed. He drew the minimum of the scale, i.e., Rs. 24 P. M. and was not granted any increment. The claim for increment and arrears thereof was preferred on 1st December, 1942. As the first increment of the official fell due on 1st January, 1943 and the claim was preferred within 3 years of that date, the appointing authority of the official was bound to investigate the claim even though it arose from service rendered during a period more than 3 years before the claim was preferred.

(2) Investigation of the claim to an increment which accrued within 3 years of its preferment, may be expedited by the authority competent to appoint as desired, before the investigation of the claim to an increment which had accrued more than 3 years ago happens to be sanctioned by the Government.

Example.—A telephone operator was employed from 1st January, 1939 in the scale of Rs. 25-3-45. He drew the minimum of the scale and was not granted any increment. The claim to increment and arrears in respect thereof was preferred on 31st December, 1942. To avoid hardship and delay, the authority competent to appoint the official can sanction investigation of the claim, if justified, to increments accruing from 1st January, 1943, i.e., within 3 years of the date of preferment of the claim, subject to the condition that no benefit of the increments that accrued prior to that date will be given at that time.

The pay of the official will be fixed as follows :—

Form 1-1-43	...	...	...	...	Rs. 38
Form 1-1-44	...	...	...	...	Rs. 41
Form 1-1-45	...	...	...	...	Rs. 44 and so on.

When introduction of the increments, starting prior to 1st January, 1947, happens to be sanctioned by the Government later on the pay of the official will be revised as follows :—

Form 1-1-46	...	...	...	...	Rs. 48
Form 1-1-47	...	...	...	...	Rs. 51
Form 1-1-48	...	...	...	...	Rs. 54
Form 1-1-49	...	...	...	...	Rs. 57
Form 1-1-50	...	...	...	...	Rs. 59 and so on.

(3) The reasons for delay in preferring a claim should be furnished to Audit where it has been allowed or refused in objection for more than six months but not beyond one year.

If, however, from the frustration of sanction issued by the approving authority, audit has reasons to believe that the powers delegated to such authorities are being abused, the right to call for reasons for delay in preferring claims is inherent in the 'material' aspect, as of an audit office.

(4) It should be impressed on all concerned that delays in preferring claims are contrary to all financial rules and are objectionable from all points of view. The responsibility for the delayed submission of a claim will rest primarily with the officials to whom it is due, but in respect of persons, whose pay is drawn in Government Bids and particulars of low paid officials whose claims are usually on the mercy of the pay clerk, the responsibility for delay in preferring claims must be placed by the drawer of bids. The extent of such responsibility will be in reverse proportion to the claimant's ability by virtue of his status, education, etc. to understand the facts of the claim and the consequences of not presenting it in time.

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

NOTE 1.—Paraphrased increments of pay are not provided for in the budget estimates, and are not increase in pay within the meaning of the above clause.

NOTE 2.—In cases where pay has been revised with retrospective effect bills should be submitted for payment before payment.

4-A. *Old claims.* the corrected records of which have been destroyed in the Audit Office and which cannot therefore be verified by audit may be paid only if the payment is sanctioned by the Government of Pakistan.

A claim against Government which is barred by time under any provisions of law relating to limitation, should ordinarily be refused and no claim on account of such a time barred item should be paid without the sanction of the Government. The onus is upon the claiming authority to establish a claim to special treatment for a time barred item, and it is the duty of the authority against whom such a claim is made to refuse the claim until a case for special treatment is made out. All petty time barred claims should be rejected forthwith and only important claims of this nature considered.

It is the duty of the Executive authority in the first instance to consider the question of time-bar before submitting a claim to the Audit Office for sanction under Article 6 (3), and audit should refuse payment of all claims found to be time barred as if the sanction of the Government has been obtained.

7. All orders and authorities for payment issued from a Deputy Comptroller's Office, Post Offices and other offices such as Telegraphs' offices, Divisional and Circle offices and certain branches of the Directorate which issue orders and authorities for payment should be impressed with a special seal of the offices concerned, specimen copies of which should be supplied to the Banks, and all Treasury officers and disbursing officers, etc. The special seal will remain in the personal custody to the officer authorised to issue such orders before they are forwarded to the disbursing officers. The disbursing officers will verify the seal before making payment.

7-A. The Audit Officer will supply disbursing officers under his jurisdiction with a copy of the specimen of the Special seal of his office as also a copy of the specimen signature of all Gazetted Officers serving under him who are authorised to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made in such disbursing offices. Before a disbursing officer pays a bill on the authority of an order purporting to have issued from the Audit Office, he should verify the special seal and the signature on the order by comparison with the specimen of the special seal and the signature of the signing officer.

Note 1.—Payment in connection with Government Securities and Bonds in respect of Post Office Insurance and Life Annuity Fund transactions are payable in any Post Office in Pakistan on the authority of payment orders issued by the Gazetted Officers in the office of the Deputy Comptroller, Posts, Telegraphs, and Telephones, D.O.s. For this purpose, the specimen of the special seal and the signatures of the Gazetted Officers concerned will be supplied to all disbursing officers in Pakistan.

Note 2.—With the sanction of the rules specified in Note 1 above, every payment order or authority relating to a current debt or deposit owed, when issued by an Audit Officer in a disbursing office outside his jurisdiction, should be signed and embodied with the special seal by a Gazetted Officer, and passed on to the Audit Officer in whose jurisdiction the disbursing office is situated for countersignature and onward transmission to the disbursing officer concerned.

7-B. No payment is to be made without the orders of the audit office to a Government servant transferred from another department of Government or on return from leave out of Pakistan.

7-C. Pensions payable in Pakistan to the employees of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments (including those of the Posts and Telegraphs Accounts and Audit Offices) other than those of the officers of the Civil Service of Pakistan, Pakistan Audit and Accounts Service and of the late Indo-European Telegraph Department, which have been continued on or after the 1st April, 1921 are disbursed from the Head or Departmental Sub-Post offices in Pakistan, with effect from the 1st April, 1921. Necessary instructions for the payment of departmental pensions by Post offices are contained in the pamphlet issued by the Director-General, Post Office in this connection.

8. No payment shall be made on account of pay, leave salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from the general revenues until an Audit Officer has intimated the rate at which payment should be made.

8-A. The bills for pay and allowances or leave salary of a gazetted Government servant who is about to retire or proceed on leave out of Pakistan shall be separately submitted to the Audit Officer for special audit on the date of payment or as soon afterwards as the intimation of the Government servant to retire or to proceed on leave becomes known to the disbursing officer.

9. No payment shall be made on account of pay or allowances drawn for the first time from a disbursing officer by a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a *last-pay certificate* in the prescribed form.

10. (a) When bills presented for payment contain obvious inaccuracies or arithmetical mistakes, which can be corrected, a disbursing officer should not return such bills, but should correct them and pay the corrected amount of the bill.

(b) Similarly when bills contain doubtful items which can easily be eliminated, the disbursing officer should disallow the doubtful items and pay the remainder of the bill.

11. In both the above cases the corrections made and the reasons therefor should be entered in the debit of the bill and, if necessary, to the Audit Office.

12. Any person having a claim against the Department will present his voucher duly receipted and stamped.

(Rules 121 and 122 of T. R.)

1. All cheques, bills and receipts payable at a Government treasury for payment being non-negotiable instruments can be endorsed only once in favour of the specific person to whom the money is to be paid. If this endorsement is made on a contingent bill in favour of a private individual (one of suppliers) the bill can be re-endorsed in favour of *Banka Bazar* to enable the latter to collect and credit the amount into his/her banking account.

(Rule 177 of T. R.)

2. The following special rules are applicable to the Telegraph Traffic, Telegraph (including Telephone) Engineering and Wireless Branches of the Department :—

(a) Vouchers are not necessary, unless easily obtainable, in support of amounts not exceeding one rupee except in the case of charges on account of traffic fares, e. g. reply deposits, refunds on messages, payments for delivery of printed messages.

(b) Payments made at an out-of-the-way place while travelling and where writing materials are not available may be vouched for by a certificate (in Form A. C. G.-81) signed by the paying officer, and stating that he actually made the payment and could not obtain receipt for it. This certificate will be accepted as sufficient voucher for payment, during one day's march or absence from camp or residence, up to a total of—

Rs. 20, if made by an officer of the Superior Traffic Branch, a Divisional Engineer, an Assistant Divisional Engineer or an Assistant Engineer.

Rs. 15, if made by a Deputy Superintendent or a Deputy Assistant Engineer.

Rs. 10, if made by a Telegraph Master.

Rs. 5, if made by a Telegraphist, Sub-Inspector, Line Rider or Lineman.

(c) If, in any exceptional case it be found impossible to obtain a receipt, a certificate of payment signed by the paying officer and endorsed, if necessary, by his superior officer with a memorandum fully explaining the circumstances must be submitted as a voucher instead.

13. Where a person not in the Government service claims payment for work done, service rendered, or articles supplied, the disbursing officer should require—

(a) The submission of the claim by the Head of the Circle, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

- (b) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of the Circle or any public Officer is insufficient, an order from the Audit Officer should be sought, by furnishing that officer with any particulars for obtaining the sanction of the higher authority, should such be needed.
- (c) And in any case, if a bill be drawn by a person not in the Government service, the disbursing officer should see special provisions for satisfying himself of the identity of the applicant for payment.

(Rule 113 and 117 of P. R.)

Note.—Payments due to contractors may be made in favour of Bankers instead of direct to contractors provided that the Departmental Accounts Officer (1) obtains sanction from the controller in the form of a legally valid document (2) the bill is of proper or regular description for payment by the Bank to make payment (3) the contractor's past conduct and the correctness of the estimate made are satisfactory due to him by Government or its servants or the list of other bills declared against Government in its behalf, before submission of the account as claim for payment to the Bank. While the sanction given by the Bank holding a power of attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the present, contractors should, whenever possible, be induced to present their bills duly receipted and discharged through their Bankers.

12-A. Rent of a building occupied by an office of the department should be paid on obtaining a receipt duly signed by the owner and it should be stamped.

Payment of rent may, however, be made through an agent holding a letter of introduction from the owner of the building. In such cases, the agent should obtain payment on production of a receipt duly signed by the owner and stamped where necessary, and should sign on the reverse of the receipt receipt be taken of disbursement.

12-B. The disbursing officer shall, at the time of making payments to non-officials, on behalf of the Government on account of fee, commission, bonus, remuneration or reward of any kind, communicate the fact with the address of the payee to the Income-tax Officer concerned, if the amount of each payment is not less than Rs. 250.

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

12-D. The following checks should *generally* be applied by a disbursing officer in dealing with bills presented for payment :—

- that the bill has been prepared as prescribed in Rule ;
- that the claim is admissible, the authority good, the signature and counter-signature where necessary, genuine and in order, and the receipt a legal quitance ;
- that the arithmetical computations on the bill are accurate.

12-E. After all the checks prescribed in the rules have been applied and the disbursing officer is satisfied about the admissibility of the claim, he should—

- make necessary correction in the bill under his dated initials ;
- endorse a pay order on the bill authorising the treasurer to make the payment.

Note.—Corrections in order of payment must be initialed by the dated initials of the disbursing officer but full signature will be necessary if the order is on a Bank.

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

In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the disbursing officer may refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

12-G. Special care shall be taken that all bills, etc., passed for payment are paid on the same day.

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

12-I. In all cases in which it is not possible or expedient to support a payment by a voucher or by the payee's receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned, if necessary, by his superior officer, together with a memorandum explaining the circumstances should invariably be placed on record and submitted to the Audit Officer, where necessary. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular MS form, the certificate itself may be recorded therein.

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

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

13. The following restrictions of the Central Government will be taken to the several points.

- (1) Payments to or recoveries from Government servants and pensioners, except as specified below :—
 - (a) In the case of emoluments fixed by statute, the payment may be to the next higher point.
 - (b) In the case of the General Provident Fund and the Civil Service of Pakistan Pension Fund deductions will, however, be made in whole rupees.

Note.—Each individual item in pay and allowances or pension or travelling allowances bill will be taken to the nearest paise.

- (2) Accounts rendered by one Government or Department to another.
- (3) Amount converted into Pakistan Currency from sterling and other foreign currencies.

The same rule should be applied ordinarily to receipts on account of Remittance Transfer Receipts, Deposits, and to all receipts other than receipts of revenue which are fixed by or under any law.

- (4) Payment of contingent and other charges when claimants have no objection.

Note—Deleted.

(Rule 700 of T. R.)

N.B.—The provisions of Article 13 are also applicable to the following transactions of Post Office/Telegraph and Telephone Departments :—

- (1) Individual payments made on Master Bills.
- (2) Valuation of Stores.
- (3) Adjustment of stockkeeping and freight charges which are calculated on percentage basis.
- (4) Total payments made on each bill on account of purchase of Stores, etc., unless the Supplier objects.
- *(5) Claim in each bill preferred against the Railway and Canal Administrations on account of rent of Telegraph and Telephone wires and instruments loaned to them.
- (6) Claims preferred against other departments of Government or outsiders, for contribution or other works executed by the Pakistan Telegraph and Telephone Department (i. e., Capital bills).
- (7) Total of each bill prepared on account of sale of Telegraph stores, instruments, etc.
- (8) Every item of telephonic rent bills.

14. (1) Receipts for all sums exceeding Rs. 20 must be stamped; but the following are exempt :—

- (a) Receipts given by, or on behalf of, Government.
- (b) Receipts on cheques.
- (c) Receipts for interest on Government securities.
- (d) Receipts for withdrawal from Government Savings Bank.
- (e) Receipts endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an order.
- (f) Receipts given by an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, crange, haulage, wharfage, demurrage, etc.
- (g) Receipts for pay and allowances of non-commissioned officers and soldiers of Pakistan Defence Services and those of the irregular corps in Baluchistan when serving in such capacity or for their pensions, in respect of service as such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.
- (h) Receipts for any payment of money without consideration, such as receipt for *Gran-in-Aid* bills and for fees paid to Barristers-at-Law.
- (i) Receipts for payments made by or on behalf of Government in States.
- (j) Receipts given by or on behalf of any Society registered under the Co-operative Societies Act or by an officer or member of any such Society and relating to the business of the Society.
- (k) Receipts given by the officers of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments in respect of sums paid to them by Government as advances for the purchase of railway tickets.
- (l) Receipts endorsed by the holder of a Postal Certificate at the time of its discharge or receipt given by the holder for a sum paid to him in adjustment of a short or wrong payment of a cash certificate.

- (w) Receipts for pensions and allowances paid by Government to the heirs of deceased non-Commissioned Officers of soldiers in respect of service in Pakistan Army.

(Rule 146 and Appendix 2 of T. R.)

NOTE.—Vouchers for the advances referred to in clause (w) above should be formally receipted with a stamp when they cover anything except the Railway fare.

NOTE 2.—Receipt stamps need not be affixed to vouchers for payment made from Post Office in Pakistan State.

NOTE 3.—Except to provide for the possibility of a document coming into a court in Pakistan and being useless if undisturbed within three months after it reaches Pakistan, receipt stamps of Pakistan are not required to be affixed to vouchers for payments exceeding Rs. 20 made within Kashmir, but Kashmir receipt stamps should be affixed to vouchers for payments exceeding Rs. 20 to persons who are subjects of Kashmir and others amenable to the Courts of Kashmir.

NOTE 4.—Cash memoranda issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of Section 2 (21) of the Stamp Act (II of 1899) and need not be stamped even if the amount exceeds Rs. 20, unless they contain an acknowledgment of the receipt of money from the purchaser as termed therein of the price of the article sold.

(2) All Cheques, Remittance Transfer Receipts and Supply Bills are exempt from stamp duty.

(3) (See also the list of exemptions in Schedule I of Stamp Act).

15. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rules:—

(a) Receipts [other than the receipts mentioned in Article 14 (1) (j)], drawn by a Municipality.

NOTE.—This rule applies also to receipts drawn for claims, the adjustment of which may be made through account current.

(b) Receipts signed by a Government officer as Chairman of a Municipality.

(c) Receipts [other than those mentioned in Article 14 (1) (h)] drawn on account of Cantonment and other Local Funds.

(d) Receipts for advances taken by Government Officers, other than officers of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments in respect of sums paid to them by Government as advances for the purchase of railway tickets.

(e) Receipts for amounts of emigrants' money orders.

(f) Receipts for refund or repayment of deposits, other than those covered by Article 14 (1) (j).

(g) Receipts on Acquittance Rolls of Establishments.

(h) Receipts for withdrawals of, or advances from, deposits in the General Provident Fund or any other Provident Fund.

(Note 2 of Appendix 2 of T. R.)

16. The paying officers should take special care to see that receipt stamps on paid vouchers are punched or so defaced that they cannot be used again, and offer no emigration for the abstraction of vouchers, for the sake of the stamps upon them. Officers supplied with 'date' stamps (e.g., Postmasters) may deface the receipt stamps by impressing the date-stamp on them.

17. When a departmental payment is required to be made either by a postal service or an ordinary inland money order, the purpose of remittance may be briefly stated by the remitting officer on the "acknowledgement" portion of the money order form in continuation of the printed entry there "Received for remittance in the reverse on———". In such cases the payee will no longer be required to give a separate receipt, nor need any stamp in payment of stamp duty be affixed to the money order acknowledgement, whatever the amount of the remittance may be. The signed acknowledgement should be regarded as a sufficient voucher in support of the charge and should be treated in all respects as the receipt for the amount paid.

Exception.—In case of remittances of pay, allowances and leave salaries by postal service money order if deductions have to be made on account of such recoveries, e.g., dues of the Co-operative Credit Society, court attachments or security deposits, which are set shown in the pay bills, the details of such deductions should be noted in the acknowledgement portion of the money order form. A separate receipt (preferably stamped, if necessary) for the total amount of such deductions should be obtained from the payer, which should be securely fastened on the back of or to the receipted acknowledgement of the money order.

18. The following general instructions regarding the preparation and form of vouchers should also be observed :—

- (a) Printed forms of vouchers in English should be adopted as much as possible.
- (b) When the use of a purely vernacular account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.
- (c) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount in paise may always, however, be written in figures after the words stating the number of rupees, but in case of there being no paise the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation.
- (d) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any corrections or alterations in the orders of payment must be attested in the same way by the disbursing officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused by the disbursing officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by disbursing officers on the State Bank of Pakistan and its branches, etc., should be attested by their full signature.
- (e) The correct head of classification should be recorded on each voucher by the drawing officer, the classification in the budget being taken as a guide.

Exception.—Head of classification for charges amounting to Rs. 25 and less drawn in connection with the Post and Railway Mail Service Office need not be noted on the vouchers.

Note.—In the case of vouchers drawn by Sub and Branch Postmasters the head of classification should be recorded by the Head Postmaster.

- (f) Charges against two or more heads should not be included in one voucher.

- (g) Unless the Government has expressly authorized it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

1. The head of an office may authorize any gazetted officer serving under him to sign a bill voucher, or order for bill, drawn indicating the date and the specific signature of the officer, to the departmental disbursing officer or the treasurer as the case may be. This will not however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

- (h) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.
- (j) Dates of payment should when possible be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment under Article 11, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.
- (k) When the Drawing Officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. The position in regard to endorsements on a bill is that (a) one endorsement in favour of another party is admissible, that (b) the party to whom the bill is payable can endorse to his banker or to a messenger for collection only and that (c) the banker can in turn endorse to a messenger for collection only. Thus, in all, three endorsements are admissible provided that of the three one is to be payee's banker and one is to a messenger for collection only. An endorsement by the payee's banker in favour of another bank through it may be for the purpose of collection only turns the bill into a negotiable instrument and is therefore not permissible. In all cases where a bill or a cheque is encashed through a messenger of Government offices local authorities, banks etc. the messenger should hold an identity certificate with an attached photograph and seal of the head of office in addition to a letter of authority from the drawing officer authorizing him to receive the payment.
- (l) In cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular, the disbursing officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

(Rules 116, 141 to 143, 171, 176, 180 and 181 of T. R.)

19. A disbursing officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Audit Officer.

Not may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Audit Officer either direct or through his own official superior.

(Rules 11 and 12 of T.R.)

20. It must be remembered that the disbursing officer has to satisfy not only himself, but also the Audit Officer, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 14. The disbursing officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

(Rules 22 and 23 of T.R.)

L. Any deductions made by the disbursing officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the disbursing officer to be given to the printer.

(Note below Rule 602 of T.R.)

Issue of Duplicates or copies of Documents

21. No Government officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum, on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, under existing rules, duplicates are prepared and tendered with the originals. In the case of a bill or voucher passed for payment at a disbursing office but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the disbursing office that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink.

(Rules 50 & 143 of T.R.)

Responsibility for Overcharges

22. The responsibility of drawers and payers of bills is as stated below:—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses will be restricted to competent officers, and the drawer of the bill will be held accountable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers and which brings them under liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-empt will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of granted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an over-charge will rest primarily with the drawer of the bill and (failing recovery from him) the overcharge will be recovered from the Treasury Officer or the countersigning officer only in the event of culpable negligence in either of them.

(Rule 212 of T.R.)

NOTE.—The disbursing officer is required under the above ruling to examine the accuracy of the arithmetical computations in a bill. (The term "Treasury Officer" in the above ruling includes disbursing officers of the Department).

(Rule 113 of T. R.)

Check of Charges

23. Every charge comes up for audit or disposal by the Audit Officer, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the disbursing officer, usually, however, issuing a warning slip to the officer concerned; and, if anything more is due (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper. The extent to which charges should be audited is prescribed by the Comptroller and Auditor-General.

Defalcations and Losses

24. With the exception noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, stores, or other property, discovered in any office of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments should be immediately reported to the Audit Officer even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Audit Officer either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not defer the local authorities from taking any further action which may be deemed necessary.

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

(Rule 40 of T. R. and para. 29 of G. F. R.)

NOTE 1.—Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value or commercial amount that may be maintained.

NOTE 2.—The words "loss of public money" may be interpreted to include the loss sustained by Government as a result of payments made in respect of loss of, or damage to insured articles.

N. B.—A copy of the final report applying for sanction to the writing off of the loss should also be furnished to the Audit Office concerned for information.

25. Money or stamps lost or stolen from the cash balance, remittances in transit or the Permanent advance should be charged in the accounts immediately the loss or defalcation is discovered.

NOTE 1.—In Post Offices, defalcations or losses should be charged in the Schedule of Unaccounted Payments and recoveries of losses should be credited in the Schedule of Unaccounted Receipts.

NOTE 2.—The acceptance of counterfeit coins or notes should be regarded as loss of cash.

NOTE 3.—Defalcations, or losses should be entered in a Register in Form A.C.G. 60 pending final adjustment. When authority is received to finally write-off a loss, the fact should be noted against the original entry in the Register and the number and date of the order cited in support of the adjustment made. Recoveries of losses should be credited in the account and the necessary entries made in the Register. (See also Rule 3 under Article 39).

Losses of Government Property

25-A. Rule 269-B of the Posts and Telegraphs Manual, Volume II, prescribes the procedure for the maintenance of inventories in respect of Government Stores. A detailed record of all losses of stock and stores prescribed in Rule 269-C should be maintained, and an annual statement showing all deduction entries (other than those of issues) made in the inventory together with full particulars of the articles and the reasons for removing them from stock should be submitted to Audit annually on the 15th May of each year in the form prescribed by the Director General for the purpose.

Erasures

26. Erasures and over-writings in any account, register, schedule, or cash book are absolutely forbidden; if any correction is necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each. Special care should be taken by the disbursing officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. [See Article 18, clause (d), and Article 172.]

(Rules 62, 77 (b), 124 (b) and 181 of T. R.)

Preservation of Accounts Records

27. The rules regarding the destruction of accounts records pertaining in the accounts audited by the Audit Department are contained in Appendix J to this Code and in Appendices E and C to the Engineering Account Code and the Message Revenue Account Code, respectively.

Adjustments between Governments

28. (1) The Government of Pakistan and the Provincial Governments are considered to be separate Governments for the purpose of this Article and the transactions under the Government of Baluchistan and Karachi Administrations and the Central transactions under the other Provincial Governments are considered to be transactions of the Government of Pakistan.

(2) In the case of transactions concerning two Governments :—

- (a) Adjustments shall always be made in accordance with the rules in Appendix 18, if a Commercial Department or undertaking or a regularly organised store department or store section of a department is concerned.
- (b) If, under the ordinary operation of the rules in Appendix 18, adjustment would be made if the departments were under a single Government, a similar adjustment shall be made between the two Governments unless they agree to the contrary.
- (c) In all other cases an adjustment will be made by mutual agreement between the parties concerned or under the orders of the President of Pakistan.

(3) The leave salary, pensions, etc., of officers will be adjusted in accordance with the orders of the President on the subject unless the Governments concerned agree to some other method of adjustment.

(Para. 318 of G. F. R.)

Adjustment of leave salary of Government servants on deputation

28-A. (1) 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 having verified 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 reversion to the lending department of the person concerned should take effect from the commencement of the leave, which should be governed in all respects as if it were being granted from duty in the lending department. This consultation should be sufficiently in advance of the termination of 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 commencement of leave.

(2) The above procedure applies in full to cases where both departments are non-commercial. Cases where the lending and/or the borrowing departments are commercial departments stand on a different footing. In such cases the procedure for 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.

(3) The procedure prescribed in paragraph (1) above will apply *mutatis mutandis* in the case of grant of leave and adjustment of leave salary of Government servants lent by one officer to another under the same department.

CHAPTER 2.—General Outlines of the System of Accounts

19. The accounts of the Pakistan Post Office and Pakistan Telegraph and Telephones Departments form part of the General Accounts of the Government of Pakistan and are built on the same general plan. Departmental receipts and expenditure are recorded under various major heads which are suitably divided and subdivided so as to show the nature of the transactions recorded under them. The Pakistan Post Office and Pakistan Telegraph and Telephone Departments play a dual role in the administration of the country. Their primary function is to provide communication through Post Office, Telegraph or Telephone and these are also entrusted with the management of a large amount of financial business on behalf of the Government of Pakistan. Large amounts of money are remitted through money-orders, while a very large amount of business is done in the Savings Banks, sale and discharge of Cash Certificates, insurance of Government servants, etc. The Departmental accounts include, therefore, not only receipts and expenditure relating to the primary business of the Department, but also the receipts and payments involved in the other subsidiary activities mentioned above. Receipts and expenditure relating to the Department itself are recorded under the following major heads :—

XIX.—Post Office Department—

Gross receipts.

Deduct—Working expenses.

Net receipts.

XIX-A.—Telegraph and Telephone Department—

Gross receipts.

Deduct—Working expenses.

Net receipts.

XX.—Interest.**20.—Post Office Department—Interest on Debt.****20-A.—Telegraph and Telephone Department—Interest on debt.****21.—Capital Outlay on Post Office Department within the Revenue Account.****21-A.—Capital Outlay on Telegraph and Telephone Department within the Revenue Account.****22.—Interest on debt and other obligations.****69.—Capital Outlay on Post Office Department.****69-A.—Capital Outlay on Telegraph and Telephone Department.**

The transactions relating to the business managed by the Department on behalf of the Government of Pakistan, e.g., Savings Bank, Cash Certificates, etc., are not recorded under any of these major heads, but under various other heads included in the Remittance and Debt sections of the accounts of the Government of Pakistan.

20. The Pakistan Post Office and Pakistan Telegraph and Telephone Departments are recognised as a commercial department which have to regulate the charges for the services rendered by them in such a manner as to pay their own way. For discharging its functions the Department has been entrusted with a large amount of plant and equipment the cost of which is recorded under the major head 69.—Capital Outlay on Post Office Department and 69-A.—Capital outlay on Telegraph and Telephone Department. The Department is required to pay interest on the amount at charge of this Capital head.

31. The Capital accounts of the Departments were, however, constituted on a commercial basis with effect from 1st April, 1925. Assets then existing were valued and only their depreciated value on that date included in the reconstructed Capital accounts. The difference between the depreciated value and original cost of acquiring or constructing the assets termed the "Amount of depreciation" was accepted by the Government as a liability of General Revenue and was met during the years 1925-26 to 1932-33 from interest bearing advances from General Revenue. This position was further altered and it was decided that with effect from the 1st April, 1933, no part of the cost of reconstructing assets, during, prior to 1st April, 1925, should be met from interest bearing advances from General Revenue.

A Depreciation Reserve Fund was also instituted with effect from 1st April, 1925, to which the Departments were required to contribute an annual sum from their revenues, sufficient to cover the depreciation of their assets. This Fund was however, converted into a Renewals Reserve Fund with effect from the 1st April, 1936, and its full particulars are given in Appendix 5-A to this Code.

32. All realisations of Departmental revenue and all revenue expenditures of the Departments are recorded in a series of abstracts (each bearing a capital index letter) as shown below under the major head "XIX.—Post Office Department" relating to P.O. Deptt. and under the Major head "XIX.—A.—T. & T. Department" relating to T. & T. Deptt."

Receipts

Abstract A—Postage Revenues.

B—Miscellaneous Revenue.

Expenditure

Abstract C—General Administration.

D—Account and Audit.

E—Control (Circle Officers).

G—Pensionary Charges.

H—Stamps, Postcards, Printing and Stationery.

I—Maintenance of Assets.

J—Postal Expenses (excluding cost of Combined Offices.)

N—Contribution to Renewals Reserve Fund.

NA—Contribution to Amenities Fund.

NN—Contribution towards cost of residential buildings.

O—Deduct—Credits to Working Expenses.

"XIX.—A.—Telegraph and Telephone Department."

Receipts

Abstract A.—Telegraph and Telephone Revenues.

B—Miscellaneous Revenue.

Expenditure

Abstract C—General Administration.

D—Accounts and Audit.

E—Control (Regional Offices).

F—Engineering and Wireless Expenses.

G—Pensionary Charges.

H—Printing and Stationery.

I—Maintenance of Assets.

J—Petty and other works chargeable to Revenue.

K—Telegraph Traffic (including cost of Combined Offices) Signal Office.

M—Telephone Expenses.

N—Contribution to Renewals Reserve Fund.

NA—Contribution to Amenities Fund.

O—Defect—Credits to working Expenses.

Each of the abstracts is divided into a number of subdivisions indicated by Roman numerals, e.g., I—General Charges, II—Joint Charges (Telegraphs and Telephony), III. Postal, IV. Telegraphs and so on. Each of these subdivisions has got a number of units (indicated by small index letters) under it which correspond to the secondary units of appropriation, viz., Pay of officers, Pay of permanent establishment, etc., and finally each such unit is divided into a number of detailed heads with an Arabic numeral as an index.

33. The detailed classification of the account heads used in respect of Post Office Depot, and Telegraph and Telephone Depot, is given in Appendix 4 and Appendix 4-A respectively.

—34. All receipts realised by the officers of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments have, under rule, to be credited into the Civil treasury (vide Article 1) and all money required by officers of the Departments for meeting the Departmental expenditure or other outgoings is obtained from the Civil treasuries according to one of the methods described in Chapter 5. Officers incharge of Civil treasuries are not required to keep detailed accounts of the receipts paid into and money drawn from Civil treasuries by officers of the Departments and the responsibility for maintaining and submitting such detailed accounts to the Audit Office devolves entirely on officers of the Departments.

1. Head Record Office are supplied with funds from, and remit surplus cash to, Post Offices which, in their turn, draw funds from, and pay their surplus collections to, Civil Treasuries (vide Chapter 5).

35. Each Head Post Office, Head Record Office, Departmental Telegraph Office, Radio Office, Telegraph Engineering Division, Wireless Division and Store Depot forms an accounting unit responsible for submitting an account of all its receipts and disbursements (including the receipts and disbursements of officers subordinate to it) to the Audit Office, once a month, on such date or dates as may be prescribed in this Code. The forms of the initial monthly accounts submitted by these accounting units are different from one another.

1. The Postal Savings Office and the Accounts Office, Telegraph Stores and Workshops are also responsible for submitting their accounts to the Audit Office.

36. Each Head Post Office submits to the Audit Office a monthly cash account in which all transactions of receipts and expenditure of the head office itself and of the officers subordinate to it, viz., sub and branch Post offices, are incorporated and classified under certain broad headings (e.g., Bills paid). These monthly accounts are classified in the Audit Office in complete detail of major, minor, sub and detailed heads.

37. Each Head Record Office submits to the Audit Office a monthly cash account in which the amounts drawn by it from the Post Office for disbursement are shown on the receipts side and the amounts disbursed are shown on the expenditure side. The duty of classifying these transactions in complete detail of major, minor, sub and detailed heads devolves on the Audit Office.

38. The monthly accounts submitted by Departmental Telegraph Officers and by Radio Officers as well as those submitted by officers of the Engineering Branch are classified accounts in which all transactions of receipts and expenditure are classified in complete detail of major, minor, sub and detailed heads so that the Audit Office is required only to check whether the classification made by the disbursing officers in their monthly accounts is correct.

1. The accounts of Telegraph Engineering Divisions are accepted under the supervision of the District Engineer by an Assistant posted in his office by the Comptroller, Posts, Telegraphs and Telephones.

39. The portion dealing with receipts of the monthly accounts rendered by Offices supplied with funds from Civil treasuries is required to show the nature and amount of receipts as well as the amounts drawn from Civil treasuries for disbursement. The total of these drawings is checked by the Audit Office against the total amount reported by the Civil Department. The portion dealing with expenditure has similarly to show the total amount remitted to Civil treasuries and the nature and amount of such disbursement. The total of the remittances shown by the Disbursing Officers is checked in the Audit Office against the amounts acknowledged by Civil treasuries.

1. The above rule applies also to offices which are supplied with funds from the Post Office, viz., Head Record Offices. The total drawings and Remittances shown in the monthly accounts rendered are checked in the Audit Office against the amounts shown in the Post Office accounts.

It will thus be seen that a complete check on the correctness of the total transactions, whether of receipts or of expenditure, of the Department, is available from an entirely independent source, viz., from the Exchange accounts received from the Civil department, and it is a primary responsibility of a disbursing officer that his accounts are proved correct when these checks are applied in the Audit Office.

40. A very large proportion (about two-thirds) of the Post Office revenue is realised from the sale of postage stamps which are stocked in Civil treasuries as described in Appendix 5. The sales and issues of Postage stamps to members of the public or to Post Offices for eventual sale to the public are reported by the Civil Department through the Exchange accounts and the values of these sales and issues are taken, after an adjustment is made to eliminate the value of stamps and stationery remaining unsold with Departmental officers, as constituting the stamp revenue of the Department for the year. The remaining one-third of the Post Office revenue is realised either in cash as in the case of commission on money-orders, postage etc., or by book transfer from other Government departments in payment for services rendered by the Department.

CHAPTER 3—Allocation of Expenditure between Capital, Renewals Reserve Fund and Working Expenses

General Principles	41	} Determination of Original Value, see 43
Renewals Reserve Fund	42	

General Principles

41. The history of the changes that have taken place in the practice of financing payments of assets since the accounts were placed on a consolidated basis will be found in Appendix 5-A.

With effect from the accounts for 1936-37, a renewals Reserve Fund has been instituted in place of the Depreciation Reserve Fund for meeting the cost of renewing the assets of the Department. The Renewals Reserve Fund will also bear the cost of relieving the capital account of assets sold, abandoned or otherwise disposed of without replacement.

42. The allocation of expenditure will have to be made between—

- (1) Capital Outlay,
- (2) Renewals Reserve Fund, and
- (3) Working Expenses.

It is a fundamental principle that no expenditure should be charged to Capital unless it has the effect of increasing or adding to the assets of the department but the entire cost of replacing an asset, like by like (i.e., by an asset of similar character, as defined later), shall be a charge against the Renewals Reserve Fund, irrespective of the cost of replacement being higher or lower than the original cost. If the replacement is not like by like, Capital will be charged with the entire cost of installing the new asset and will be relieved of the value-as included in the block account (calculated by means of a hypothetical estimate if necessary)—of the replaced asset by *per centum* debit to the Renewals Reserve Fund. The detailed rules of allocation contained in subsequent Articles comply with, explain and illustrate these principles.

Note.—It will be observed that this and subsequent Articles provide that the entire cost of replacing an asset, like by like, shall be charged to the Renewals Reserve Fund, irrespective of the cost of replacement being higher or lower than the value of the replaced asset as recorded in the block account. In applying these rules, cases may occasionally arise in which an asset replaced by another of appreciably higher (or lower) cost, which performs the same function (i.e., “like by like” as defined in the rules), but which operates with an marked or increase (or decrease) in efficiency and too such improved (or reduced) revenue earning capacities as to raise doubts as to whether the Renewals Reserve Fund can be properly required to meet the increased cost, or the capital should not be relieved of the deficiency in cost. Circumstances of this kind arise in cases where the replacement of an asset like by like results in an appreciable quantitative increase or decrease but at a cost which is neither more nor less than the block value of the replaced asset. It is anticipated that such instances will be rare but in order to guard against over-capitalization on the one hand and excessive withdrawal from the Renewals Reserve Fund on the other, a monetary limit of Rs. 20,000 has been fixed. Accordingly cases of this type in which the difference between the cost of replacement and the block value of replaced asset does not exceed Rs. 20,000 will be dealt with under the ordinary rules. Any case, however, in which this difference exceeds Rs. 20,000 should be referred to the Director General for orders. Each such case will then be decided on its merits and the President will decide whether the circumstances are such that any part of the cost of replacement should be charged to capital or any deficiency in cost credited to capital.

Where the replacement is not “like by like”, this position cannot arise as the rules provide for the block value of the replaced asset being written off the capital account and the entire cost of the new asset being charged to capital.”

43. Capital will bear—

- (i) the cost of land;
- (ii) the first cost of construction or equipment of all assets of the classes shown in the subjoined table;

- (iii) the cost of additions to such assets;
- (iv) the entire cost of replacements other than of like by like;
- (v) the cost of posts specifically created for the construction;
- (vi) the share of cost of Revenue establishment, etc., utilized for execution and supervision of Capital works at such rates as may be prescribed by Government. Until further orders, the charge will be made at the rates shown in Annexure "A".

Note.—The following are a few examples of additions to assets:—

- (i) the erection of additional wires on an existing line of posts;
- (ii) the addition of posts to an existing line (whether for the purpose of coupling it or increasing the number of posts per mile);
- (iii) the installation of additional apparatus;
- (iv) Extensions to buildings;
- (v) the installation of additional fittings;
- (vi) the addition of wire-boards to increase the line capacity of an existing exchange.

Exception.—Capital will not bear the cost of—

- (i) any temporary or experimental works;
- (ii) any new construction or addition unless its cost, exclusive of freight, establishment and store-keeping charges, exceeds Rs. 1,000 in the case of buildings and Rs. 2,500 in the case of all other assets. The limit of Rs. 2,500 does not apply to a contractor's buildings (materials which must always be charged to Capital) & is applicable to internal telephone wiring in contractor's premises as also to electric, water and sanitary installations in buildings.

Director General's Decision.—The monetary limit of Rs. 2,500, laid down in the exception, refers to cases of isolated works only and when such works are required to be carried out in connection with a larger project involving the erection of lines, or the installation of telephone exchanges, etc., their cost will be allocated under 69-A B1—Capital even if the cost of each work does not exceed the limits prescribed for individual works.

Note.—The term larger project used in this decision is intended to mean new works of considerable size such as the first installation of a contractor's exchange system including exchange apparatus, building, land and trunk lines, power plants and so on.

- (iii) motor vehicles or trailers costing less than Rs. 10,000 each;
- (iv) primary electric cells.

Note.—Water, sanitary and electric installations, including fittings, laid at the time of construction of a building, should be treated as part of the building in applying the monetary limit of Rs. 5,000 prescribed in clause (i) of the exception, the limit of Rs. 2,500, being applicable only to installations which take place after the construction of a building.

Director General's Order.—The cost of portable Telephones used for testing lines should be debited to the head "69-A-B1—Telegraphs Apparatus and plant" when it (exclusive of establishment charges, etc.) exceeds Rs. 2,500 and to working expenses under the head "Repairs to Apparatus and Plant—Telegraphs—Pony and other works, expenditure chargeable to Revenue" in Abstract J when the value (excluding establishment charges, etc.) is Rs. 2,500 and less.

44. Capital will receive credit for—

- (i) the value—as included in the block account (determined by means of a hypothetical estimate if necessary)—of an asset, if it is abandoned, sold or otherwise disposed of and is not replaced;

Note.—With a view to avoid over-capitalisation the value of all assets, temporary assets, which are dismantled without replacement by a like asset or are abandoned or sold, will be credited to capital, on the assumption that it has already been included in the Block Account.

- (ii) the value as included in the block account (determined by means of a hypothetical estimate if necessary)—of an asset, if it is replaced by an asset other than like by like as defined in Article 47 (a);

- (iii) the surplus of the sale proceeds of an asset over the value—as included in the block account (determined by means of a hypothetical estimate if necessary)—provided the surplus exceeds Rs. 5,000. Such credits will require the specific approval of the Comptroller and Auditor-General and the Government of Pakistan.

Note.—The value of assets constructed prior to the 1st April, 1924—as recorded in the block account—is their depreciated value on the 1st April, 1923. The value of assets constructed since the 1st April, 1923—as recorded in the block account—is their actual cost of construction. The following procedure must, therefore, be adopted when it is necessary to prepare a hypothetical estimate in order to determine the amount of the credit that may be allocated to Capital under the provisions of this Article:—

- (i) The date of construction of the asset must be ascertained as closely as possible.
- (ii) If the asset was constructed since the 1st April, 1924, an estimate must be prepared at present-day rates for constructing an exactly similar asset; if marked variations are known to have occurred in labour or stores since the date of construction the present day rates should be modified accordingly; the amount of the estimate so derived is should, after the addition of the overhead charges that were in force in the year of construction, vide Accounts "B", be taken as the value of the asset as included in the Block account.
- (iii) If the asset was constructed prior to the 1st April, 1924, an estimate must be prepared at present-day rates for constructing an exactly similar asset; overhead charges must be added at the rates in force in the year of construction, vide Accounts "B", and then depreciation must be calculated up to 1st April, 1923 on the straight line method after deducting the residual value at the rates prescribed in Appendix 5-A. The depreciation so arrived at should be deducted from the original value plus overhead charges and the balance should be taken as the value of the asset as included in the block account. For example, the original cost of an "iron wire-telephone circuit" constructed in 1918-20 including overhead charges was Rs. 10,000. The residual value of this asset, according to the rates prescribed in Appendix 5-A is Rs. 400. After deduction of this residual value from the original value, the net value works out to Rs. 9,600. This net value divided by 15, the number of years of the effective life of the assets as prescribed in Appendix 5-A, gives the annual amount of depreciation of the asset, i.e., Rs. 640. The total amount of depreciation, viz., Rs. 1,280 (Rs. 640 $\times$ 2 years i.e., 1920-21 to 1924-25) deducted from the original value, Rs. 10,000 gives the depreciated value of the asset, Rs. 8,720 on 1st April, 1923.
- (iv) If additions of a substantial nature were made to the dismantled asset subsequent to the original construction and prior to the 1st April, 1924, the date of construction should be taken as the date of the last such addition.
- (v) If the date of original construction was prior to the 1st April, 1924 but additions are known to have been made subsequent to this date or both took place after the 1st April, 1924, separate calculations of the block value of the original construction and of additions should be made according to the principle prescribed in clause (ii) above.

*Assets of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments, etc.,
Expenditure on the acquisition or construction of which may be debited to Capital.*

Item No.	Class of assets
	<i>All Branches</i>
1. Land.	
2. Buildings.	
3. Electric house installations and Electric fans, etc. (including dust filtering plant).	
	<i>Post Office</i>
4. Railway mail vans.	
	<i>Telegraphs, Radios and Telephones</i>
5. Underground cables.	
6. Submarine cables.	
7. Aerial cable.	
8. Posts (including brackets).	
9. Copper or Bronze Wire.	
10. Iron wire—Telegraphic circuits.	
11. Iron wire—Telephone circuits.	
11-A Enamelled and insulated wires e.g., Percine and Cadetium.	
12. Masts, aerials and masts.	
13. Manual exchanges, private switch board.	
14. Engines, motors, switch gears, etc., of all kinds.	
15. Automatic exchanges.	
16. Subscribers' apparatus.	
17. Telegraph instruments of all kinds and wireless apparatus.	
18. Amplifiers.	
19. Workshop plant and machinery.	
20. Motor vehicles and launches.*	
21. Carrier apparatus.	
22. Testing apparatus of all kinds.	

Renewals Reserve Fund

45. The entire cost of replacing an asset, like by like (i.e., by an asset of similar character) as described in Article 42 (including the share of revenue establishment and the cost of posts specifically created for such a work) will be charged to the Renewals Reserve Fund, irrespective of its being more or less than the original cost of the old asset. In cases in which the replacement involves a large amount of outlay which is of a capital nature in the ordinary sense but is unremunerative, e.g., in connection with a large rebuilding programme after an earthquake, the expenditure may, under the specific orders of the Government of Pakistan, in each case, be charged to capital provided arrangements are made to write back the capital expenditure to Working Expenses over a reasonable period.

All expenditure on Renewals and Replacements including the cost of dismantlement and carriage back of stores will be recorded in the first instance under the major head 69 and 69-A.

All other credits and debits to the Renewals Reserve Fund, for instance, the annual contribution referred to in clause (iv) of Article 46, and the debits raised on account of relieving Capital of the book value of assets which are dismantled without replacement, or are replaced by assets other than like by like, will be taken to the Fund direct.

*See note to Article 42.

NOTE.—A work cannot be classed as a renewal if it involves the replacement of an asset in one locality by one in another; for the purposes of this rule petty changes in situation are not regarded as constituting separate localities, e.g. the replacement of an alignment on one side of a railway track by one on the other side, or the replacement of a telephone exchange by one in the same locality or area.

46. The Renewals Reserve Fund will receive credit for—

- (1) The value of material recovered from works (except stores indentified for from depots for new works and subsequently found to be surplus to requirements) at the rates prescribed in Chapter VII of the Posts, Telegraphs and Telephones Initial Account Code, Volume II. The corresponding debit for the value of recovered material will be borne by the works in which it is used or by stores Suspense⁷ if returned to stock. If the recovered material is unserviceable the sale proceeds only will be credited to the Fund. The manner in which such credits should be afforded when allocating estimates has been made clear in the examples given in Articles 47 and 49.

Example.—Scrap copper recovered from works will, however, be brought on to stock as raw material by debit to "Stores Suspense" and per contra credit to the Fund at a rate specially fixed by the Director-General annually, vide Chapter VII of the Posts and Telegraphs Initial Account Code, Volume II.

- (2) An annual contribution from working expenses of such amount as may be fixed by the Government of Pakistan from time to time. The adjustment will be made direct and not through any intermediate head of account. The amount to be appropriated annually from the revenues of the Departments as has been fixed since 1st April, 1936 is given in Annexure C.

47. (a) The Renewals Reserve Fund will bear the cost of relieving Capital of the value—as included in the block account (determined by means of a hypothetical estimate if necessary)—of an asset, other than land, which is sold, abandoned or otherwise disposed of without being replaced; incidental charges such as cost of dismantlement and return of recovered material will also be charged to the Renewals Reserve Fund.

In such cases two estimates must be prepared—

- (1) for relieving Capital by *per contra* debit direct to the Renewals Reserve Fund; this debit is adjusted in the Audit office on receipt of details contained in the Completion Report of the work;

NOTE.—See note below Clause (1) to Article 44.

- (2) for the Engineering costs of the work, *viz.*, cost of dismantlement and the freight incurred in returning the recovered material to stock; the value realized by the sale of unserviceable material and that prescribed for serviceable material recovered from the abandoned asset will also be credited to the Renewals Reserve Fund through the Major Head 69 or 69-A in this estimate.

NOTE.—In the case of works involving the dismantlement of assets without replacement, the cash cost of dismantlement and cartage back of stores to stock, if it does not exceed Rs. 250 in each case should be included in the annual open estimates provided that the allocation authorities thereof have been sanctioned by competent authority. The value realized by the sale of unserviceable materials and that prescribed for serviceable materials recovered and sent to work should, however, be credited to Renewals Reserve Fund through the Major Head 69 or 69-A.

Example I

A line of posts carrying a number of wires is dismantled, and the recovered materials are returned to stock, with the exception of a small quantity of unserviceable recovered material which is sold at site.

The details are as follows:—

	Rs.
Block value of dismantled assets	3,000
Value of serviceable recovered materials returned to stock at prescribed rates	2,000
Sale proceeds of unserviceable recovered materials disposed of at site ..	30
Cost of dismantling and returning serviceable recovered material to stock	100

Two estimates are required: (1) for relieving Capital of the block value of the dismantled assets by direct debiting the Renewals Reserve Fund, and (2) for the engineering portion of the work.

The expenditure will be allocated as follows:—

Estimate 1 :

Capital, 59-A-B I:—

	Rs.
Credit Block value of dismantled assets	3,000
<i>Renewals Reserve Fund (direct adjustment)*—</i>	
Debit Block value of dismantled assets	3,000

Estimate 2 :

Renewals Reserve Fund, 59-A-B II:—

Debit cost of dismantling and returning serviceable recovered material to stock	100
Credit value of serviceable recovered material returned to stock	(=) 2,000
Credit sale proceeds of unserviceable recovered material sold at site	(=) 30
Net credit to 59-A-B II	1,530

(b) The Renewals Reserve Fund will bear the actual cost of renewing and replacing assets like by like inclusive of the cost of dismantlement and carriage back of recovered stores and share of cost of Revenue Establishment.

The following are a few instances of works which constitute replacement of like by like:—

- (i) if a wire of one metal is replaced by one of another;
- (ii) if a post of one kind is replaced by one of another kind;
- (iii) if a magneto-telephone system is replaced by a central battery system;
- (iv) if an old type of automatic system is replaced by a new type;
- (v) if an aerial cable is replaced by an underground cable;
- (vi) if Baudot apparatus is replaced by a teleprinter.

*This adjustment is made in the Audit Office and amounts under this head are not, therefore, allotted to executive officers.

Exemptions.—The Renewals Reserve Fund will not bear the cost of replacement unless—

- (i) in the case of buildings the cost of replacement, exclusive of share of establishment, exceeds Rs. 1,000 ;
- (ii) in the case of motor vehicles and launchet, the cost of replacement of a vehicle or launch amounts to Rs.10,000 or over ;
- (iii) in the case of subscriber's telephone apparatus, a complete instrument is replaced ;
- (iv) in the case of all other assets, the cost of replacement, exclusive of establishment charges, etc., exceeds Rs. 20.

Director General's Decision.—The same principles as laid down in Director General's decision below Exemption (ii) to Article 43 should be followed in the allocation of the expenditure debitable to 69-A-II and 69-A-III.

Note.—In the case of replacement of like by like, if the cost exceeds Rs. 20 but does not exceed Rs. 200 exclusive of freight, establishment and store-keeping charges, a separate estimate is not prepared but the cost is included in the annual open estimate for petty works and debited in the first instance to the relevant account head under "Working Expenses". Each month an adjustment will be made by the Audit Office by transferring a percentage (25 per cent has been fixed for the present) of the total accounts booked under the respective heads, to the Renewals Reserve Fund through the major head 69 A.

Example II (b)

A telegraph alignment is reconstructed and, as a result, 12 AB posts are replaced by BC Posts, 15 miles of old iron wire are removed and 4 miles of new iron wire and 11 miles of copper wire are added on the reconstructed posts. Some recovered material is re-used on the new work, some being unserviceable is sold in the Division and some being serviceable is returned to stock at prescribed rates.

The details are as follows :—

	Rs.
Value of servicable recovered material returned to stock at prescribed rates	800
Value of recovered materials re-used at prescribed rates	300
Sale proceeds of unserviceable material	33
Cost of reconstruction, etc. (inclusive of Rs. 300 on account of re-used material)	6,000
Cost of dismantling and re-arranging wires and return freight on recovered material	300

The expenditure will be allocated as follows :—

Renewals Reserve Fund 69-A-III.

Debit cost of reconstruction (including value of re-used material) ..	6,000
Debit cost of dismantling and re-arranging wires and return freight of recovered material	300
Credit value of recovered material returned to stock at prescribed rates ..	(-) 800
Credit value of recovered materials re-used on work at prescribed rates ..	(-) 300
Credit sale proceeds of unserviceable material sold at site	(-) 33

Net debit to 69-A-B-II ..	1,563

(c) **Renewals Reserve Fund** will bear the cost of relieving Capital of the value—as included in the block account (or determined by means of a hypothetical estimate if necessary)—of an asset which is replaced by an asset other than like by like.

The following are a few instances of works which will not constitute replacement of like by like :—

- (i) the substitution of a wireless circuit for a telegraph line;
- (ii) the installation of printing telegraph apparatus in place of morse hand apparatus ;
- (iii) the erection of an automatic exchange instead of a manually operated one ;
- (iv) the substitution of cable for aerial wires;
- (v) the replacement of a long wave wireless transmitter by a short wave transmitter ;
- (vi) the replacement of batteries by a main unit.

In each case, two estimates must be prepared—

- (1) for relieving Capital by *per contra* debit direct to the Renewals Reserve Fund ; this debit will be adjusted in the Audit Office on receipt of details contained in the completion report of the work.
- (2) for the Engineering costs of the work, viz., cost of replacement including the cost of dismantlement and the freight incurred in returning recovered material to stock; the value realised by the sale of unserviceable material and that prescribed for serviceable material recovered from the replaced asset will also be credited to the Renewals Reserve Fund through the major head 69-A in this estimate.

Example III

A telephone apparatus consisting of posts, wire and brackets is dismantled and replaced by an underground cable; a small quantity of the dismantled materials is found to be unserviceable and is sold at site, while the balance is returned to stock at the prescribed rates.

The details are as follows:—

	Rs.
Block value of dismantled assets	1,000
Value of serviceable recovered material returned to stock at prescribed rates ..	2,000
Value of unserviceable recovered material sold at site	50
Cost of laying new underground cable	10,000
Cost of dismantling and returning recovered materials to stock	500

Two estimates are required: (1) for relieving Capital of the block value of the dismantled assets by direct debit to the Renewals Reserve Fund, and (2) for the engineering portion of the work.

The expenditure will be allocated as follows :—

Estimate 1 :

	Rs.
Capital, 69-42-1	
Credit block value of dismantled assets	(-)1,000

<i>Renewals Reserve Fund (direct adjustment)*—</i>					Rs.
Debit block value of dismantled assets	..	..	..	..	1,000
<i>Estimate 1:</i>					
<i>Capital, 69-A-B I—</i>					
Debit cost of laying new underground cable	..	..	..	..	10,000
<i>Renewals Reserve Fund, 69-A-B II—</i>					
Debit cost of dismantling and returning recovered material	..	..	..	..	300
Credit value of serviceable material returned to stock at prescribed rates	..	..	..	..	(—) 1,000
Credit sale proceeds of unserviceable recovered material sold at 10%	..	..	..	..	(—) 30
Net credit to 69-A-B II					1,170

(d) If a work involves both replacement of and addition to assets the Renewals Reserve Fund will bear only so much of the cost as is incurred by replacing the old assets by like assets provided that when such replacement involves quantitative or qualitative increase or decrease and cost of replacement thereby exceeds or falls short of the block value of the old assets by more than Rs. 10,000, the procedure laid down in the note below Article 42 should be followed. The cost of erection of additional assets will be borne by capital or working expenses as laid down in Article 43.

Example IV

*A telegraph alignment consisting of 10 miles of A.B. posts at 18 per mile and carrying 4 number of wires on 4 tubular brackets formation is reconstructed as is to be of B.C. posts at 24 per mile; the existing brackets are replaced by channel iron brackets and the existing wires are re-arranged, two new wires being erected on the reconstructed line, some recovered materials are re-used on the new line, some is returned to stock, and some sold in the Division.

The details are as follows:—

					Rs.
Cost of replacing 180-A.B. posts with tubular brackets by 240 B.C. posts with channel iron brackets (including the value of re-used materials)	..	..	..	..	11,000
Cost of erecting 20 miles new wire	..	..	..	..	1,000
Cost of re-arranging old wires and dismantling and returning recovered material to stock	..	..	..	..	300
Value of recovered materials returned to stock at prescribed rates	..	..	..	..	1,000
Value of recovered materials re-used on work at prescribed rates	..	..	..	..	30
Sale proceeds of unserviceable materials	..	..	..	..	12
The estimate will be allocated as follows:—					
<i>Capital, 69-A-B I—</i>					
Debit cost of erecting 20 miles of new wire	..	..	..	..	1,000
<i>Renewals Reserve Fund, 69-A-B II—</i>					
Debit cost of replacing 180-A.B. posts with tubular brackets by 240 B.C. posts with channel iron brackets (including value of re-used materials)	..	..	..	..	11,000
Debit cost of re-arranging old wires and dismantling and returning recovered materials to stock	..	..	..	..	300
Credit value of recovered materials returned to stock at prescribed rates	..	..	..	..	(—) 1,000
Credit value of recovered materials re-used on work	..	..	..	..	(—) 30
Credit sale proceeds of unserviceable recovered materials	..	..	..	..	(—) 12
Net debit to 69-A-B II					11,425

*This adjustment is made in the Audit Office and accounts under this head are not, therefore, allotted to executive officers.

Note 1.—The two new wires are entirely new assets and must be debited to Capital 69-A-B I.

Note 2.—The replacement of 180 A.B. posts by 240 B. C. posts (together with the replacement of the associated old brackets materials by new) is a replacement of like by like involving quantitative increase and is debitable to the Renewals Reserve Fund through the major head 69-A, vide Article 48, as the cost of replacement does not exceed the block value of the old assets by more than Rs. 20,000."

Example V

Part of a building forms on the Block Account is dismantled and reconstructed, and at the same time, some additions are made to the building.

	Rs.
The details are as follows :—	
Cost of additions to the building	5,110
Cost of reconstruction	1,500
Cost of dismantling that portion of the building which is to be reconstructed ..	200
Sale proceeds of materials recovered from the dismantled portion of the building ..	50
The estimate will be allocated as follows :—	
Capital, 69-A-B I—	
Debit cost of additions	5,110
Renewals Reserve Fund, 69-A-B II—	
Debit cost of reconstruction	1,500
Debit cost of dismantlement	200
Credit sale proceeds of recovered materials	(-) 50
Net debit to 69-A-B-II	1,650

Example VI

A central battery exchange consisting of two 100-line non-multiple position is to be replaced by a three position multiple board with a capacity of 300 lines.

The details are as follows :—

	Rs.
Cost of replacement of two 100-line multiple position by a three position multiple board with a capacity of 300 lines	12,000
Cost of dismantling and returning the two old 100-line position to stock ..	300
Credit offered for the old 100 line board	2,000
Sale proceeds of unserviceable recovered materials	50
The estimate will be allocated as follows :—	
Renewals Reserve Fund, 69-A-B II—	
Debit cost of replacement of two 100-line position by 300 line exchange	12,000
Debit cost of dismantling and returning the recovered boards to stock	300
Credit value of the recovered 100-line boards at prescribed rates	(-) 2,000
Credit sale proceeds unserviceable recovered materials	(-) 50
Net debit to 69-A-B-II	10,450

Example VII

The Aerial system at a Wireless Medium wave Station is remodelled. One mast is taken down and reconstructed and an additional mast and aerial are added to provide for simultaneous transmission on two medium wave lengths.

	Rs.
The details are as follows :—	
Cost of erecting new mast and aerial (Cash and Stores)	4,500
Value of recovered material re-used at prescribed rates one mast and certain other material	4,000
Value of serviceable recovered material returned to Stores at prescribed rates	200
Sale proceeds of unserviceable recovered materials disposed of at site ...	100
Cost of reconstruction (Cash and the value of any new stores required) ...	1,200
Cost of dismantling and return freight of recovered serviceable material ...	200

The estimates will be allocated as follows:—

Capital, G.A.B I

Debit cost of erecting new mast and aerial (Cash and Stores)	4,500

Revenue Reserve Fund, G.A.B II—

Debit cost of reconstruction including value of re-used material	5,200
Debit cost of dismantling and return freight	200
Credit prescribed value of serviceable recovered material re-used at work ...	(—)4,000
Credit value of serviceable recovered material returned to Stores at prescribed rates	(—)200
Credit sale proceeds of unserviceable recovered material	(—)100

Net debit to G.A.B III	1,200

Example VIII

A Medium Wave Valve Wireless Transmitter (Telegraph) is remodelled by replacing some of the components and by adding some new apparatus for converting it into Telephone Working. Some of the replaced components are unserviceable (e.g. receiver) and are disposed of at site. Other recovered components are serviceable and are retained in the station as spares.

	Rs.
The details are as follows :—	
Value of additional apparatus (Modulator Panel) required for converting the transmitter from Telegraph to Telephone working	10,000
Cost of installing modulator panel (cash)	200
Value of new components for replacing unserviceable ones	2,000
Cost of reconstruction (cash)	700
Value of recovered components re-used in remodelled Transmitter at prescribed rates	20,000
Value of serviceable recovered components retained in station as spare serviceable stores (not re-used in the remodelled transmitter), at prescribed rates	5,000
Sale proceeds of unserviceable recovered materials	100

The estimates will be allocated as follows :—

Capital, G.A.B I—

Debit value of modulator panel	10,000
Debit cash cost of installing modulator panel	200

Total debit to G.A.B I	10,200

Annals Reserve Fund, 69-A-B II—

	Rs.
Debit value of new components for replacing unserviceable ones ...	1,000
Debit cash cost of reconstruction	750
Debit value of recovered components reused at prescribed rates ...	20,000
Credit value of recovered components reused at prescribed rates ...	(—) 20,000
Credit sale proceeds of unserviceable recovered materials ...	(—) 100
Net debit to 69-A-B-II ...	2,850

Note 1.—In preparing the detailed estimate the cash charges must be distributed between the new work of installing the modulator panel and the reconstruction work.

Note 2.—The serviceable recovered components being required in the station as essential spares in order to insure against a prolonged stoppage must remain on the black account of the transmitter and their value will not appear in the allocation of the estimate. If, however, their presence in the station is not essential to its running they should be returned to stock and credit should be afforded to head 69-A-B II for their prescribed value.

Example III

A Direction Finder of the Bellini Tosi type is replaced by one of the Adcock type on a different site in the immediate neighbourhood, the old site and building being sold and the serviceable recovered apparatus and aerial system being returned to stock. Some of the recovered materials are unserviceable and are sold at site.

The details are as follows :—

	Rs.
Black value of the old site	2,000
Black value of the old building	3,000
Black value of the Bellini Tosi equipment	8,000
Cost of the new site	2,500
Cost of the new building	4,000
Cost of the Adcock equipment	12,000
Value of serviceable recovered material re-used at prescribed rates ...	500
Cash cost of installing Adcock Direction Finder	1,500
Value of serviceable recovered material returned to stock at prescribed rates	3,000
Cash cost of dismantling and return freight of recovered material ...	500
Sale proceeds of unserviceable recovered materials	100
Sale proceeds of old site	1,750
Sale proceeds of old building	1,500

Separate estimates will be required :—

- (1) for disposing of the old site,
- (2) for acquiring the new site,
- (3) for replacing the building,
- (4) for replacing the direction Finder.

Estimate 1.—Under Article 48 (a)(i) Capital is relieved of the block value of land, by per contra debit to Working Expenses, while under Article 48 (b) Working Expenses are credited with the sale proceeds of removable assets; the allocation of estimate (1) will therefore be as follows :—

Capital, 69-A-B1—

						Rs.
Credit block value of old site	...	...	...	...	—	(—)12,000
<i>Working Expenses—</i>						
Debit block value of old site	...	...	...	...	—	2,000
Credit sale proceeds of old site	—	—	—	—	—	(—)11,750
Net debit to Working Expenses					—	250

N. B.—Adjustments for this estimate will be made to the Divisional Estimate both under Working Expenses and under credit to capital.

Estimate 2.—Under Article 43 (i) Capital bears the cost of land, so that the allocation of this estimate will be as follows :—

Capital, 69-A-B1—

						Rs.
Debit cost of new site	...	...	...	...	—	2,300

Estimate 3.—The new building is in replacement of one of a similar plastered and its cost only, therefore be debited to the Renewals Reserve Fund under the provisions of clause (b) of this Article. The note to Article 45 is not violated in this instance. The allocation will therefore be as follows :—

Renewals Reserve Fund, 69-A-B13—

						Rs.
Debit cost of new building	—	—	—	—	—	4,000
Credit sale proceeds of old building	—	—	—	—	—	1,700
Net debit					—	2,300

Estimate 4.—This is a straightforward work of replacement of like by like; the note to Article 45 is not violated in this instance as the new Direction Finder is being erected on a site in the immediate neighbourhood of the old one, and the expenditures on this estimate will therefore be allocated as follows :—

Renewals Reserve Fund, 69-A-B13—

						Rs.
Debit cost of Adcock equipment	—	—	...	...	—	12,000
Debit cost of installing Adcock equipment (cash)	...	...	...	...	—	1,500
Debit value of servicable recovered material re-used at prescribed rates	...	...	...	...	—	500
Debit cash cost of dismantlement and return freight of recovered material	...	...	...	...	—	300
Credit value of servicable recovered material re-used at prescribed rates	...	...	...	...	—	(—)300
Credit value of servicable recovered material returned to stores at prescribed rates	...	...	...	...	—	(—)13,000
Credit sale proceeds of unservicable recovered material	—	—	—	—	—	(—)100
Net debit to 69-A-B13					—	13,700

NOTE.—As the capital account is relieved of the value of land by per contra debit to Working Expenses instead of to the Renewals Reserve Fund, land cannot be "replaced" as a debit to the Fund as is done in the case of other assets. For this reason when one site is exchanged for another, the block value of the old site has to be written-off the Capital Account and the cost of the new site charged to Capital.

48. (a) *Working Expenses will bear debits for—*

- (i) the cost of all new buildings the total cost of which, exclusive of share of Establishment charges, etc., does not exceed Rs. 5,000;
- (ii) the cost of a motor vehicle or launch if less than Rs. 10,000;
- (iii) the cost of all petty works of a capital nature, other than buildings, not exceeding Rs. 2,500 excluding freight, establishment and store-keeping charges, in amount, except a subscriber's telephone instrument, vide exception (d) to Article 47;
- (iv) the cost of temporary buildings and of other temporary or experimental works;
- (v) the cost of electrical, water or sanitary installations, including fittings, if Rs. 2,500 or less exclusive of freight, establishment and store-keeping charges;
- (vi) the cost of internal telephone wiring in subscriber's premises provided it does not exceed Rs. 1,500 exclusive of freight, establishment and store-keeping charges;
- (vii) the cost of primary electric cells;
- (viii) the cost of replacing or renewing an asset when it is not debitable to the Renewals Reserve Fund, vide exceptions to Article 47 (b);
- (ix) an annual contribution to the Renewals Reserve Fund, of such amount as may be fixed under Article 46;
- (x) amounts credited to Capital under the provision of Article 44 (i) when not chargeable to the Renewals Reserve Fund, i.e., on account of the sale or abandonment of land;
- (xi) the cost of all loose tools, furniture, office fittings, typewriters not used as part of telegraphs, apparatus, accounting machines, pillar boxes, etc.;
- (xii) the amount of all expenditure not debitable to Capital or the Renewals Reserve Fund under any general or specific provision contained in these rules, e.g., shifting of lines and wires and repairs, which are not of the nature of renewals, are always charged to Revenue;
- (xiii) any debits raised against Working Expenses through the writing back of expenditure initially debited to Capital under Article 45 in the case of a large and unremunerative outlay.

Director General's decision.—It has been decided with the concurrence of the Financial Adviser (Communication) that charges payable to Electric Supply Companies or Municipalities on account of service connections should in all cases be debited to Working Expenses.

Note 1.—For purposes of clause (i) the introduction, on a trial extending over the whole of its prescribed life, of a new type of productive asset, either in replacement of or in addition to existing assets will not be regarded as an experimental work. A "productive asset" is one that directly serves the primary purpose of the Department, namely, the maintenance of postal, telegraph, telephone and radio communications.

Note 2.—Electrical, water and sanitary installations, including fittings, laid at the time construction of a building should be treated as part of the building in accordance with the limit of Rs. 1,000 prescribed in sub-clause (i) above, the limit of Rs. 500 prescribed in sub-clause (v) being applicable only to installations which take place after the construction of a building.

NOTE 3.—In interpreting clause (a) above, the general criterion is, that for a shift to be debited to Working Expenses the identical material shall be shifted from the old to the new site but if an input of stores is provided in order to facilitate the engineering process of shifting, the value of such input must be debited to the Reserve Fund through the main head 48 or 50A and the prescribed value received for the corresponding stores surplus at the conclusion of the shifting must be credited to this head. In such cases as long as the primary object of the work is a pure shift the entire cash charges will be debited to Working Expenses.

If, however, advantage of the shift is taken to carry out a reconstruction of the alignment, involving substantial replacements of assets, the whole work will be more properly debitable to the Reserve Fund in accordance with the detailed instructions given in the preceding Articles.

(b) Working Expenses will be credited with the sale proceeds of all assets (other than materials recovered from works) except as provided in clause (ii) of Article 44.

Example X

A telegraph alignment is shifted from one side of a road to the other in order to carry out the shifting without interruption to traffic a small initial input of stores is provided, but otherwise the line in its new position consists of the same materials and formation as in its old position.

The details are as follows :—	Rs.
Value of input of stores brought to site	500
Cash cost of shifting (including the cost of erecting the amount of line represented by the initial input)	1,000
Cost of returning surplus materials to stores	50
Value of serviceable material surplus on completion at prescribed rates (corresponding to the initial input)	200

The estimate will be allocated as follows :—

Reserve's Reserve Fund, 50-A-211

Debit value of initial input	500
Credit value of serviceable surplus material at prescribed rates	(- 200)
Net debit to Fund	300

Working Expenses :—

Debit cost of returning surplus materials to stores	50
Debit cost of shifting	1,000
Total debit to Working Expenses	1,050

NOTE 1.—Working Expenses bear the cost of pure shift as long as the identical material is transferred from the old to the new position.

NOTE 2.—If a line is shifted by means of the erection of a new line on the new site and the subsequent dismantling of the old line, the estimate is treated as a renewal work and will be debited to the Reserve's Reserve Fund.

Determination of Original Values, etc.

49. For the purpose of estimates and accounts the original cost and date of original construction or last reconstruction, if not available from any record, may be determined by means of a hypothetical estimate as indicated in the notes to Article 44.

50 to 54. Deleted.

ANNEXURE A

[Referred to in Article 43, clause (v)]

Until further orders debts for execution and supervision of construction and reconstruction works carried out by the Engineering establishment of the Pakistan Telegraph and Telephone Department will be raised against the accounts of works in the following rates :-

<i>Nature of work</i>	<i>Rates</i>
Lines, Wires, Aerial Cables, etc.	18 per cent. of the booked cost of the work, i.e., cash expenditure and Book value of Stores. Such percentage on the Book value of stores drawn from the Telegraph Store Depot as may be prescribed by the Director General, Telegraph and Telephone, from time to time.
Apparatus and Plant	8 per cent. of the booked cost of the work, i.e., cash expenditure and Book value of Stores. Such percentage on the Book value of stores drawn from the Telegraph Store Depot as may be prescribed by the Director General, Telegraph and Telephone, from time to time.

ANNEXURE B

Chart showing rates of percentages applicable to Freight, Store of Establishment and Store-keeping charges

Year in which applicable	Nature of establishment		Store-keeping Charges		Freight	
	Lines and Wires per cent.	Apparatus and plant per cent.	Lines and Wires per cent.	Apparatus and plant per cent.	Lines and Wires per cent.	Apparatus and plant per cent.
1924-25 and previous years	13	Nil	3	Nil	Nil	Nil
1925-26	18	6	30	10	Nil	Nil
1926-27	18	6	30	10	Nil	Nil
1927-28	18	6	31	12	8½	6½
1928-29	18	6	33	13	11	6½
1929-30	18	6	33	13	11	4
1930-31	18	6	33	13	11	4½
1931-32	18	6	33	22	11	4½
1932-33	18	6	33	22	11	4½
1933-34	18	6	33	22	9	3
1934-35	18	6	37	17	8	2½
1935-36	18	6	37½	13½	12½	3½
1936-37	18	6	34	14	12	3½
1937-38	18	6	36	16	13	3
1938-39 to 1942-43	16	6	33	13	13	3
1943-44 to 1945-46	16	6	34	6	9	3
1946-47	16	6	34	6	13	3
1947-48	16	6	32	12	13	3
1949-52 to 1950-51	16	6	32	12	13	3
1953-54	16	6	32	12	9	4
1955-57	18	6	7	7	4	3

Year in which applicable	SHARE OF ESTABLISHMENT		STOCK-KEEPING CHARGES		FREIGHT	
	Lines and Wires per cent.	Apparatus and plant per cent.	Lines and Wires per cent.	Apparatus and plant per cent.	Lines and Wires per cent.	Apparatus and plant per cent.
1937-38	12	6	6	6	6	3
1939-40	12	6	6	6	6	4
1940-41	12	6	7	7	6	4
1941-42	12	6	6	6	6	4
1942-43	12	6	6	6	6	4
1943-44	15	6	6	6	6	4
1944-45	14	6	6	6	6	4
1945-46	14	6	6	6	6	4
1946-47	14	6	6	6	6	4

Note.—From 1937-38, the Stock-keeping charges are being calculated on lines from Depot plus stores transferred on transfer store receipt only and are not calculated on the value of stores sent to Depot. But in previous years, i.e. 1931-32 backwards the Stock-keeping charges were calculated on the net amount under stores.

ANNEXURE C

[Referred to in Article 46, Clause (ii)]

Chart showing the amount of contribution to be appropriated annually to the Renewals Reserve Fund from the Posts and Telegraphs Revenue.

Amount of contribution	Period	Date of effect
Rs. 25 lakhs	1 year	— 1st April, 1936.
Rs. 25,300 lakhs	2 years	— 1st April, 1937.
Rs. 25,65,000	2 years	— 1st April, 1938.
Rs. 25 lakhs	3 years	— 1st April, 1941.

ANNEXURE D

Rate of percentage on account of Establishment (including retails), Tools and Plants and audit and accounts charges.

(i) In the case of the Post/Telegraph and Telephone buildings constructed by the Public Works Department or the Military Engineering Service the percentage of Establishment, Tools and plant, in force at the time of cost calculation, should be adopted. These percentages may be ascertained from the Department concerned through the Head of the Circle.

(ii) In the case of the Post/Telegraph and Telephone buildings constructed departmentally the percentage on capital cost should be taken as 10 per cent. The percentage on ordinary maintenance and special repairs should also be taken at the same rate.

(iii) In respect of buildings acquired through the agency of the Public Works Department or Military Engineering Service or direct by the Post/Telegraph and Telephone Department the rate to be adopted is 8 per cent.

CHAPTER 4.—Relations with Audit

General	55	Constitutions of Sections in Audit ..	70
Audit Objections and Rectifications ..	56	Correspondence with Audit ..	74
Audit Inspections	56	Resolutions for Audited Documents ..	77

General

55. The Comptroller, P.T. & T. is the *Principal Auditor* of the Department.

56. For purposes of administrative convenience, the work of audit and accounts of the Pakistan Post Office/Pakistan Telegraph and Telephone Department has been distributed among two branch audit offices and the office of the Comptroller, Posts, Telegraphs and Telephones.

Particulars of the work done in these offices are detailed below :—

- (1) *Office of the Comptroller, Posts, Telegraphs and Telephones*.—Consolidation of the accounts of the Pakistan Post Office/Pakistan Telegraph and Telephone Department.
- (2) *Office of the Deputy Comptroller, Posts, Telegraphs and Telephones, Dacca*.—Audit and compilation of accounts of Post Offices (including Railway Mail Service Offices), Departmental Telegraph Offices, Radio Offices, Telegraph Engineering Divisions and Wireless Divisions in the Eastern Telecommunication Region. Work in connection with Government Security and Postal Life Insurance Fund. Audit and compilation of Accounts of the Telegraph Stores and Manufacture Accounts of the Telegraph Workshops; work in connection with the realisation through the Post Offices of Customs Duty on inward Foreign Postal Articles.
- (3) *Office of the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore*.—Audit and compilation of Accounts of the Post Offices (including Railway Mail Service Offices), Departmental Telegraph Offices, Radio Offices, Telegraph Engineering Divisions and Wireless Divisions in the Northern Telecommunication, Southern Telecommunication and Karachi Telecommunication Regions. Audit and compilation of Accounts of the Telegraph Stores and Manufacture Accounts of the Telegraph Workshops. Work in connection with the realisation through the Post Offices of Customs Duty on inward Foreign Postal Articles.

NOTE 1.—All correspondence and returns relating to the different kinds of works enumerated above should be addressed direct to the Audit Officer concerned.

NOTE 2.—Three Account Officers have been organised Karachi, Kراتل and Dacca for compiling the three accounts of the Controller of the Telegraph Stores and the manufacturing accounts of the Telegraph Workshops, respectively. These officers are also responsible for making a scrutiny of these accounts and submitting them monthly to the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore/Dacca for audit and incorporation in the general accounts of the Department. They also compile and submit to Audit their own accounts.

57. The audit of Message revenues of the Telegraph Branch earned by Message Traffic and the compilation of accounts in connection therewith are entrusted to the Telegraph Check Branches of the offices of the Deputy Comptrollers, Posts, Telegraphs and Telephones, Lahore and Dacca. These Telegraph Check Branches act as the Clearing Houses in respect of message traffic for all other Telegraph Administrations which have direct dealings with the Pakistan Telegraph Administration.

57-A. Every Government servant must attend promptly to all objections and orders communicated to him by the Audit Officer.

(Rule 213 of T.R.)

Audit Observations and Recoveries

58. Observations and orders which arise out of the examination by the Audit Officer of the accounts rendered by disbursing officers are communicated to the disbursing officers by letters, audit memoranda, or periodical objection statements. To these the earliest attention should be given, and understanding orders, the disbursing officer should return the objection statement or audit memorandum within a fortnight, or send a letter explaining the cause of delay.

Note.—The fact that none of the objections are still under reference is no reason for keeping back the statement. Each case has to be cleared for subsequent explanation.

59. When the Audit Officer disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Audit Officer authorises the payment to be resumed; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the disbursing officer has no concern. And the Audit Officer must remember, that he is responsible for seeing that disbursing officers carry out his instructions.

1. If an officer, from whom recovery is ordered, has in the meantime been transferred to a station within the jurisdiction of another disbursing officer, the disbursing officer should, without delay, pass on the order of recovery to the other disbursing officer.

2. A disbursing officer must not, when a retrenchment is ordered, enter in to any correspondence with either the Audit Officer or the Officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the parties aggrieved to refer the case to Government through the proper channel.

3. Representations and protests against retrenchments ordered by the Audit Officer will not ordinarily be considered by the administrative authorities if submitted later than three months from the date of issue of the intimation by the aggrieved officer. This provision does not operate from the disbursing officer the duty of enforcing immediately recovery of a retrenchment order under rule 2 above.

4. Recoveries are not ordinarily made at a rate exceeding one-third of pay, unless the officer affected has, in receiving, or taking the money, acted contrary to order or without due jurisdiction. For the purpose of this rule, 'pay' includes sterling overseas pay.

5. A register in Form A.C.O.-60 should be maintained at the disbursing office for recording all retrenchments ordered either by the Audit Officer or by Departmental authorities, all advances made but not adjusted and loans, etc., affecting the balance of the office (vide Note 2, Article 23). It contains columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the overpayment, advance or loan, and the method by which the advance has been adjusted.

6. If considered feasible, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill, and of a sum retrenched from a travelling allowance bill from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from pay bill when the officer concerned does not, within a month, present and travelling allowance claim from which they can be recovered.

(Rules 214 to 216 and 224 of T. R.)

60. The Audit Office deals with disbursing officers direct in the matter of objection statements or audit memoranda and each department of the office issues separate observations in connection with the audit work done by it.

Note 1.—Observations arising out of audit of establishment and contingent bills of the officers of the heads of circles are addressed direct to those officers by means of audit memoranda sent not to disbursing officers at whose offices the bills are raised for payment.

Note 2.—It should be noted that in respect to the observations arising out of the audit of the cash accounts of the Railway Mail Service, the Head Record Clerks to Superintendents-in-charge of Railway Mail Service Divisions who render the cash accounts twice a month are regarded as disbursing officers and the instructions in these rules are applicable to them as well.

61. (a) In the case of bills of Gazetted Officers, observations in audit are communicated in separate printed memoranda to the officers concerned, copies being sent to disbursing officers. These latter will take necessary action as regards recovery or refund and intimate the fact to the Audit Office.

(b) In the case of cash accounts, primary abstracts, establishment pay and travelling allowance bills and contingent bills, etc, the items of observations are shown in the observation statement.

62. The observation statements are prepared by the Audit Office in duplicate, both the copies, viz., (1) a pencil draft, and (2) a carbonised copy being sent to the disbursing officer or the Head of Office, as the case may be. The draft copy should be retained as an office record, while the carbonised copy (which alone will be signed by, or on behalf of the Audit Officer) should be returned to the Audit Office with reply neatly written in, against each item of observations. Copies of these replies should be kept on the pencil copy for future reference.

63. If disbursing officers or Heads of Offices are dilatory in returning observation statements or in settling observations, the matter will be reported by the Audit Office to the Head of the Circle concerned. In the case of an officer habitually delaying the return of observation statements, a special report will be made to the Director General. A report will also be made to the Head of the Circle in the case of any irregularity forming the subject of a stretchment which is considered of sufficient importance to be specially treated or to require the intervention of a superior officer.

Note.—All important irregularities detected in the course of audit of the accounts of a Post Office, Head Revenue Office or Departmental Telegraph Office will also be reported by the Audit Office in a quarterly statement of important irregularities.

64. Whenever the number of objectionable items in a month's account is unusually large, the observation statement is forwarded through the Head of the Circle. Losses of Government money by misappropriation are specially reported to the Head of the Circle concerned; and in all cases in which a charge is incurred which requires, but has not received, the previous sanction of the Director General or of a higher authority, a special report is sent to the Director General for such action as may appear to him to be necessary.

65. Once a transaction has been entered in the observation statement or otherwise challenged the observation will continue to be in force until such time as it is removed either by the Head of the Office obtaining the requisite sanction or remedying the defect or by the Audit Office intimating the withdrawal of the observation. As long as an observation remains in force the responsibility for having it removed will devolve on the Head of the Office.

66. It should be realised that the Audit Officer is bound under the rules to challenge any transaction which is not covered by rule or by adequate sanction or which involves any excess over sanctioned estimate or other deviation. In some cases, the Head of the Office may have already taken action to regularise the transactions, or the actual or anticipated excess over sanction or allotment may be within his own powers of sanction; yet if an intimation of the sanction does not reach the Audit Office, by the time the accounts in which the irregularity appears are being audited, the Audit Office is bound to raise the observation, as it is not authorised to assume that the necessary sanction has been attended. In such cases, it will save subsequent correspondence if Heads of Offices take care to give the earliest intimation of such of their sanctions and orders as are required to be submitted to the Audit Office (vide Articles 70 to 75) without waiting for the irregularities being challenged. A single note or statement, prepared monthly and signed by the Head of the Office himself will ordinarily be sufficient. The note or statement should be sent to the Audit Office either with the monthly accounts or within a week of the despatch of the monthly accounts.

67. Disbursing officers should give full and clear replies to each item in the observation statements. It is not enough to pass on the explanations of subordinates: the replies should, as far as possible, be based on the personal knowledge of the disbursing officers. Evasive, vague and incomplete replies which postpone adjustment and increase correspondence should be carefully avoided, and the disbursing officers should see that the replies placed at the disposal of the Audit Office frankly and unreservedly, all the information they are able to give, and that they include in every case a quotation of the number and date of any reference made to the Head of the Circle, or other authority regarding the item under explanation.

Audit Inspections

68. The Audit Officers in consultation with the Comptroller arrange for the periodical test-audit and local inspection of the Accounts of the Telegraph Engineering Divisions (including sub-divisions), Wireless Divisions, Departmental Telegraph Offices, Radio Offices, Telegraph Store Depots, Telegraph Workshops, Cash Branch of the offices of the Director General, Pakistan Post Office/Telegraph and Telephone, Cash and Wireless Branches of the Heads of Circles, Postal Seals Office, Offices of the Superintendents of R. M. S., Head Post Offices, office of the Superintendent, Foreign Post and the Offices of the Accounts Officers, Telephone Revenue and Stores and Workshops. The Officers-in-Charge of these offices are responsible that the initial accounts and other connected records are made available for inspection. Inspecting Officers are required, if possible, to discuss with the Head of the Office inspected the drafts of their reports before submitting them to the Audit Office and to give him a chance of explaining any matter intended to be included in their reports. For this purpose, it is desirable that the Head of the Office should be present at the inspection unless his presence is urgently required elsewhere. Advantage should be taken of the meeting to settle as many points included in the inspection report or test-audit notes framed by the inspecting party as may be possible before the party leaves the office inspected so that there may be no occasion for protracted correspondence in the settlement of those observations.

Note.—The Telegraph Store Depots are inspected by the Deputy Comptroller, Posts, Telegraphs and Telephones, within whose Circle of audit the Depots are located.

69. (a) (i) Concurrent test-audit of Telephone Accounts maintained in the Telephone Revenue Offices, will be conducted by the test-audit staff working under the administrative control of the Deputy Comptroller, Posts, Telegraphs and Telephones concerned.

(ii) Inspection of Telephone Accounts maintained in the Telegraph Engineering Divisions will be made by the Inspection staff for Engineering Divisional Officer working under the orders of the respective Deputy Comptroller, Posts, Telegraphs and Telephones.

(b) The audit parties in charge of test-audit of telephone accounts in the Telephone Revenue Offices will issue memos. of audit observation direct to the Senior Accounts Officer, Telephone Revenue concerned in cases only where defects cannot be set right immediately. This will be done in convenient batches. On receipt of reply to the test-audit note, the A. A. O. Incharge of the Concurrent Audit Party should settle the outstanding items with the office of the Senior Accounts Officer, Telephone Revenue. The items which cannot be settled should be submitted to the Deputy Comptroller, Posts, Telegraphs and Telephones, for orders.

The Senior Accounts Officer, Telephone Revenue, should take speedy action to settle the outstanding items and in the event of a difference of opinion with the Deputy Comptroller, Posts, Telegraphs and Telephones, the points of doubt should be referred to the Director General.

68-A. The Audit Inspection Report excepting that in respect of the Telephone Revenue Offices, the procedure in respect of the inspection of which is indicated in Article 69 (b) (i) will be issued in two parts, viz., Part I and II, Part I (Inspection Report) will deal with the more important defects of procedure and financial irregularities and will generally describe the state of work, while Part II (Test Audit Notes) will embody remarks relating to errors and irregularities which the Head of the Office himself is competent to deal with. Both the parts will be sent to the Officer-in-charge in duplicate who will retain one copy of each part of the report as his office record and return the other copy with his remarks direct to the Audit Office ordinarily within a month of its receipt.

Communications of Sanctions to Audit

70. As a general rule, every sanctioning authority is responsible that all sanctions and orders against which audit of receipts, and disbursements is to be conducted in the Audit Office are communicated to it.

1. Sanctions authorised by the Government of Pakistan and the Financial Adviser, Communications are communicated to the Audit Office through the Comptroller, Posts, Telegraphs and Telephones.

71. Orders affecting the personal emoluments, postings, leave, etc., of gazetted Government servants (including those non-gazetted Government servants whose pay is drawn in the form provided for gazetted officers, vide Article 235) should also be communicated to the Audit Office by the sanctioning authorities.

72. All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary including experimental posts should at once be communicated by letter to the Audit Office.

73. In the following cases, copies of sanctions should also be sent to the Comptroller, Posts, Telegraphs and Telephones :—

- (1) Orders affecting the personal emoluments, postings, leave, etc., of the following classes of officers :—
 - (a) Chief Engineer, Directors of Circles and other members of the Superior Telegraph Engineering and Wireless Services as also all other Gazetted Officers of those services.
 - (b) Deputy Directors General, Postmasters General, General Managers and Gazetted Postmasters.
 - (c) Gazetted Officers of the Telegraph Traffic Branch.
 - (d) Accounts Officers, Telephone Revenue, Stores and Workshops.
- (2) Orders affecting the cadre of Telegraph Masters, Telegraphists, Engineering Supervisors (General, Technical and Telephones), Wireless Supervisors and Wireless Operators.
- (3) Orders regarding delegation of powers.
- (4) Orders regarding allotment of funds issued by the Director General.
- (5) Sanctions to payments from the Post Office Compensatory Fund and Telegraph and Telephone Compensatory Fund.
- (6) Sanctions to payments from the grant placed at the disposal of the Director General for the benefit of employees of the Department.
- (7) General orders issued by the Director General which are likely to affect the audit or accounts procedure.

Correspondence with Audit

74. When it is necessary to express quantities or values in telegrams addressed to the Audit Office, they should be expressed in words, or checked by quoting their doubles as in the following examples:—

(1) ten rupees eighty seven paise or

(2) Rs. 10.87—half 21.74

The first plan will generally be found the more convenient.

In long or important telegrams the word "a a a" should be added after each sentence, except the last.

The general rules laid down in the Posts and Telegraphs Manual, Volume XI (Traffic Instructions) for the despatch of telegrams on postal or telegraph service should be strictly observed in sending telegrams to Audit Office. Any infringement of the rules should be reported by the Audit Officer to the Head of the Circle concerned for necessary action.

75. Postmasters of sub and branch offices should not address the Audit Office direct, but through the Divisional Superintendent or the Postmaster of the Head Office to which they are subordinate. Similarly, other non-gazetted officers who are not in independent charge of an office rendering accounts to the Audit Office may not address the Audit Office direct. Communications received direct from such officers are returned to the Head Postmaster or the Head of the Office, as the case may be, for disposal. This rule does not, however, apply to reports from sub-post offices of the issue of duplicate money orders and the loss of British Postal Orders.

Note.—The Audit Office will correspond direct with sub-post offices in all cases in which any information required can be furnished by them only and in which it will lead to the speedy settlement of the audit transactions.

76. It should be clearly understood that the Audit Office does not give any opinion on hypothetical cases. All references on doubtful cases should, therefore, be based on facts.

All representations or appeals should be always to the proper executive authorities and not to the Comptroller even when the complaint is against the decision of an Audit Office. The Heads of Circles concerned may make direct reference to the Comptroller in cases where they are convinced that a wrong decision has been given by a Branch Audit Office. Such reference need not be supported by representations from the official affected. No reference should, however, be made to the Comptroller, unless there be distinct and appreciable hardship in a particular case or unless a general principle is involved affecting several individuals.

Requisition for Audited Documents

77. Audited bills, vouchers, etc., will not, as a general rule, be supplied by the Audit Office to any Departmental Officer. When, however, such a document is absolutely necessary, a requisition should be submitted to the Audit Office through the Head of the Circle. On receipt of the requisition, the Audit Office will forward the document in question in a registered cover to the Head of the Circle for transmission to the officer signing the requisition, who should similarly return the documents to the Audit Office through the Head of the Circle in a registered cover as soon as it is done with. Special care should be taken to see that the document is not in any way tampered with.

Exception.—The above rule does not apply to requisitions for paid money orders, paid Pakistan Postal Orders, discharged cash certificates or warrants of payments in respect of Savings Bank withdrawals, which may be sent to the Audit Office direct by the Assistant-Superintendent of Post Office and First-Class Postmasters in accordance with the rules on the subject in Chapter I of the Posts and Telegraphs Manual, Volume V. Inspectors of Post Office, all Head Postmasters and Sub Postmasters in the suburban grade may also call for paid money orders direct for purposes of enquiry or reference. But Superintendents or Postmasters of First-Class Post Offices (including the Principal Postmasters) may send requisitions for unpaid paid money Orders requiring the documents to which they are required vide Rule 120 of the Posts and Telegraphs Manual, Volume V.

CHAPTER 5.—Supply of Funds and other Remittance Transactions

(A) POSTAL SECTION

General	75	Charges	77
Transactions with Treasury	75	Sub-Office Transactions with Treasury	77
Limits of Cash	75	Consolidated Treasury Receipts	84
Supplementary Limits of Cash	75	Consolidated Postal Receipts	84
Order Billings in connection with		Repayments between Head Post	
Limits of Cash	77	Office	102
Treasury Pass Book	78	Transactions with Pakistan States'	
Remittance to Treasury	81	Treasury	102
Drawings from Treasury	82		

(B) TELEGRAPH AND TELEPHONE SECTION

General	111	Engineering, Stores and Telegraph	
Receipt	117	General	117
Post and Travelling Allowance Bills	111	Limits on Sub-Divisional Offices	
Account Procedure	120	Drawings from Treasury	114
Supply of funds from Treasury—		Limitation of Salaries	117
General	121	Charges	117
Charges	120	Payment of Sub-Divisional Offices	
		Subordinates, etc.	149
		Settlement of Accounts with Treasury	179

(A) POSTAL SECTION

General

75. The cash balance of each post office should be kept as low as possible consistently with the proper working of the office and should, except in very special circumstances, be within the limits of maximum and minimum cash balances prescribed for it. The Head of each Postal Circle will fix the maximum and minimum cash balances of all first class Head Post Offices in his circle. A Superintendent of Post Offices will similarly fix the cash balances of all post offices under his control. The principles regulating the fixing of these balances are laid down in Chapters 1 and 2 of the Posts and Telegraphs Manual, Volume VIII.

1. A post office that receives from the public and its subordinate offices more than it pays must keep, as soon as the maximum balance is reached, cash in the treasury or sub-treasury for whole staffs in excess of the minimum balance. A post office that pays more than it receives, when at its minimum balance is reached, replenish its cash balance up to the authorized maximum.

See clause (c) of Article 102.

76. All Head Post Offices are, as a general rule, supplied with funds from, and remit their surplus collections to, Government Treasuries. In the case of Head Post Offices situated at stations at which there is no Government Treasury or Sub-Treasury, funds are supplied from, and remitted to, other post offices in the manner prescribed in Articles 102 to 104. Post Offices situated within the limits of Pakistan States and having no Government Treasury or Sub-Treasury may, as a special case, be authorised by the Government of Pakistan to obtain funds from, and make remittances to Pakistan States' Treasuries (vide Articles 103 to 110). In the special cases referred to in Appendices 6 and 7, remittance transactions have been authorised with other Departments and private firms.

NOTE.—Detailed rules regarding cash transactions between a Head Post Office and its subordinate offices are given in Chapter 18 of the Posts and Telegraphs Manual, Volume VI (Post Office). In cases where it is more convenient for subordinate offices to transact with Government Treasuries or Sub-Treasuries on behalf of the Head Postmaster, the latter may make necessary arrangements with the Treasury and Sub-Treasury Officers concerned. (See Articles 81 to 83 and 95.)

Transactions with Treasuries

RE. The transactions of the Post Office with Civil Treasuries are regulated by the rules reproduced below.

NOTE.—In correspondence with Treasury Officers regarding their Treasury Accounts Postmasters should quote the Treasury Rules, and only and avoid any reference to any departmental Codes or Manuals which are not applied to Treasury Officers.

Treasury Pass Book

Each Head Office keeps for each treasury with which it deals a Treasury Pass Book, which contains a complete record of all moneys received from or paid into the Treasury (whether in cash or by transfer) by mail or any of its sub-offices. If the Head Office is at headquarters, this book accompanies all remittances to or demands on the Treasury, and is attested by the Treasury Officer in respect of the Head Office transactions in the same, and, in respect of the Sub-treasury transactions after verification, with the credits and debits as mentioned in the Sub-treasury Accounts. If the Head Office has dealings with a sub-treasury only, the pass book is not attested by the Treasury Officer as it would have to be transmitted by post, which would be inconvenient.

NOTE.—When a Postmaster has a sub-post office under him, which has transactions with a sub-treasury in another district, he will keep two Treasury Pass books, one with the head treasury and the second with the treasury of the other district under which the sub-treasury is.

(Rule 200 of T. R.)

Receipts

(a) Money paid into a treasury by a postmaster will be forwarded with the usual cheques and the Post Office Treasury Pass Book and will be acknowledged by the signature of the Treasury Officer (of the Assistant and Treasurer in case of sums under Rs. 500) in the column provided in the latter.

(b) Money paid into a treasury by a sub-postmaster will be forwarded with cheques in duplicate and the Post Office Treasury Pass Book; the pass book will be signed by the Treasury Officer or by the Treasurer and Assistant, if the amount is below Rs. 500. The duplicate cheque will be retained in the treasury and the original returned signed as above to the sub-postmaster.

(Rule 201 of T. R.)

(c) Money paid into a sub-treasury (full or half) by a postmaster will be accompanied by the Post Office Treasury Pass Book and a single receipt. The Sub-Treasury Officer will attest the entries in the pass book and return the receipt.

(d) Money paid into a sub-treasury (full or half) by a sub-postmaster will be accompanied by the Post Office Treasury Pass Book and by receipts in duplicate. The Sub-Treasury officer will attest the entries in the pass book and return the original receipt duly signed.

(Rule 202 of T. R.)

Adjustment by book transfer of the payments of Municipal Taxes on Government buildings.

The following procedure has been prescribed to regulate the book adjustment of payments of Municipal Taxes on Post Offices:—

The Postmaster, on receipt of a bill from a Municipality or Local Board, should enter the amount of the bill as a drawing from treasury in the Treasury Pass Book and send the treasury pass book with the bill and a receipt to the Treasury Officer concerned. The Treasury Officer will attest the entry in the pass book and credit the amount to the account of the Municipality or Local Board, as the case may be, entering the receipt as a voucher in support of the charge in his own account. The Postmaster, on receipt of the pass book with the bill on which a note will be made by the Treasury Officer to the effect that the amount of the bill has been credited to the account of the Municipality or Local Board concerned should charge the amount in his office contingent bill, the charge being supported by the bill. The drawings from Treasury on this account will be taken against letters of credit.

(Rule 224 of T. R.)

Letter of Credit

Letters of credit, both ordinary and telegraphic, are issued by the Deputy Commissioner, Posts, Telegraphs and Telephones, in charge of Audit Office at Lahore and Dacca, or Civil treasuries in favour of postmasters within their circle of audit to place them in funds for their cash requirements.

(Rule 111 of T. R.)

When funds are required for a sub-treasury at a different treasury from that with which the postmaster himself deals, the latter should obtain from the Deputy Commissioner, Posts, Telegraphs and Telephones, a letter of credit on that treasury and then endorse his subordinate postmaster to draw against it.

*(Rule 114 of T. R.)**Extraneous Telegraphic credit*

Should an unexpectedly large demand on any treasury arise, the deputy Commissioner, Posts, Telegraphs and Telephones, will telegraph to the Treasury Officer direct "Credit sent—immediate" and will confirm the telegram on the same day. Immediately on receipt of the telegram, the Treasury Officer will issue necessary advice to the Postmaster concerned.

*(Rule 115 of T. R.)**Payments against Letter of Credit*

Payments to the Post Office against letters of credit will be made on presentation of receipts which will specify the amount required without mentioning the nature of the charge.

(Rule 116 of T. R.)

NOTE.—At places where the Bank transacts treasury business, payments on behalf of each post office as are approved by the Director-General for this purpose will also be made to individual firms and individuals of whom on presentation of cheques for sums of not less than Rs. 250 each. When issuing cheques, Postmasters will enter the amounts in their Treasury Pass Books and the Treasury Officer will assign the entries when the book is next processed by the Postmaster. If a cheque has not, in the meantime, been cashed, the item should be left unentered by the Treasury Officer, till such time as the cheque is cashed. If the cheque is not cashed during the same month, the Treasury Officer will cancel the entry in the Postmaster's Treasury Account as well as in the Pass Book; and the Postmaster will show the item in his Treasury Account and Pass Book at the first item next month. The cheques will not have to be presented at the Treasury before they are processed at the Bank for payment. These payments will be taken against letters of credit.

(Rule 117 of T. R.)

A Postmaster may empower any of his sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the Treasury Officer and his account cleared.

(Rule 118 of T. R.)

The Postmaster will inform the Treasury Officer of the manner in which he desires the amount of his letter of credit to be distributed, between the district and any sub-treasuries, to be drawn against by himself and his sub-postmasters. If, at any time, payments are required to be made at the district treasury, or a sub-treasury, in excess of the allotment made to it, the postmaster will submit an additional allotment by a corresponding reduction in the amount assigned to specified sub-treasuries or the district treasury. The Treasury Officer and sub-Treasury Officers will then pass payments against the revised allotments. The re-distribution of allotments to sub-treasuries should be communicated by wire (wherever possible) by the district treasury to the sub-treasuries concerned.

(Rule 119 of T. R.)

When funds are drawn by a postmaster from a treasury or sub-treasury (dhal or taluk), he will present his Treasury Pass Book with a receipt. The treasury or Sub-Treasury Officer will initial the entry in the book and return it, with the money, to the Postmaster, retaining the receipt as a voucher in support of the charge in his own account.

Notes—Notwithstanding the provisions of clause (ii) of Rule 128 of T. R., receipts in Indianster should be stamped with the Drawing Money Order Stamp and signed by the Head Postmaster and be accepted as a receipt.

(Rule 128 of T. R.)

When funds are drawn by a sub-postmaster from a grant or by a sub-treasurer (bank or bank) he will present his pass book with duplicate receipts. The Treasury Officer will initial the entry in the pass book and return one receipt with a note of the date of the receipt, with the money in the sub-postmaster's and return the other receipt to support of the charges, but will not return.

(Rule 129 of T. R.)

Payments by money orders

Payments to the Post Office for money orders issued by Treasury Officers, are now made in cash, but the amounts are credited to the Post Office in the Treasury Accounts by book transfer.

(Rule 130 of T. R.)

Drawing Money Orders

Payments on account of exchange money orders are now made in cash; the transactions are adjusted by book transfer on receipt, in the proper form, signed by the Postmaster for the total value of the money orders paid by the exchange authorities on exchange. The debit to the Post Office raised on this account are not charged against issues of drafts.

(Rule 132 of T. R.)

Money orders in favour of the District Officer

(a) The above rule applies also to money orders in ordinary form issued in favour of the District Officer in payment of revenue under his engagements. The amount will be adjusted by transfer and necessary entries in the Revenue Registers will be made from the money order receipts in Treasury account as may be arranged by the Deputy Commissioner in consultation with the Local Government concerned. Ordinary money orders in favour of other Government officers will be paid in cash in the usual mode. But in case of money orders in favour of the District Collector or other Officer in charge of any department under the District Officer or in favour of the S. B. District Officer, or any officer in charge of any department under the Sub-District Officer, will also be paid by book transfer. All such orders in favour of any officer of Government in his official capacity will also be paid by book transfer when a written requisition is that officer has been received by the Post Office from the Treasury or S. B. Treasury Officer.

(b) With the exception of money orders in favour of a Government Committee, all money orders (i) in favour of any local body entitled to bank in the currency of sub-treasury will also be paid by book transfer.

(Rule 133 of T. R.)

Postal Transactions with States which have provided no facilities

Receipts collections made over to States which have provided no facilities for collection or amount drawn from such transactions for postal purposes in places where there is no Government treasury, are adjusted through the Government treasury with which the State deals by transfer debit or credit to the Postal Department, with corresponding credit or debit to the State concerned.

(Rule 135 of T. R.)

Post Office Registers

All receipts and payments on account of the Post Office will be posted by the Treasury Officer in Registers of Post Office receipts and payments. The transactions of each Head Post Office having a separate letter of credit in the Treasury should be shown in a separate column to be divided for payment to each and by month. Receipts and payments originating in the Civil Department should not be included under any Post Office, but should be shown in a special column headed "Miscellaneous".

Consolidated Receipts

At the end of the month, the Postmaster of each Head Post Office will prepare a consolidated receipt in Form No. T-1-A (P. & T. Form No. A. C. G-3, 1911) for all payments made by him during that month into such treasury as giving full particulars of each transaction chronologically and send it to the Treasury Officer by the 4th of the month following. The Treasury Officer will fill in, against each item in the receipt, the month in which credit was first afforded by him, assess the entry, make out an analysis of the amounts of his credits by months at the foot of the receipt and return it to the Postmaster by the 10th of the same month.

The Postmaster of each Head Office will prepare in duplicate (by cash or promissory) in Form No. T-1-B (P. & T. Form No. A. C. G-4, 1911) a similar consolidated receipt for all drawings from such treasury made during the month giving full particulars of each transaction chronologically and send it to the Treasury Officer by the 4th of the month following the month of transaction. The Treasury Officer will fill in, against each item in the receipt, the month in which the corresponding debt has been raised by him, assess the entry, incorporate in the consolidated receipt any adjustments by addition or deduction as and when the debt is paid, and also make out an analysis of his debits by months at the foot of the receipt. The Treasury Officer will assess the figures with his total debits for the month and send both the copies of the receipt to his Accounts Officer by the 10th of the month following.

(Rule 526 of T. R.)

Letters of Credit

81. Each Deputy Commissioner, Posts, Telegraphs and Telephones, will, once year, issue a general letter of credit on district treasuries in favour of all postmaster of head offices within the jurisdiction of his Audit Office which are situated at treasury or sub-treasury stations, or which have sub-offices situated at treasury or sub-treasury stations, in order to place them in funds for their own cash requirements and those of their subordinate offices. The letter of credit will be endorsed by the Audit Office with the special seal of his office. The general letter of credit will show the requirements of each Head Post Office during each month of the year, and a copy of it will be sent by the Audit Office to the head postmasters concerned. The balance of the monthly credits lapses at the close of the month for which they are issued.

82. In cases where a head office is in contact with a sub-office situated at a treasury or a sub-treasury station in another district, two letters of credit will, if necessary, be issued in favour of the head postmaster, one on the local treasury, and the other on the treasury situated in the other district. The postmaster should, from time to time, inform the officer-in-charge of the latter treasury of the extent to which funds will be required at the treasury or sub-treasury sub-stations against by the sub-postmaster and the sub-postmaster should be instructed as to the amount placed at his credit against which he may draw when he requires funds.

83. The head postmaster will fix the amount to be made available out of his letters of credit for each of his sub-offices situated at a treasury or sub-treasury station. The amount so fixed should be sufficient to meet the probable requirements of the sub-office for a week or fortnight, or such other period as the Head of the Circle may prescribe.

84. When the advice of the letter of credit is received by the head postmaster, he should inform the Treasury Officer, from time to time, of the extent to which funds will be required at the several sub-treasuries to be drawn against, by himself (if his office is at a sub-treasury station) and by his sub-postmasters, and on receiving notice from the Treasury Officer that funds have been placed at the credit of his sub-postmasters, they should be given the necessary instructions.

85. The daily accounts received from sub-offices situated at treasury or sub-treasury stations will show, from day to day, the state of the funds at credit of the sub-postmasters, and when additional funds are needed, the postmaster must give information in time to the Treasury Officer.

Supplementary Letters of Credit

86. If the balance available for the month out of the general letter of credit is insufficient to meet the probable requirements of the office during the remainder of the month, the head postmaster should telegraph to the Audit Office for a supplementary letter of credit. Such telegrams should, whenever possible, be framed in accordance with the telegraphic message code. A report should also be sent by post, in which the amount still available for the month out of the original letter of credit should be stated, and the reason why application was made for a supplementary letter of credit should be explained.

NOTE 1.—When a Postmaster thinks it necessary to telegraph to the Audit Office concerned for a supplementary letter of credit, the telegram should be in the authorized code word, & reference to the balance of the credit being given. For example, if the Treasury balance is only Rs. 500 or credit altogether exhausted and an extra credit of Rs. 5,000 is needed on account of abnormal Savings Bank withdrawals or money Order payments, etc., the message should run thus :—

Five thousand Drorues—Five hundred.
Nil

NOTE 2.—If, in an altogether exceptional case, it is found, when the accounts of a month are made up, that the Treasury credit has been overdrawn owing to heavy and unexpected payments at sub-offices on the closing days of the month, a telegram should at once be sent to the Audit Office containing according to the following formula :—

"(name of month) Treasury credit overdrawn (amount)"

For example, if the credit for March is overdrawn by Rs. 518, the message should run :—

"March Treasury credit overdrawn five hundred and eighteen."

Sundry Railings in connection with Letters of Credit

87. The letters of credit which are issued by Audit Offices are intended to cover all cash requirements, but do not include any provision for revenue or ordinary money order payments made by transfer adjustment by the Treasury Officer without reference to the postmaster's letter of credit (see Rules 522 and 523 of Treasury Rules reproduced under Article 80).

88. Postmasters receive no direct advice from the Audit Office concerned of the issue of telegraphic credits, but Treasury Officers when complying with the letter of credit, send an intimation to the postmasters.

89. The balance of a postmaster's credit at the headquarters Treasury on any given date is the amount of the letter of credit issued in his favour for the month *minus* (1) the amount distributed to sub-offices in accordance with the latest distribution of the letter of credit (vide Rule 519 of T. R. 1) and (2) the amount recorded in the "Post Office Register" of the Treasury (vide Article 80 of A/c Code, Volume II) on account of drawings by the Head Office itself. It is open to the Head Postmaster to increase, with the concurrence of the Treasury Officers, the allotment to the head or any sub-office by a corresponding reduction in the allotment made to other office. An application to the Audit Office for an additional credit is justifiable only when the demand cannot be met by such re-appropriation.

Treasury Pass Book

90. (a) Each head office must keep for each treasury with which it deals a separate treasury pass-book, in Form No. A. C. G.-8 which should contain a complete record as well as a daily total of all sums received from or paid into the treasury.

and its sub-treasuries (whether in cash, cheques or by book transfer) by itself or any of its sub-offices. Drawings from and remittances to the treasury and its sub-treasuries in cash or by cheque should be posted in the appropriate columns of the Treasury Pass Book and shown separately from drawings and remittances by book transfer. This book should accompany all remittances to, or demands on, the treasury or the sub-treasury, as the case may be, and it will be attested by the Treasury Officer or the Sub-Treasury Officer in respect of the head office transactions as they occur.

(b) The daily totals of the treasury pass-book or, if more than one pass-book is kept, the sum of the daily totals (1) of remittances and (2) drawings of all the pass-books, should agree with the corresponding entries in the Head Office Cash Book.

(c) If the head office is at the headquarters of the district, the Treasury Officer will attend the pass-book also in respect of the transactions of the sub-offices under the head office with sub-treasuries, after verification with the entries in the sub-treasury accounts. If the head office has dealings with a sub-treasury only, or if it has no direct dealings with any treasury (district or sub) but has sub-offices which deal with treasuries, the treasury pass-book is not attested by the Treasury Officer, as it would have to be sent to the district treasury by post, which would be inconvenient.

(d) The treasury pass-book must be kept in the head postmaster's personal custody, and he must himself make all the necessary entries in it.

Note.—When a head postmaster has a sub-office which deals with a treasury or sub-treasury in another district, he must, if necessary, keep two treasury pass-books, one with the treasury of his own district (if he or his sub-office have treasury transactions in his own district), and the other with the treasury of the other district. The treasury pass-book kept for a treasury in another district is not attested by the Treasury Officer, as it would have to be sent to the district treasury by post, which would be inconvenient.

Remittances to Treasury (District or Sub)

91. (a) When a remittance is to be made to a treasury (district or sub), the amount should be entered in the Treasury pass-book by the head Postmaster, and a memorandum of the remittance (Form No. A. C. G.-11) should be prepared by himself in duplicate, with an indelible pencil and carbonic paper. Separate memoranda should be prepared for cash and cheques. The memorandum should be impressed with the oblong money order stamp and signed by the postmaster. The Treasury pass-book should also be signed by the head postmaster and sent with the money and the original or upper copy of the memorandum of remittance to the treasury or sub-treasury, as the case may be. The lower or carbonic copy of the memorandum should be retained on record in the Post Office.

Note 1.—In making a remittance by book transfer (vide Rules 138 and 139 of T. R., reproduced under article 80 of this Volume), the procedure laid down in clause (a) above should be followed, except that a separate memorandum of remittance should be prepared, with the inscription "on account of money order issued by treasury" and that the certificate given by the Treasury Officer stating that the amount of the money order, including the commission, has been credited to the Post Office in the treasury accounts should be sent to the treasury in lieu of cash.

Note 2.—The Treasurer is responsible that the sum to be paid into the Treasury is entrusted to the official selected by the head postmaster, and the receipt of such official for the money given is kept for this purpose in the Treasurer's cash book. The head postmaster should be very careful to select a trustworthy official who has given security for this duty. When a sum exceeding an amount fixed by the Postmaster General has to be paid into a Treasury or sub-treasury, a clerk should be sent with it and in such cases, the postmaster should write his orders on the other copy of the memorandum of remittance, mentioning the name of the clerk selected for the purpose. The clerk should be required to affix his signature below the postmaster's orders before taking away the money. He will also be jointly responsible with the official who conveys the remittance and should, therefore, wait in the treasury or sub-treasury till the transaction is completed.

Exception 1. In partial modification of the procedure in Note 2 an official of approved service and proved character who has been exempted from furnishing security under Rule 220 of the Post and Telegraphs Manual, Volume II, may, if necessary and when specially authorized by the Head of the Circle concerned, be allowed to carry, and if he continues to be trustworthy and honest.

Exception 2.—The restriction that a clerk should accompany a remittance to the Treasury or Sub-Treasury as imposed by Note 2 above does not apply to remittances by crossed cheques.

(b) The Treasury Officer or the Sub-Treasury Officer, as the case may be, will place his signature against the entry in the Treasury pass-book in acknowledgement of the remittance and return the book to the head postmaster, who should examine it and satisfy himself that receipt of the amount has been duly acknowledged. The memorandum of the remittance will be retained by the Treasury Officer.

At places where treasury business is conducted by the Bank, remittances will be made by Post Offices direct to the Bank. The Postmaster making a remittance should specify in the remittance memo. the head of account as Posts and Telegraphs Remittances.

(c) The book of memoranda of remittance to the treasury must always remain in the personal custody of the postmaster.

(d) When a memorandum of remittance to the treasury is spoiled or has otherwise to be cancelled, the word "cancelled" should be written in ink over the head postmaster's signature across the original and duplicate copies of the memorandum, both of which should then be kept on record.

Drawings from Treasury (District or Sub)

92. (a) When money is to be drawn from a treasury (district or sub), the amount should be entered in the Treasury pass-book by the head postmaster, and a voucher (in Form No. A. C. G-12) should be prepared by himself in duplicate with an indelible pencil and carbonic paper. The voucher should be impressed with the oblong money order stamp and signed by the head postmaster. The Treasury pass-book should also be signed by the head postmaster and sent with the original or upper copy of the voucher to the treasury or the sub-treasury, as the case may be. The lower or carbonic copy of the voucher should be retained on record in the post office.

Note.—The procedure laid down in Note 2 under Article 91 (a) should apply *mutatis mutandis* in such cases. When a sum exceeding an amount fixed by the Postmaster General has to be drawn from a treasury or sub-treasury, a clerk should be entrusted with this duty. He should be required to sign for the treasury voucher on the reverse of the lower copy of the document which constitutes the office record.

(b) The Treasury Officer or the Sub-Treasury Officer, as the case may be, will initial the entry in the Treasury pass-book and return it, with the money, to the head postmaster, who should examine it and satisfy himself that the amount received corresponds with the entry in the pass-book. The Treasury Officer will retain the voucher.

(c) The books of vouchers for money drawn from the treasury will be serially numbered from 1 to 50,000 by the press at which they are printed. The serial number of each book will also be printed below the number of each voucher contained in the book. The books should be used in the order of their numbers and whenever a fresh book is about to be brought into use the head postmaster must intimate its serial number to the Treasury Officer or the Sub-Treasury Officer, as the case may be, the intimation being sent in a cover registered on postal service. The book in use must always remain in the personal custody of the head postmaster.

(d) When a voucher for money to be drawn from a treasury is spoiled or has otherwise to be cancelled, the word "cancelled" should be written in ink over the head postmaster's signature across the original and duplicate copies of the voucher, both of which should then be kept on record.

Cheques

93. At places where treasury business is conducted by the Bank, Postmasters-in-charge of Post Offices approved by the Director General may make payments on account of large postal transactions (other than money order, savings bank and cash certificate transactions) to important firms and individuals of repute by means of cheques drawn against letters of credit. Such cheques will not be drawn for amounts less than Rs. 250.

Payment on account of Money Orders, Pakistan Postal Orders, Savings Bank, Government Securities and Cash Certificates transactions may also be made at the places referred to above by the first class Head Post Offices and Sub-Offices in charge of Gazetted Postmasters by means of cheques for amounts not less than Rs. 100 separately for each kind of transactions, viz., Money Orders, P. P. O., Savings Bank Deposits, Government Securities and Cash Certificates. All such cheques drawn should be crossed and made "Not Negotiable". In the case of General Post Office, Gazetted Assistant Postmasters may be authorised to issue cheques on behalf of Postmaster who should in such cases, arrange to send specimen signatures of such officers to the Bank. In respect of the Sub-Offices in charge of Gazetted Postmasters arrangement should be made by the Head Postmaster concerned to have drawing accounts opened on their behalf with the Bank subject to the provisions of Articles 83-85.

Note.—Rules regarding cheques in Articles 113-140-A and 143-146 are also applicable to the payment by cheques contemplated in this article.

93-A. When issuing a cheque, the Postmaster will credit the amount in his accounts under the head "drawings from treasuries" by a *per contra* debit to the service or other head concerned and enter the transaction in his Treasury Pass-book. The entry will be attested by the Treasury Officer when the Pass-book is next presented to him by the Postmaster. If a cheque has not, in the meantime, been cashed, the entry will be left unattested by the Treasury Officer until the cheque is cashed.

94-A. At places where the cash business of the treasury is conducted by the Bank every cheque received in payment of Postal, Telephone and Telegraph dues, and remitted to the Bank for clearance and credit in the Posts and Telegraphs Accounts should be entered in the Treasury Pass-book and in a memo., of remittance to the treasury (Form A. C. G.-11) with a remark "By Bank cheque" in the appropriate column of the Treasury Pass-book. There will be a separate memo. for each cheque. The Bank in receiving cheques, will verify their amounts with the entries in the Pass-book and the memo., and acknowledge receipt in the Pass-book. When the cheques are cleared, the Bank will sign and return the memo. of remittance as the final receipt of the remittance. The cheques should always be endorsed "Received payment by transfer credit to.....".

Note 1.—In case of remittances referred to in this article, the memo. of remittance (Form A.C.G.-11) will be prepared in triplicate instead of in duplicate and the original (upper copy) and the duplicate copy will be sent to the Bank, the triplicate copy being retained in the Post Office. The Bank will return the original copy of the memo. to the Post Office as the final receipt of the remittance after clearance of the cheques.

Note 2.—The clearance of the cheques should be closely watched by Postmaster by comparing the receipted M. mem. with the faded entries in the Treasury Pass-book.

Sub-office Transactions with Treasuries

95. The detailed procedure to be followed by sub-postmasters in dealing with treasuries and sub-treasuries is given in Chapter II of the Posts and Telegraphs Manual, Volume VI. A Pass-book shall be maintained by sub-offices, and funds will be drawn from and contributions made to the treasuries or sub-treasuries in Form Nos. A. C. G.-13 and 14, which are prepared in triplicate. The transactions as they occur, supported by the original copies of these forms, will be communicated by the sub-offices concerned to the head office. The head office should enter the amounts in the Treasury Pass-book kept with the treasury of the district in which the sub-office is situated, and the receipts and vouchers should be placed on record in the head office. The original and duplicate copies of checked receipts and vouchers received from sub-offices should also be checked and placed on record in the Head Office.

Consolidated Treasury and Postal Receipts

96. At the end of the month the Head Postmaster should enter the total payments into and drawings from Treasuries, in words and figures, below the last transaction in the Treasury Pass-book. He should then prepare a Consolidated Treasury Receipt for each treasury in Form A. C. G.-9 for all payments made into the treasury during the month and similarly a Consolidated Postal Receipt in duplicate in Form A. C. G.-10 for all drawings from the Treasury.

97. (a) In preparing the Consolidated Treasury Receipt particulars of each payment should be entered, date by date, in columns 1 to 4 of the Form (A. C. G.-9) and the total should be struck at the foot of columns 3 and 4. The total of the amounts shown in columns 3 and 4 should agree with the corresponding monthly total of the Treasury Pass-book and with the figure included in the monthly Cash Account. A certificate of this agreement should be given by the Postmaster over his dated signature in the Consolidated Treasury Receipt which should be forwarded to the Treasury Officer not later than the 4th of the month following the month of transaction.

As prescribed in Article 503 of the Civil Account Code, Volume II reproduced under Article 80, the Treasury Officer will return the Consolidated Treasury Receipt, duly attested, by the 10th of the same month to the Postmaster. The Postmaster should then examine the Consolidated Treasury Receipt to see that (i) the month of credit in treasury accounts is written against each entry in column 3 under the initials of the Treasury Officer in column 4 of the form; (ii) that analysis of the credits by months has been made out by the Treasury Officer at the foot of the form and (iii) that the total of the analysed credits agree with the total of the columns 3 and 4. He should then submit it to the Deputy Comptroller, Posts, Telegraphs and Telephones concerned in an account envelope registered on Postal Service.

(b) A similar procedure should be observed in preparing the Consolidated Postal Receipt in Form A. C. G.-10. Particulars of drawings from each Treasury should be entered, date by date, in columns 1 to 4 of the Form and total struck at the foot of columns 3 and 4. The total of the amounts shown in column 3 and 4 should agree with the corresponding monthly total of the Treasury Pass-book and with figure included in the Cash Account. A certificate to this effect should be furnished in the Consolidated Postal Receipt over the dated signature of the Postmaster. The receipt should, then, be forwarded to the Treasury Officer concerned in duplicate, by the 4th of the month following the month of transaction.

(c) The Treasury Pass-book for the month of June should be kept open until the Daily Accounts of all the Sub-Offices for the last day of June have been received, and the Consolidated Receipts for June should include the Sub-Office transactions shown in the Supplementary Accounts for June.

(d) If the Head Post Office is not situated at the headquarters of the district or if it has an account with a treasury in another district the Consolidated Treasury and Postal Receipts should be sent to the Treasury Officer by post in postal service registered cover. The Consolidated Treasury Receipts will be returned by the Treasury Officer duly completed to the Head Post Office by registered post.

98 to 100, Deleted.

101. Whenever charge of an office which has an account with a Treasury or Sub-Treasury is transferred from one officer to another, intimation (in the form below) should be given by the relieved Officer to the officer-in-charge of the Treasury or Sub-Treasury, accompanied by a specimen of the relieving officer's signature.

"The undersigned begs to notify to the Treasury officer at _____
that he has this day been relieved of the charge of the Post Office at _____
by _____ a specimen of whose signature is given below".

*Relieving Officer.

Relieved Officer.

Remittances between Head Post Offices

102. The office or offices by which a head post office situated at a station where there is no treasury or sub-treasury will be supplied with funds and to which the surplus cash collections of such head post office will be remitted, will be prescribed by the Postmaster General in the case of first class head post offices and by the Superintendent of Post Offices, in other cases. The cash balances of such head offices should be regulated in accordance with the principle laid down in Article 73.

103. (a) The Postmaster General or the Superintendent of Post Offices will prescribe the manner in which cash remittances are to be exchanged between two head post offices, that is to say, whether they are to be sent by post, or in the charge of special carriers, such as postmen, village postmen, overlanders, or other subordinates, and also, in the latter case, whether the money is to be made over loose to the carrier or enclosed in a cash bag, or whether the remittances are to be made by means of bank bills (hundi) or otherwise.

(b) For every remittance sent by one head post office to another a remittance advice and acknowledgement (Form No. A. C. G-15) should be prepared by the remitting office, and despatched in a cover registered on postal service, addressed to the head postmaster of the office to which the remittance is made. The remittance advice should be filed in the receiving office in a separate bundle, while the remittance acknowledgement should be stamped and signed and return to the remitting office, where it should be passed to its counterfoil.

(c) When a remittance is to be sent by post, the money should be enclosed in a cash bag in the presence of the postmaster or deputy postmaster. The cash bag should be sealed with the cash seal; its weight should be noted on the remittance advice and acknowledgement, and it should then be made over to the sorting clerk under receipt (to be taken in the treasurer's cash book), for despatch inside the mail bag.

(d) When a remittance is to be sent in charge of a special carrier, the amount should be made over to the carrier, either loose or enclosed in a cash bag, in accordance with the method prescribed by the Postmaster General or the Superintendent of Post Offices. If the remittance is made over loose to the carrier, he should be required to grant a receipt for the sum in the treasurer's cash book. If the remittance is to be enclosed in a cash bag, the money together with a memo, giving full particulars of the remittance, should be placed inside the bag, and the bag should be closed and weighed in the presence of the carrier, who should be required to grant a receipt for the bag in the treasurer's cash book, where the carrier should himself enter the weight of the bag. The cash bag should be closed and sealed with the cash seal and its weight entered on the remittance advice and acknowledgement.

NOTE 1.—If the remittance received by a head office from another head office comes by post or is brought in a cash bag by a special carrier the treasurer must carefully examine the cash bag and its lock and seal and then weigh the bag. If the weight corresponds with that on the remittance advice, he should open it in the head postmaster's presence; otherwise he should make over the bag unopened to the head postmaster, who will open it in the presence of a witness. If the remittance is received loose, through a special carrier, the treasurer should count the money in the presence of the carrier and acknowledge receipt of it in the carrier's book of duty.

NOTE 2.—If money is remitted through a special carrier, the treasurer must not, on the carrier's return to the office, that an acknowledgment for the remittance has been granted by the receiving office in his book or diary and initial and date the entry in token of having carried out this transaction.

In the case of a remittance from one sub-office to another (which is a cash office and where the Headquarters of the carrier is at the receiving sub-office), the latter should acknowledge its receipt both in the carrier's diary and in the registered list.

104. Remittances between post offices are, as a rule, confined to transfer of "Cash and Stamps" from the jurisdiction of one head Post Office to that of another, but there are cases in which the bills of mail lines and branch office establishments and emergent advances given to Railway Mail Service Officials for departmental purposes are, for convenience, paid by one head post office on behalf of another and are charged in the accounts as remittances from the former to the latter.

NOTE.—In special cases where it is considered necessary to make payment through the agency of another Post Office and also when under the terms of its contract the Department is responsible for payment in the place at which it is desired, the Postmaster General may authorize remittance of the amount of salary due to a contractor for the performance of treasury work in Post Offices or for the conveyance of mails or of the transport of post or building due to a landlord drawn in the Establishment pay-bill of one Post Office to another Post Office for disbursement.

Transactions with Treasuries of States which have acceded to Pakistan

105. In every case in which it is deemed necessary to use the treasury of a State which has acceded to Pakistan (1) for paying into it the surplus collections of a post office or (2) for drawing money therefrom for departmental purposes or (3) for both purposes, the details should be discussed, and as far as possible, settled with the local authorities, by the Head of the Circle, subject to final approval by the Government of Pakistan, and a complete report should then be submitted to the Director General through the Audit Officer who will add any remarks he may wish to make on the subject and forward it to the Director General. The latter will obtain the advice of the Comptroller, Posts, Telegraphs and Telephones and then submit the proposal for the orders of the Government of Pakistan.

On the issue of orders by the Government of Pakistan, the Audit Officer will draw up detailed instructions regarding the manner in which the transactions with the Pakistan State Treasury should be accounted for and adjusted and forward a copy of these instructions to the post office and the State Treasury concerned, the Head of the Circle, the Director General and the Comptroller.

106. The arrangements to be made with a State which has acceded to Pakistan Treasury should be governed by the following general rules :—

- (a) It must be borne in mind that it is not sufficient for the Department to get rid of its surplus collections by remitting them to a convenient State Treasury or to draw from the coffers of the State money required for the postal administration, but arrangements must also be made for the earliest possible settlement of accounts with the local authorities. Money which has been received from Savings Bank depositors on which interest has to be paid by Government, or for the issue of money-orders which have to be discharged from the Government cash balance in some other part of Pakistan, must not be locked up in a foreign treasury a day longer than is absolutely necessary, but must be remitted as promptly as possible to a Government treasury and thus made a portion of the Government cash balance.
- (b) Where a State has an "account current" or a "deposit account" with a Government Treasury, arrangements should be made, whenever practicable, to adjust the remittances to the State Treasury through the Government Treasury. In such cases, the receipt granted by the State Treasury should be sent by the head post office to the Government Treasury as often as possible and should on no account be held over until after the close of the month, unless it is too late to adjust the transactions in the month in which they take place.
- (c) In other cases where such an arrangement is not possible, the State will merely receive the money for safe custody, and ultimately remit it at the cost of the Post Office under the necessary guard to the most convenient Government treasury. In cases of this kind, some delay is unavoidable, and it will be necessary to consider carefully what arrangements can be made to make the delay as short as possible, and also whether Savings Bank deposits should be received or money-orders issued at places where, at certain seasons of the year, it is impossible to promptly remit the money realised to a Government treasury.
- (d) As already stated, the exact agreement between the State, the Government treasury and the Post Office may vary in each case, but the objects to be aimed at are always the same, viz. :—
 - (i) The prevention of unnecessarily large cash balance at post offices.
 - (ii) The avoidance of remittances of money in mail bags.
 - (iii) Economy in providing funds for the Department or getting rid of surplus funds.

107. All transactions with a State should be distinctly shown in the Post Office Cash Account and included either (1) in the Consolidated Treasury and Postal Receipts to be prepared in accordance with the rules laid down in Articles 96 and 97 or (2) in the State Treasury Suspense Account. The balance of the transactions should be adjusted by (1) being lodged in a Government Treasury and duly acknowledged by the Treasury Officer in the Treasury Account or (2) in any other manner expressly ordered. Consolidated Treasury and Postal Receipts should be prepared in respect of the Jammu and Kashmir State.

107-111] SUPPLY OF FUNDS & OTHER REMITTANCE TRANSACTIONS [Contd.]

Example—If a post office and its sub-offices have spent in a Treasury Rs. 21,000 in 1 month of January, and the Treasury also received from a Postmaster Sum Rs. 12,842-59 in full partial settlement of the balance due to the Post Office, the Treasury Officer's acknowledgment must be for Rs. 21,000 plus Rs. 12,842-59 or Rs. 33,842-59. The Postmaster would make the necessary adjustment in the new Treasury Suspense Account and add an endorsement, in red ink, across the Treasury Account thus—

			Rs.	Paise.
(1) Government Treasury 31 special Account	—	—	—	21,000-00
(2) State Treasury Suspense Account	—	—	—	12,842-59
Total acknowledged by the Treasury Officer	—	—	—	33,842-59

The entry of Rs. 12,842-59 in the foregoing illustration would not necessarily be met by any corresponding entry in the Head Office Cash Account of the same month and the postmaster should leave the adjustment between the Government and State Treasury Suspense Accounts to be made by the Audit Office concerned.

108. The entries in the State Treasury Suspense Account should be completed by the Head Postmaster himself, so as to show whether there is any agreement between the State Treasury transactions included in the Cash Account and those admitted by the State Treasury Officer, or whether there are differences to be explained. Whenever the State Treasury Suspense Account shows a balance either under "payment" or "Drawings" the items of which the balance is composed, should be fully detailed, the date of adjustment of each item, viz., the date on which it is included in the accounts of the State Treasury or the Post Office, being explained at the foot of the State Treasury Suspense Account.

The State Treasury Suspense Account completed as above should be signed by the Postmaster and submitted to the Audit Office together with the certificate of balance obtained from the Treasury Officer or other responsible Officer of the State Treasury, immediately after the close of the month and at any rate not later than the 10th of the following month.

109. A list of accounts with States is given in Appendix E.

110. *Deleted.*

(B) TELEGRAPH AND TELEPHONE SECTION

General

111. (a) Disbursing Officers of the Telegraph Traffic, Telegraph Engineering and Wireless Branches of the Department obtain cash for disbursement in one of the two ways, viz., (i) by means of cheques drawn on treasuries, (ii) against letters of credit. The first method is applicable to all the Telegraph, Telephone Engineering & Wireless Divisions of the Department; all the Central Telegraph Offices and the Departmental Telegraph Offices mentioned in Article 122. It is also applicable to the Directorate General, the General Managers' Offices at Karachi and the Account Officers Telephone Revenue, who are also the disbursing officers of the General Managers' Offices at Lahore and Dacca. The Account Officers Telegraph Stores and Workshop, who are the disbursing officers of the Controller of Telegraph Stores and Superintendent, Telegraph Workshops, also obtain funds from treasuries by means of cheques drawn on them.

The second method is applicable to all the Departmental Telegraph Offices except those mentioned in Article 122.

111 (b) The Branch Telegraph Offices situated at different places are not disbursing units. These offices render their accounts to the Central or the Departmental Telegraph Offices with which they are in account. For these offices a cash interest of a moderate amount is sanctioned by the General Manager. The ordinary contingent expenses of each of these offices are paid from the interest and the amount expended is recovered by the Central or Departmental Telegraph Office by means of money order or receipt of voucher from the Branch Telegraph Office.

112. The receipts of Departmental Telegraph Offices in a State which has acceded to Pakistan may, under arrangements with that State, be paid into its State treasuries and by them remitted to the Government treasury.

113 to 116. Deleted.

Receipts

117. The Branch Telegraph Offices mentioned in Article 111 (b), which are situated at the headquarter of the Central or Departmental Telegraph Office with which they are in account send their daily collection to the office concerned through a cash overseer. The amount is receipted by the Telegraph Officer and incorporated in his Cash Book. The Branch Telegraph Offices situated at outstations send their daily collection to the National Bank of Pakistan with a challan in Form No. A. C. G.-89 in duplicate. One copy of the challan is returned to the officer who presented it after acknowledging receipt of the amount and the other copy is retained by the bank. All the receipted copies of challans for a particular month are sent by the Branch Telegraph Office, with which it is in account, for submission to the Audit Office along with the Primary Abstract.

Pay and Travelling Allowance Bills

118. Pay and travelling allowances of the Branch Telegraph Offices mentioned in Article 111 (b) are paid by the Central or Departmental Telegraph Offices with which they are in account and the amount is remitted by means of money-order.

Account Procedure

119. Deleted.

120. In the monthly Primary Abstract of Telegraph Offices, except the Telegraph Office at Rajshahi, and the Account Currents of Telegraph, Telephone Engineering and Wireless Divisions, the drawings from and payments to treasuries will be shown under the sub-heads "Drawings from Treasuries" and "Payments into Treasuries" under the head "Remittances" on the receipt and expenditure sides respectively. In the case of Telegraph Office at Rajshahi which draws funds from the Divisional Engineer, Telegraph, Rajshahi, the drawings from and payments to D. E. T., Rajshahi will be shown under the sub-head "Telegraph Remittance" under the head "Remittances within the same Audit Office."

Supply of Funds from Treasuries

General

124. The procedure relating to drawings from and payments to treasuries is laid down in the rules reproduced below.

The Central Telegraph Offices and the Departmental Telegraph Offices mentioned in Article 122 which are supplied with funds from Treasuries draw funds on cheques without letters of credit under the provisions of Rule 523 of T. R. Cheques drawn by them will, like Public Works Department cheques, be cashed by the Bank without any limitation, if otherwise in order, without the intervention of the Treasury Officer.

The Departmental Telegraph Offices which draw funds from treasuries against letters of credit draw funds on the presentation of a voucher in Form No. A. C. G-62 and follow the procedure prescribed in Article 92.

(Rule 442 of T. R.)

Receipts

Whenever money is sent to a treasury or sub-treasury the Telegraph Officer who sends it must forward with each remittance a remittance book, on which the Treasury or Sub-Treasury Officer (or the Accountant and Treasurer when the remittance is under Rs. 500) will note his initials as a receipt, and "chalan" or memorandum of particulars of payment which will be retained (and in the case of a sub-treasury, forwarded with its accounts to the district treasury). The Treasury or Sub-Treasury Officer or the Accountant and Treasurer, as the case may be, will furnish the Telegraph Officer with a separate receipt as his voucher for payment. The remittance book will be a simple memorandum book with date, particulars and amount of remittance and place for initials of the Receiving Officer.

(Rule 520 of T. R.)

Telegraph Officers are prohibited from opening any deposit account with civil treasuries. Every payment made by a Telegraph Officer to a treasury must be to the credit of Government as a "Telegraph Remittance".

(Rule 531 of T. R.)

Adjustment by bank transfer of the payment of municipal taxes on Government buildings

The following procedure has been prescribed to regulate the bank adjustment of payment of municipal taxes in :—

Divisional Officers (Engineering and Wireless), Departmental Telegraph Offices and Radio Offices which obtain funds direct from treasuries.—These officers should, on receipt of the bill, issue a cheque in favour of the Treasury Officer and request him to credit the amount to the account of the Municipality or the Local Board, as the case may be. The amount should at the same time be charged in the Primary Abstract to the head "Rates and Taxes", the charge being supported by a receipt to be obtained from the Treasury Officer in token of his having received the cheque.

(Rule 536 of T. R.)

The issues of money from treasuries are made only to or by order of officers in recognised charge of division or store depots (except the Karachi Store Depot) or certain selected Departmental Telegraph Offices, and are entered in the treasury accounts or remittances (or transfers of public money) from the treasury to the Telegraph Branch of the Pakistan Telegraph and Telephone Department.

Note.—Payments for the Karachi Store Depot are made by the Senior Accounts Officer Telegraph Branch, Karachi.

(Secs 112 of A.C. Code, Vol. II.)

Whenever a relief from charge of a division, Store Depot (other than the Karachi Store Depot) or an office which draws funds from a treasury is ordered on account of transfer, leave, suspension or otherwise, the relieved officer should intimate the fact and send a specimen of the signature of the relieving officer to the Treasury Officer. In cases, however, where an officer dies or leaves his post, the intimation and the specimen signature should be sent by the officer's immediate superior.

(Rule 172 of T. R.)

Note.—The officers who draw funds from treasuries are supplied departmentally with numbered cheque books and, before bringing one into use, they will advise the Treasury Officer of its number for record in the register of cheques paid (Form 41).

(Rule 148 (2) and (3) of T. R.)

Balances found to be due to foreign telegraph administrations for messages sent by their lines will be paid by Treasury Officers on presentation of certificates signed by the Accounts Officers, Telegraph Check Branch, Officers of the Deputy Comptrollers, Posts, Telegraphs and Telephones.

(Rule 211 of T. R.)

Officers-in-charge of Telegraph Engineering and Wireless Divisions and Telegraph Store Depots (except the Karachi Store Depot) and Superintendent in charge of the Departmental Telegraph Offices at Karachi, Lahore and Dacca, who may be authorised by the Deputy Comptroller, P. T. & T. concerned (in accordance with the rules in the P. T. & T. Initial Account Code) may draw cheques on specified treasuries and thus obtain the fund required by them for departmental disbursements. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

Note.—The Provisions of Rules 247, 249 and 250 regarding cheques: payments to Sub-Divisional Officers, Pass-books and monthly withdrawal apply mutatis mutandis.

(Rule 211 of T. R.)

Sub-Treasuries

A Divisional Officer or a Sub-Divisional Officer may, by previous arrangement with the Treasury Officer concerned, obtain funds by cheques drawn on Sub-Treasuries.

(Rule 224 of T. R.)

[Payments made on cheques should be recorded in the register of cheques paid (Form 42), prescribed for the Railway Department, but no entries will be made in the column for "balance" there being no letters of credit. The paid cheques should be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) Serial Number, (2) Number of the cheque, and (3) Amount of the cheque.

(Secs 101 and 104 of A.C. Code, Vol. II.)

A Divisional Officer authorised under Rule 246 of T. R. to draw cheques on the treasury may empower any of his Sub-Divisional Officers to draw against his own account. Separate accounts for Sub-Divisional Officers should not be opened either at the head or at sub-treasuries; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under this authority will be charged off in the same way as if drawn by himself. But if the Divisional Officer has intimated any limitation on the drawings of a Sub-Divisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation, in the manner prescribed in Rule 194 of T. R.

121-131] SUPPLY OF FUNDS & OTHER SIGNIFICANT TRANSACTIONS [CHAP. 3]

1. The amounts of all Public Works Office cheques cleared on the last day of the calendar month. The letters of instruction will, therefore, specify the date of clearance and the retention of the month in which clear and the instructions should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance is not available for drawings in subsequent months.

When the funds are required for a Sub-Divisional Officer at a distance, treasury bills that with which the Divisional Officer himself deals, the latter should get himself placed in touch with that treasury (vide Rule 54 of T.R.), and then empower his subordinate to draw against his accounts. Funds should not be made available for such a purpose by means of remitted transfer receipts.

(Rule 54 of T.R.)

[The amount of each cheque paid or to be recorded, also in a pass-book or list of cheques cashed (Form 66), which must remain with the Divisional Officer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury, being taken from the daily sheets.

Note.—A Divisional Officer at the headquarters station should send his pass-book to be written up every week; that of a Divisional Officer at a distance may be forwarded at longer intervals, but the dates should be fixed. A Divisional Officer, having banking accounts with two treasuries will, of course, have two pass-books.

(Rule 54 of T.R.)

[The Treasury Officer should arrange to have a month's statements very early in the month with the Divisional Officer, i.e., he should have the pass-book written up in respect of cheques cashed during the month, and issue a consolidated receipt for the whole of the statements received from the Divisional Officer and his subordinates during that month, vide Rule 549, 551 and note below Rule 542. He should also furnish the Divisional Officer with a certificate of total issues as follows:—

I, I hereby certify that the total issues made from this treasury on cheques drawn against the account of Mr. _____ Officer-in-charge, District _____, amounting to Rs. _____ (in words)

(Rule 55 of T.R.)

122. The Departmental Telegraph Officers at Kishida and Saidpur are supplied with funds from treasuries by means of cheques and remit their receipts to the treasury.

For this purpose the Officers-in-charge of these offices are placed by the Audit Officer in account with a treasury.

123 to 129. Deleted.

Cheques

130. The rules regarding cheques prescribed in Articles 137 to 145 apply also to Central and Departmental Telegraph Officers authorised to draw cheques on treasuries. These officers should make all large payments by means of cheques payable at treasuries.

1. When Postal service money-orders have to be issued by officers of the Department who are authorised to draw funds from treasuries by means of cheques, a cheque for the total amount of the money-orders drawn in favour of the postmaster of the office of issue should, whenever practicable, be sent to the post office together with a list of the money-orders which it is desired to issue.

131. Deleted.

Engineering, Stores and Telegraph Workshops

General

132. Divisional Engineers in charge of Telegraph Engineering Divisions, Officers-in-charge of Telegraph Store Depots, other than the Karachi Store Depot and the Account Officers, Telegraph Stores and Workshops, obtain funds from treasuries by means of cheques. For this purpose these officers are authoritatively placed by the Audit Officer in receipt with one or more treasuries. Sub-Divisional Officers may also draw cheques on treasuries against the drawing accounts of the Divisional Engineers concerned to obtain funds for contingent and works expenses subject to the restrictions prescribed in Chapter III of the Posts and Telegraphs, Initial Account Code, Volume II.

133. Without making arrangements through the Audit Officer, no officer is authorized to draw cheques on a treasury other than the one with which he has been placed in receipt by the Audit Officer.

Limits on Sub-Divisional Officer's Drawings from Treasuries

134. The Divisional Engineer concerned will lay down from time to time the maximum amount which a Sub-Divisional Officer may draw during a month from each treasury.

All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Sub-Divisional Officer and to the Treasury Officer concerned.

1. For this purpose, a Divisional Engineer may require the Sub-Divisional Officer to submit by a specified date, an estimate of his probable requirements for a definite time.

2. The limit when fixed should be for the current month of the Sub-Division and the date of commencement and termination of the month must be specified in the intimation to the Treasury Officer.

(Rule 147 of P. R.)

Limitation of Balances

135. The Head of a Circle should fix a certain sum as a working cash balance for each Divisional Engineer under him and communicate the amount so fixed to the Audit Officer concerned. The amount of the working cash balance should, in far possible, be constant throughout the year.

136. Officers authorized to draw cheques on treasuries should, as far as possible, make all large payments by means of cheques payable at treasuries. For the disbursement of charges for petty sums under ten rupees which should not be paid by cheques (vide Article 144) and other charges which naturally are paid in cash, e.g., the wages of labourers, etc., they may draw money from time to time from the treasury by cheques to replenish the cash chest. Such cheques should, however, be drawn for the minimum of cash actually required to meet current disbursements, and if it is found at any time that the balance in hand is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days if the treasury is not situated at an inconvenient distance, the surplus should be returned to the treasury.

1. See Rule 1 under Article 135.

2. For work going on at a treasury station, no more money should be drawn at once than is just sufficient for one day's or two days' payments. For work going on at a distance from a treasury station, no more money should be drawn at once than is really necessary to keep up the work till money can be drawn again. There are, however, some exceptional places in which a rigid adherence to this rule would be impracticable, but even in such places the balance in hand should be kept as low as possible.

Cheques

137. Cheque books are supplied by the Deputy Controller, Posts, Telegraphs and Telephones concerned to the Departmental Officers authorised to issue cheques on treasuries, on receipt of the printed requisition form, which is inserted in each book towards the end. The requisition should be signed by the Disbursing Officer. Not more than one cheque book is supplied on a single requisition.

(Rules 140 and 141 of T. R.)

138. Immediately on receipt of new cheque books, the Disbursing Officer should count the cheques and sign the count certificate provided in each cheque book. An entry showing the receipt of the cheque books will then be made in the Register of cheque books maintained in each office in Form No. P. W. A-52.

(Rule 112 of T. R.)

139. A separate cheque book should be used for each head treasury or sub-treasury except by the offices using cheque performing machines. The drawing officer should notify to the treasury or the bank upon which he draws, the number of the cheque book which from time to time he brings into use and the number of cheques it contains. In the case of sub-treasuries, the advice shall ordinarily be sent through the district treasury; but in cases of emergency, it may be sent direct to the Sub-treasury Officer, a copy being forwarded simultaneously to the Treasury Officer. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the exact number of cheques made over to the relieving officer. The loss of a cheque book or blank cheque forms should be notified promptly to the Treasury Officer or the Bank with whom the disbursing officer concerned has a drawing account.

(Rules 120, 121, 124, 125 of T. R.)

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

(Rule 113 of T. R.)

140. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted, thus "under rupees thirty only" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and similarly "under rupees eight hundred only" will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviations such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner proscribed for vouchers in Article 18 (c). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word *one* into *four* by prefixing an "f" and changing the "e" into an "r" the figures being easily altered to correspond. The word *twenty*, if written carelessly, has also sometimes been changed into *seventy*. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the Treasury Officer should examine the words and corresponding figures with special care.

NOTE 1.—The cross entry is not necessary if the amount in words is typed perforated by a special stamp writing machine.

NOTE 2.—All cheques should be written in Stationery office Registration ink obtainable from the Controller of Printing and Stationery.

NOTE 1.—No cheque shall be issued with restrictions or alterations. If corrections or alterations in a cheque become necessary, then it should be cancelled and destroyed by burning in the immediate presence of the authorising officer and a fresh cheque should be issued under immediate advice to the drawee.

(Rule 116 and (ii) of T. R.)

140-A. (a) Cheques drawn in favour of Government officers and departments in settlement of Government dues should always be crossed "Account payee only—not negotiable".

(See rule 1 under Article 113)

(b) In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate or local bodies, firms, private persons or Government servants (in respect of their personal claims) shall always be crossed.

Where payments are not made by means of crossed cheques, on the specific request by the payee, order cheques only should be issued.

Subject to any instructions received from the payee, a cheque shall be crossed "..... & Co." with the addition of the words "Not Negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque specially (instead of by the general crossing "..... & Co.") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/c payee only not negotiable".

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

NOTE.—The procedure prescribed in this rule applies mutatis mutandis to Pakistan Postal Orders and bank drafts used for remittance of money on Government accounts.

(Rule 117 (1) of T. R.)

141. If a limit has been set by the Divisional Engineer on the drawings of a Sub-Divisional Officer under the provisions of Article 134, the limit prescribed for the drawings on each treasury during a month should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the Sub-Divisional Officer should watch that the limit is not exceeded, by deducting from it, on the reverse of the counterfoil the amount of each cheque as it is drawn. The undrawn balance at the close of the month should not be carried forward to the next month.

1. In the absence of a monthly limit on his drawings the drawing officer should enter on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and the total of his drawings during the month, and carry forward these total to the next counterfoil, thus enabling himself, from time to time, to exercise an independent cheque on the postings in his cash book.

142. When an officer is authorised to draw cheques on sub-treasuries, he should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible. Where Sub-treasuries are in charge of persons not acquainted with English, bi-lingual cheques shall be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

(Rule 118 of T. R.)

143. Every cheque in favour of a Government Officer in payment of the establishment and contingent bills must be made payable in order only.

[Rule 137 (1) of T. R.]

144. As a general rule, cheques should not be issued for a sum of less than Rs. 10 unless this is permissible under the provisions of any law or rule having the force of law. Cheques shall be payable at any time within three months after the month of issue; thus a cheque bearing date any time in January is payable at any time up to 31st April. If the currency of cheque should expire owing to its not being presented at the treasury for payment within the period specified above, it may be received back by the drawer who should then destroy it and draw a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the Cash Book but not in the column for payment, a note being made at the same time against the original entry in the Cash Book.

[Rules 139 and 142 of T. R.]

NOTE 1.—In the case of the Postal Section of the Public Post Office Department the lowest sum for which a cheque may be issued is Rs. 100 for Money Order, Savings Bank, Savings Certificate and Government Security Transactions and Rs. 250 for all other transactions.

NOTE 2.—Customs Department is authorized to issue Cheques in favour of the Post Office for sums less than Rs. 10 for remittance by Money Order of refunds arising out of assessment of customs duty on Postal parcels.

NOTE 3.—Income-Tax Department is authorized to issue cheques in favour of the Post Office for sums less than Rs. 10 for remittance by Money Order of refunds of Income-Tax.

145. If a Disbursing Officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer or the Bank drawn on, forwarding for signature a certificate in the following form. If after search through the lists of cheques paid, the Treasury Officer or the Bank finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards, the Treasury Officer or the Bank will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped". The Disbursing Officer, on receipt of the certificate duly signed by the Treasury Officer or the bank will enter in his account the original cheque as cancelled, and may issue another.

*Certified that cheque No. _____ dated _____ for Rs. _____ referred by the Disbursing Officer to have been drawn by him on this treasury Bank in favour of _____ has not been paid, and will not be paid if presented hereafter.

_____ Treasury/The Bank.

This _____ 19__.

Treasury Officer.

The Bank.

[Rule 143 of T. R.]

CHAP. II] SUPPLY OF FUNDS & OTHER REMITTANCE TRANSACTIONS [145-A-150

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

- (a) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or
- (b) if it is posted to the payee in pursuance of a request for payment by post, on the date when the cover containing it is put into the post.

The rule applies *mutatis mutandis* to a cheque in payment of Government dues or in settlement of other transactions received and accepted in accordance with the provisions of Article 155.

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

(Rules 80 and 166 of T. R.)

146. When it is necessary to cancel a cheque, the cancellation should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in his possession, he should promptly request the Treasury Officer or the Bank to stop payment of the cheque and, on ascertaining that payment has been stopped he should write back the entry in his Cash Book by exhibiting the amount of the cheque as minus figure on the payment side in the "Bank or Treasury" column. A counter-reference should be given in the Cash Book against the original, to the second entry of the cheque.

(Rule 164 of T. R.)

147. Deleted.

Imprests of Sub-Divisional Officers, subordinates, etc.

148. An imprest or a standing advance of a fixed sum of money is given to a subordinate working under a Divisional Engineer to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Engineer in accordance with such rules, and subject to such restrictions, as may be laid down by the Government of Pakistan.

149. The imprest-holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash. Detailed rules regarding imprests and imprest accounts of Attached Officers and Subordinates are given in Chapter III of the Engineering Account Code.

Settlement of Accounts with Treasuries

150. The procedure to be followed by Divisional Officer for the settlement of accounts with Treasuries is given in Chapter X of the Engineering Account Code.

CHAPTER 6.—Supply of Stamps

Introductory	151	British Penny Postage Stamps	159
Post Offices	152	International Reply-Coupons	160
Railway Mail Service Offices	157	Commonwealth Reply-Coupons	161

Introductory

151. Rules for the supply and distribution of stamps of all descriptions (including postage stamps) laid down by the Government of Pakistan are reprinted as Appendix 5 to this Code.

Post Offices

152. The Officer in charge of each post office is required to hold a stock of ordinary postage stamps and revenue stamps of such denominations as are frequently required for sale to the public or for supply to Railway Mail Service offices, and of such aggregate amount as may have been fixed for the post office. The maximum value of stamps to be kept in stock will be fixed for first class head post offices by the Postmaster General and for head sub and branch post offices under the control of a Superintendent of Post Offices by the latter.

NOTE 1.—The word "stamps" in this Article and in Articles 153 to 158 includes postage stamps, revenue stamps, envelopes, postcards, and wrappers for newspapers and packets.

NOTE 2.—Detailed rules regarding stocks of stamp balances of post offices are given in Chapters I and 2 of the Posts and Telegraphs Manual, Volume VIII.

152-A. The officers-in-charge of the Head and Sub-offices where there may be demand for the Central Excise Revenue Stamps are required to hold a stock of such stamps. They should obtain their requirements of these stamps of various denominations for sale to the public, from the local treasuries or sub-treasuries in the same way as other stamps (vide Article 153). The aggregate value of such stamps to be kept in stock of the Post Office shall not at any time exceed the maximum value of the stamps as fixed by the Head of the Circle. Arrangements for the sale of these stamps should be made on the same lines as indicated in Article 154.

NOTE.—The Branch Post Offices in areas where there is an appreciable demand for the Central Excise Revenue Stamps are also authorised by the respective Heads of Circles to sell such stamps. They should obtain their requirements of the stamps from their respective account officers in the same manner as other stamps.

153. Officers-in-charge of post offices will obtain their requirements of stamps, not exceeding the maximum stamp balances, from treasuries on payment of cash in accordance with the procedure prescribed in Appendix I. Payments into the Treasury for the purchase of stamps should be accompanied by a requisition in Form A. C. G.-39 which will be retained by the Treasury Officer.

NOTE.—At places where treasury business is conducted by the Bank, the requisition referred to in this article should be prepared in duplicate as the extra copy is required by the bank.

154. Postmasters will arrange for the sale of stamps held in stock by them in the manner laid down in Rule 45 of the Posts and Telegraphs Manual, Volume VI, and must satisfy themselves, from time to time, that the balances held by the different officials in their offices are correct. The name of each official to whom stamps are supplied and the value of the stamps given to him should be entered in a memo. and he should be required to sign the memo. against the entry of his name in acknowledgement of the receipt.

155. The balances actually held in stamps in sub and branch offices and in the head office itself at the close of a month should be shown by the Head Postmasters in the cash balance reports submitted by them to the Audit Office with the monthly cash accounts. The balances actually held in Central Excise Revenue Stamps should be shown separately in the cash balance report.

156. (a) When postage stamps and stationery are lost or damaged, or become useless or obsolete, the value thereof should be written off under the orders of the competent authority. Detailed rules about losses are given in Article 25.

(b) When damaged, useless or obsolete postage stamps or stationery are held by a Postmaster, the orders of the competent authority should be applied for to write off their value in the accounts. In every such case, a copy of the order sanctioning this procedure should be communicated direct to the Audit Officer and the postage stamps or stationery to which the order relates should be submitted to him by the Postmaster in support of the charge in the Schedule of Unclassified payments.

Railway Mail Service Offices

157. When stamps are advanced to a mail office of the Railway Mail Service, the officer in charge of the mail office should be required to grant a receipt countersigned by the Superintendent, Railway Mail Service for the value of the stamps supplied to him. The stamps advanced to Railway Mail Service officials will be shown in the accounts of the post office as part of its stamp balance. The separate receipts of Officers-in-charge of Mail Offices should be renewed on the 1st July each year and also whenever the charge of Mail Office is transferred from one officer to another. When further supplies of stamps are required they may be purchased from any post office out of the money realised from the sale of stamps advanced by the post office.

158. *Deleted.*

ANNEXURE A

(Not printed)

British Penny Postage Stamps

159. (a) Certain Post Offices are authorised by the Postmaster General to keep a stock of British Penny Postage Stamps for sale to the public. Indemnity for the stamps should be submitted to the Audit Office, quarterly on 1st February, 1st May, 1st August and 1st November of each year. A list of all such Post Offices should be furnished to the Audit Office concerned, and changes made therein from time to time should also be communicated to it. On receipt of a supply of the stamps, the Postmaster will credit their face value in the schedule of unclassified receipts, treat them as a part of the cash balance and account for them under the head "other stamps" in the cash balance report.

Note 1.—All indemnity Audit Office must be for full sheets of British Penny Postage Stamps.

Note 2.—Post Offices not authorised to hold a stock of the British Penny Postage Stamps may, when necessary, obtain them from the nearest Post Office authorised to keep a stock of such stamps. In case the stamps received are not actually sold within one month of their receipt they should be returned to the Post Office from which they were obtained.

(b) When British Penny Postage Stamps are accidentally destroyed their face value should be written off by the Head Office under the authority of the Postmaster General, provided that the amount does not exceed Rs. 250. But when the stamps are merely damaged or rendered useless, the Head Postmaster should obtain the orders of the Postmaster General to write off their face value in the accounts of the Head Office and submit the authority in original to the Audit Office with the damaged stamps in support of the charge in the schedule of unclassified payments. The Audit Office will check the validity of the write-off and forward the stamps to the Superintendent, Foreign Post, who will keep all such stamps in his custody till the end of each quarter and then forward them to the British Post Office and claim for refund of their value through his general Exchange Account with London.

International Reply-Coupons

160. (a) By arrangements made with the International Bureau at Bern, Post Offices in Pakistan are authorised to hold stock of International Reply-Coupons for sale to the public and to exchange them for Pakistan Postage Stamps. These coupons are printed on paper bearing as a water-mark the letters "U. P. U." in large characters and under the supervision of the International Bureau which supplies them to the Postal Administrations at cost price.

(b) Every Head Post Office, where there is a demand for reply-coupons, will be supplied by the Deputy Comptroller, Posts, Telegraphs and Telephones, with a stock of reply-coupons for sale to the public both at the head office itself and at sub and branch offices in account with the head office. The coupons will be received from the Deputy Comptroller accompanied by an invoice (in duplicate).

(c) On receipt of the reply-coupons from the Deputy Comptroller, Posts, Telegraphs and Telephones, they must be carefully counted and the number compared with the entry in the invoice by the Postmaster himself, who should see that the number advised is received. The invoice should then be receipted by the Postmaster and stamped with the date-stamp. The original or upper part of the invoice should be cut off and returned by first post to the Deputy Comptroller, the duplicate being filed.

(d) Any discrepancy between the number of coupons received and the number invoiced should be reported at once to the Deputy Comptroller, and a note should also be made on the invoice with which the coupons were received. If no such report is made to the Deputy Comptroller at the time of receipt of the coupons, the Postmaster will be held responsible for the value of any coupons that may subsequently be found short.

(e) The value at 10½ annas each, of the number of coupons received, should be shown in the receipts as an unclassified receipt, the number and date of the invoice being quoted in the schedule of unclassified receipts.

(f) Before a reply coupon is handed to the purchaser it must be stamped with the date stamp in the circular space provided for the stamp of the office of origin.

(g) Rules regarding the exchange of reply coupons are laid down in Article 120.

(h) The receipt, sale and balance of coupons in a Post Office will be shown in a *Plural and Minor memo.* at the foot of the Cash Balance Report in the manner prescribed in clause (c) of Article 363.

Note.—When reply coupons become spoiled either through the negligence of postal officials or through circumstances beyond control, the spoiled coupon should be sent for destruction to the Deputy Comptroller, Posts, Telegraphs and Telephones, who will either cause the full value (at 15 Paisas each) of such coupons to be written off in the accounts of the Post Office concerned, or will issue, to that office, an equal number of fresh coupons to replace the spoiled ones. When the value is written off, the amount should be charged in the accounts of the Post Office concerned as an unclassified payment.

Commonwealth Reply-Coupons

161. All Post Offices in Pakistan which sell Commonwealth Reply-Coupons are authorised to hold stock of Commonwealth Reply-Coupons for sale to the public at the rate of 19 Paisa for each coupon. The coupon will be supplied by the Deputy Comptroller, Posts, Telegraphs and Telephones, to the Post Office concerned. The procedure to be observed in connection with the supply, sale, exchanges, etc., of these coupons should be the same as that for Commonwealth Reply-Coupons. The coupons are valid for exchange only within the Commonwealth for a postage stamp or stamps of the value of 19 Paisa each, if presented at a Post Office in Pakistan.

Exception.—Commonwealth Reply-Coupons issued in Palestine are exchangeable in Pakistan and vice versa.

CHAPTER 7.—Cash

Introductory	—	—	162	Annual Cash Balance certificate	...	177
Cash Book—	—	—				
(a) Order	—	—	168	Verification of balances by Inspecting		
(b) Verification	—	—	171	Officers	...	178
(c) Balancing	—	—	174			

Introductory

162. Every Government servant is personally responsible for all Government money which passes through his hands and for the prompt record of receipts and payments in the prescribed account as well as for the correctness of the account in every respect. The private cash or accounts of a Government servant may, on no account, be mixed up with the public cash or accounts.

A Government Officer who handles Government money should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government Officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Government account.

(Rule 77 (ii) of T. R.)

163. The term 'cash', as used in this chapter, includes legal tender coins, currency notes, cheques payable on demand, remittance transfer receipts and demand drafts, Government Securities, deposit receipts of Banks, debentures and bonds accepted as security deposit, whether from contractors or from employees of the Department, should not be treated as cash.

1. In the case of Post Office, the term 'cash' also includes the face value of such Postage stamps and postal stationery as may be held in stock. International and Commonwealth Reply Coupons and postage (or articles in deposit) also form part of the general cash balance of a Post Office.

164. Departmental receipts may ordinarily be realised in legal tender coin or currency notes only. Government currency notes of all denominations are now universal legal tender irrespective of the circle of their issue and are received by all Government Officers in payment of Government dues or in settlement of other transactions.

(Rule 78 of T. R.)

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

(Rule 106 (i) of T. R.)

164-B. The employment of peons 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 trustworthiness should only be selected and, in all cases, when the amount to be handled is large, one or more guards should be sent to accompany the messenger.

[Rule 77 (iii) of T. R.]

165. (a) At places where treasury business is conducted by the Bank, cheques on banks which have clearing accounts with the State Bank or the National Bank will be accepted in payment of Government dues or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipts will not be granted when a cheque is tendered. A receipt for the actual cheque only will be given in the first instance, but if the person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared.

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

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

as per Challan No. _____

(b) In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenderer but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

Cheques tendered in payment of Departmental dues should be credited in the accounts as soon as received. In the event of a cheque being dishonoured by the bank, the original entries in the Cash Book should be reversed.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring such payment must take precautions to ensure that their cheques reach the proper Government officer authorised to receive the payment at the latest on the day before the date on which the payment has to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered, while those received after will not be accepted in any case.

[Rule 79 of T. R.]

Note.—The rule in this Article is applicable to the Telegraph Branch only.

165-A. (a) Cheques may be accepted from the public in any posts and telegraphs transactions provided that—

(i) The cheques are drawn on banks situated in the same place as the Post Office at which the cheques are presented and included in the list of banks furnished by the respective Heads of Circles to the Post Offices where the Cheques are likely to be presented ;

(ii) the amount involved is not less than Rs. 20 ; and

(a) The bank concerned gives a guarantee, in the form prescribed in the P. & T. Guide, renewable annually, and the amount does not exceed the limit of the guarantee.

Note 1.—Cheques drawn on banks whose guarantees have expired will not be accepted. They are refused by the banks concerned.

Exception 1.—The conditions of this clause do not apply to the Telephone subscribers who may at their discretion pay the bill on account of rent of telephone lines and instruments and trunk tolls by cheques drawn on any authorized bank, whether it may be a local bank or the one located at an institution. When a cheque drawn on a bank at an institution is received by a Postmaster, he should endorse it in favour of the Postmaster of the station in which the bank is located, treating the transaction as one of remittance from one post office to another. The Postmaster of the institution shall be responsible for the prompt clearance of the cheque. Subscribers should be given receipts on the usual form (Eng-9) with the following added therein :—

By cheque on

Bank

N. B.—If crossed cheques are received by Postmasters on account of Telephone dues, drawn on banks situated at places where the treasury business is not conducted by a branch of the State Bank of Pakistan or the National Bank of Pakistan, they will be sent to a branch of the State Bank of Pakistan or the National Bank of Pakistan for being credited to the Post Office accounts. As this procedure involves payment of commission on institution cheques, the amount of commission should be recovered from the subscriber by the Telephone Revenue Office in the subsequent or a supplementary bill whichever is earlier, if not already. The amount to be included in the Daily List of collections (Article 193) should be the amount drawn in the cheque less commission while the amount of commission should be credited separately in the schedule of Unclassified Receipts which will be taken usually by "Postal fees and other receipts". The amount of commission paid by the Post Office for acceptance of the cheque should be charged to the Post Office—Other Contingencies.

Exception 2.—The conditions of this clause do not also apply to cheques presented for the purchase of Savings certificates under Rule 54b of the Post and Telegraphs Manual, Volume VI.

Exception 3.—A bank's guarantee may be dispensed with in the case of cheques issued by officials of the States acceded to Pakistan acting in their official capacity and drawn in favour of the Pakistan Post Office and Pakistan Telegraphs and Telephone Departments in connection with the Post and Telegraphs transactions, provided the officials issuing the cheques are serving in the State acceded to Pakistan with which the Pakistan Post Office and Pakistan Telegraphs and Telephone Departments maintain relations as detailed in Appendix E to this code and provided such cheques are otherwise in order.

Exception 4.—Cheques cannot be accepted for issue of Roadway Revenue License.

Exception 5.—Cheques not covered by bank's guarantee may be accepted in payment of postage from the holders of Travelling Machine Licenses.

(b) Postmasters should arrange to obtain from the members of the public who wish to make payments of postal dues other than those mentioned in the Exceptions under clause (a) above, by means of cheques, the guarantee referred to in clause (a) of this Article. These guarantees should be carefully filed and indexed and a request for renewal should be issued a month before the renewal falls due.

(c) If any firm or individual, who wishes to make use of the system of payment by means of cheques at Post Offices in connection with P. T. & T. transactions, is unable to produce the guarantee referred to in clause (a) of this Article, the firm or the individual will be given the option of requiring an approved local bank to draw on behalf of the firm or individual its own pay orders or cheques either on itself or on some other approved local bank in favour of the P. T. & T. Department and a specimen signature of the bank's officer who draws such a cheque or pay order should be furnished to the Post Offices where the cheque or pay order is likely to be presented.

165-B. Cheques received in payment of Postal, Telegraph and Telephone dues should be brought directly to account in the Cash Book or in those initial receipts from which the cash book is posted. They should also be entered in a Register of cheques received and cleared (Form A. C. G-28) to exercise a watch over their encashment and action should be taken for the clearance of the cheques as soon as they are received. The Head of the office should verify personally at the close of the day that all the cheques forming part of the cash balance of his office have been duly entered in the register of cheques received and they have been received in bona fide transactions. In the event of a cheque being discovered the original entries in the Cash Book should be written back.

Note 1.—For "Note" below Article 196.

Note 2.—Written back in respect of the dishonoured cheques entered in payment of telegrams is an amount by treated as the amounts as deduction from "Rent of telephone", etc. The subsequent entries of value credit should be made both in the Post Office daily list and in the Schedule of Telegraph Receipts.

165-C. At places where there are offices of the State Bank of Pakistan, the treasury business is, for the most part, conducted by the State Bank of Pakistan. At other places where there are branches of the National Bank of Pakistan, which act as Agents of the State Bank of Pakistan, in accordance with the provisions of the State Bank of Pakistan Order, 1948, the treasury business is conducted by these branches of the National Bank of Pakistan.

(Rule 428 of T. R.)

165-D. At places where the treasury business is conducted by the State Bank of Pakistan or any branch or agency of the State Bank including any branch of the National Bank of Pakistan which acts as the State Bank "Credit Chalcans" or "Pay Orders" issued by approved Banks (a list of which appears in Appendix 28) should be accepted by Post and Telegraph Offices, when presented in lieu of cash for any transactions of the Post and Telegraph Department. Such "Credit Chalcans" or "Pay Orders" should, however, be issued by branches of approved Banks situated in the same place as the Post and Telegraph Office at which they are presented.

The "Credit Chalcans" and "Pay Orders" should be treated like the treasury credit certificates, which are accepted by the Post and Telegraph Office in lieu of cash and entered in the accounts of the Post and Telegraph Office concerned by *per contra* debit to the head "Resistances to Treasury". The "Credit Chalcans" and "Pay Orders" should be forwarded (in lieu of cash) to the Bank as a "Post and Telegraph Resistance" along with the Treasury Pass Book as provided in Paragraph 245 (2) of the Posts and Telegraphs Manual, Volume VI.

165-E. At places where treasury business is conducted by the banks, cheques drawn on the State Bank or the National Bank or on Banks having clearing accounts with the State Bank or the National Bank may be accepted without a Bank's guarantee in all P. T. & T. transactions when such cheques are drawn by Government Departments (including the Railways) or by Government officers acting in their official capacity and provided such cheques are otherwise in order.

Cash Book

(a) Upkeep

166. Every officer of Government who is authorised as a regular arrangement¹ to receive money or make payments on behalf of Government must keep a Cash Book in the form prescribed for the purpose. Government servants who are only

entrusted with fixed imposts or temporary advances of money are not required to maintain a Cash Book, but only to render accounts of their disbursements in Imprest Cash Accounts in the prescribed form. Officers in charge of Departmental Telegraph Offices and Radio Offices who hold fixed cash imposts are, however, required to maintain a Cash Book in the form prescribed for them. Head Record clerks of Railway Mail Service Divisions are also required to keep a Cash Book showing their receipts and disbursements.

In the Director General's Office as well as in the Postmasters General's offices (including the Dead Letter Offices attached to them) a cash book in Form T. R. 4 should be maintained in which all receipts on account of establishment pay bills cashed and the disbursements made on that account daily as also their miscellaneous receipts and payments including those relating to contingencies for which a separate register is prescribed in Article 294 (b) should be recorded.

(Rule 77 of T. R.)

Note.—Payments of a public nature are not to be entered in the accounts of the Pakistan P.O. and Pakistan T. & T. Department and they should neither be received nor paid.

[*Now 2 under Rule 762 (4) of T. R.*]

Exception.—Sub-postmasters and branch postmasters are exempted from keeping Cash Book and are therefore required to record particulars of their receipts and disbursements in the "Sub-Office Account" and "Branch Office Account" respectively maintained by them and on the reverse of the daily receipts submitted by them to their section office (i.e. head post office or sub-post office, as the case may be).

167. The Cash Book should be treated as one of the most important account records an officer may be required to keep and all disbursing officers are enjoined to comply with the general instructions contained in this chapter and any special instructions that may be prescribed in this behalf in this or other volumes of the Posts and Telegraphs Initial Account Code for the guidance of disbursing officers belonging to different branches of the Department.

168. No receipt or payment other than that of cash as defined in Article 163 may be entered in the Cash Book and, in making the entries, concise but sufficient details should always be given so that the nature of each receipt or payment may be readily ascertained without reference to the individual vouchers.

1. Particulars of transactions occurring in a Head Post Office are required to be shown only in the Treasurer's Cash Book and not in the Head Office Cash Book in which the transactions of the Head Office and its subordinate offices are merely consolidated under certain specified heads.

169. All transactions of receipt or payment must be entered immediately on their occurrence and in order of their occurrence. The entries should be serially numbered and the serial number should be quoted at the same time on the bill received or other voucher on which the money was realised or payment made.

Note 1.—See Rule 2 under Article 161.

Note 2.—See Rule 1 under Article 168. The entries in the Treasurer's Cash Book maintained in a Head Post Office are serially numbered. The entries in the schedules of receipts and payment should, also, bear serial numbers, a separate series being allotted to each schedule. The vouchers corresponding to Schedules of Bills Paid, Unsubmitted Payments, Postal Life Insurance Payments and Ford Money Orders Paid should have prefixed to the serial number the distinguishing letters B, C, L, and V, respectively so as to indicate the schedule to which relate.

170. Erasure of an entry once made in the Cash Book is strictly prohibited (see Article 36). If a mistake has been made and is discovered before the month's accounts have been closed and submitted to the proper authority, the mistake should be corrected by striking out the incorrect entry and inserting the correct one in red.

ink between the lines. Every such correction should be attested invariably with the dated initials of the disbursing officer or officer responsible for maintaining the Cash Book. If the mistake is discovered after the accounts have been submitted to the proper authority, it can be corrected only on obtaining the sanction of the authority to whom the accounts are submitted, and an application for this sanction should be submitted immediately the mistake is noticed, with a full statement describing the nature of the mistake and the circumstances in which it was committed.

(b) Verification

171. The disbursing officer shall check all entries in his Cash Book as soon as possible after the date of occurrence and he should initial the Book during his initials after the last entry checked by him. The cash book should be signed by him at the end of the month and such signature should be understood as fixing responsibility for all the entries of the month inclusive of the closing balance.

Note.—The Head Office Cash Book and the Treasury Cash Book kept in a Head Post Office should be signed by the Postmaster every day. The Cash Book kept in a Head Revenue Office should be signed by the Head Revenue Clerk at the close of each period (vide Article 174).

172. The following are the more important points which must be attended to by the disbursing officer when verifying his Cash Book in accordance with Article 171 :—

- (i) Each entry of payment should be compared with the connected voucher and the voucher should be examined to see that it bears a payment order sanctioned by himself or by other competent authority and a certificate of disbursement signed by himself or an authorized subordinate. Each voucher should be noted off as it is compared.
- (ii) Where any deductions from the gross amount of a voucher are to be recorded, under the rules, as receipts on the "Receipt" side of the Cash Book the entries of such receipts in the Cash Book should be compared with the amounts of deductions in the voucher.
- (iii) Each entry of receipt should be verified with the counterfoil or office copy of the receipt granted when the money was received. The totalling of the Cash Book should be checked by the disbursing officer or by some responsible subordinate other than the writer of the Cash Book, who should initial and date the Cash Book as correct.
- (iv) Entries of drawings from treasuries should be compared with the counterfoils of Cheque Books or the duplicate copies of the vouchers, as the case may be. Similarly, entries of remittances to treasury should be checked with the entries in the Treasury Remittance, (or Pass) Book or with the individual cheques or memorandums of remittance.

Note.—Detailed rules regarding verification of the entries in the Head Office Cash Book and the Treasury Cash Book kept in a Head Post Office will be found in Chapter 12.

173. Funds required by disbursing officers of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments are, as a rule, obtained from treasuries by cheques or on vouchers or on simple receipts as provided in Chapter 5 of this volume and departmental receipts may not be utilised for making disbursements except as provided for in Article 1.

(c) Balancing

174. The Cash Book must be closed and balanced on the date prescribed for closing the Cash accounts of the month, but when the transactions are numerous, a weekly or even a daily balancing is recommended. It is also advisable to count the cash whenever a balance is struck, or at convenient intervals, as this affords an independent check on the accuracy of the postings. The results of such intermediate counting should be recorded in the form of a note in the body of the Cash Book so as not to interfere with the up-to-date entries recorded in the money columns. The note in the body of the Cash Book should state both in words and figures the actual balance of cash as ascertained by the count. The outstanding balances of imprests and temporary advances should be taken into consideration when certifying the accuracy of the Cash Book.

(Article 33 of the Code, Vol. III)

NOTE 1.—The Head Office Cash Book and the Treasurer's Cash Book kept in a Head Post Office are required to be closed and balanced every day.

NOTE 2.—In the Director General's Office as well as in the Postmaster General's Office the cash books should be closed daily and certified by the General Officer-in-charge of cash after verification of the cash balance monthly in hand.

175. The actual balance of cash should be counted and verified personally by the officer in charge of the Cash Book on the last working day of each period for which accounts have to be submitted, i. e., immediately after closing the accounts of the period, but if this be impossible in a particular case, the cash balance may be counted on the first working day of the following period before any disbursement is made on that date. The details of the actual balance should be recorded either in the Cash Book or in a separate statement where one is prescribed and a certificate of the count of cash specifying both in words and figures the actual cash balance (exclusive of imprests and temporary advances made to subordinates or other officers of the Department under proper authority) should be recorded below the closing entries of the Cash Book of the previous period. The certificate should also be recorded on the monthly Cash Account, Primary Abstract or Account Current, as the case may be, submitted to the Audit Office. The certificate should be signed by the disbursing officer who should invariably date the signature.

1.—For the procedure to be adopted in cases of transfer of charge, see Article 261.

NOTE.—The detailed procedure to be followed in Head Post Offices given in Chapter 11. The certificate of count is not required to be recorded on the Head Office Cash Book or the Treasurer's Cash Book as this balance is counted daily.

176. Whenever, on the contents of the cash chest being counted, the balance as per Cash Book is found to be incorrect, it must, unless the error can be detected and rectified at once as provided under Article 175, be rectified by making the necessary receipt or payment entry as under "P—Deposits—Other Deposits" or "P—Advances—Other Accounts" respectively as follows:—

To
Cash found surplus in chest
or
By
Cash found deficient in chest.

(Article 33 of the Code, Vol. III)

NOTE.—In Post Offices, the necessary entry is required to be made under "Unclassified Receipts or Payments, as the case may be.

Annual Cash Balance Certificate

177. A certificate in Form A. C. G.-62 that the cash balance in hand on the 31st June has been counted, must be submitted to the Audit Office as soon as possible after the 1st July by Divisional Engineers who should also certify that they hold receipts for the full amount in respect of imposts held by line establishment generally and submit in original the certificates of actual cash balance given by Sub-Divisional or Attached Officers and by Subordinates in respect of imposts held by them.

Verification of Balances by Inspecting Officers

178. Inspecting officers of the Department (viz., Assistant Postmasters General, Superintendents of Post Offices and Inspectors of Post Offices) should, after carrying out the verification of the cash balances (including the portion of the balance held in stamps) of Head Post Offices in the manner prescribed in Rules 16, 219 and 299 of the Posts and Telegraphs Manual, Volume VIII, submit to the Audit Office a report in Form A. C. G.-84 showing particulars of the balance held by every Head Post Office inspected on the last day of each month. The Audit Office will compare the balances shown in these reports with those shown in the monthly cash accounts received from these offices and will report discrepancies, if any, to the Head of the Clerks. Should there be any hiatus in the reports received in respect of the same office, the Audit Office will call for the cash balance report for the month or months concerned from the Inspecting Officer.

179. In the case of Telegraph Traffic, Telegraph Engineering and Wireless Branches, all remarks made by Inspecting Officers upon the Cash Book should be copied out and submitted to the Audit Office with the Primary Abstract of the month to which the remarks relate.

CHAPTER 8.—Revenue Receipts

Postage and Message Revenue ..	180	Commission on Pakistan Postal Orders ..	192
Postage Collections—		Commission on Salt Revenue paid in Post Offices ..	193
Franking Machines ..	181	Telegraph Receipts—	
Furnish for buying letters ..	182	Remuneration from Government ..	184
Payment of Postage in cash on inland government packets ..	183	Remuneration for Plant supplied to Railways and Canals ..	185
Unpaid Postage ..	184	Telephone Receipts—	
Advertisement Receipts—		Collection of Telegraphic Revenue ..	186
Receipts for book advertisements on Telegraph and Telephone poles ..	185	Remuneration at Public Call Offices ..	187
Receipts on account of Advertisements in Departmental publications ..	185-A	Radio Receipts—	
Receipts for book stalls in Post and Telegraphic buildings ..	186	Fees and Royalties (Radio) ..	188
Sale of Publications Forms ..	187	Receipts of other Departments ..	189
Postal Receipts—		Custom duty ..	190
Commission on money Orders ..	188	Customs Duty on Foreign Parcel and Articles of Lower Mail ..	191
Contributions from persons, individuals and firms residing in Pakistan ..	189	Payment of Customs Duty and other charges on cargo ..	192
Fees for wireless delivery tickets and for post boxes and bags, etc. ..	191	Advance payments for Salt ..	193

Postage and Message Revenue

180. A very large proportion of the postage revenue is realised in stamps which are sold at treasuries and the sales are adjusted as postage revenue in the office of the Deputy Comptroller, Posts, Telegraphs and Telephones concerned from the Exchange Accounts rendered to them by the Civil Accounts Officers. The message revenue is mainly realised in cash. It, however, rests with the Director General and the supervising officers to see that efficient measures are taken to ensure that each postal article or each telegraphic message conveyed is taxed with the prescribed fee either by means of stamps or by recovery in cash.

1. The rules for the collection and accounting of message revenue are given in the Message Revenue Account Code. The Audit of the message revenue of the Department devolves on the Telegraph Check Branches of the office of the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned.

Postage Collections

(i) Franking Machines

181. (a) Postage on postal articles (both official and private) may, under a license issued by the Head of the Circle and subject to the terms and conditions prescribed from time to time by the Director General, be paid by means of impressions of a franking machine.

(b) An account will be maintained with each licensee of a franking machine showing the amounts of postage paid by him from time to time, in respect of post articles. This account will be kept in the prescribed record book (Ms-20) in duplicate, one of the books being kept by the post office at which the licensee posts his articles or by the office selected for the purpose by the Head of the Circle (if postal articles are allowed to be posted at more than one post office) and the other by the

licensee. The initial postage, which the licensee is required to pay before the machine is supplied, will constitute the first entry in the book. Further payments should also be made in advance by the licensee whenever the machine is met with fresh postage and noted in both copies of the book by the official of the post office, the post office copy being checked after each visit by the Postmaster.

(c) All payments, whether initial or subsequent, will be made in cash or by cheque, or, in the case of Government Officers, by a requisition on the post office asking that the amounts should be adjusted by book transfer. The amount received in the post office will be credited in the Schedule of Unclassified Receipts giving full and clear details.

(d) In the case of requisitions on the post office on account of postage, the following procedure will be observed :—

On receipt of a requisition, the Postmaster will prepare a bill in duplicate against the Government Officer for the amount at which the franking machine is required to be set, retain the original in the post office and send the duplicate copy to the Government officer for acceptance, countersignature and note thereon of the designation of the Accounts Officer by whom the bill will be accepted. When the duplicate copy is received back after countersignature, the Postmaster will send it registered on postal service to his Audit Officer who will raise the necessary debit against the Government Department concerned.

Note.—It should be noted that the amounts will not in these cases pass through the accounts of the post office.

(e) The Postmaster of the office of issue will be responsible for seeing that the postal articles have been franked by the licensee in the manner prescribed in Rule 30 of the Post Office Manual, Volume VI, and that systematic under-payment is not going on. If the franks on a postal article are indistinct, the article should be treated as under-franked by the amount of the indistinct impressions and fresh or additional franks should be demanded for the under-payment.

(f) Refunds of postage on account of impressions of the franking machine made in error (less a deduction of 5 per cent on face value) are made by the Head of the Circle on the surrender of the envelopes or wrappers, provided that the impression is legible, that the entire envelope or wrapper is produced and that the claim is preferred within three months of the date of the first impression. The amount refunded should be charged to "unclassified payments" and the envelopes or wrappers should be destroyed in the presence of the Postmaster General. A certificate to the effect that the envelopes or wrappers were so destroyed should be attached to the receipt signed by the applicant for the amount paid to him and the voucher should be submitted to the Audit Office in support of the charge.

Note.—The power exercised by the Heads of Circles in granting refunds of postage on account of impressions of Franking Machine made in error (less a deduction of 5 per cent. on face value) may be delegated by them to the Superintendents of Post Offices and First Class Postmasters subject to the conditions laid down in this clause and Rule 31 of Schedule II of the Schedule of Financial Powers, of Officers of the Pakistan Posts and Telegraphs Department.

(ii) Deposits for bearing letters

182. Planters and others living at a distance from post office, regiments, officials and mercantile firms, may open deposit accounts at post offices, for postage due on unpaid articles received to their addresses, under the conditions laid down in the Post Office Guide. In such cases, the window delivery clerk should sign the deposit account daily in acknowledgement of the total postage due on the articles in question.

NOTE 1.—The total amount held on account of agencies deposited by planters and others to pay postage under the rules should be shown each day under the head "C" in the total office summary. The delivery clerk should keep a separate memorandum showing the balance at credit of each depositor.

NOTE 2.—In sub-offices the balance of such deposits should be shown daily in the column for remarks in the sub-office account.

(iii) *Prepayment of Postage in Cash on inland unregistered packets*

183. Postage on inland unregistered packets posted by firms and individuals who have a very large number of inland unregistered packets to post, is in some cases at the option of the sender realised in cash by Post Offices specially authorised by the Heads of Circles, vide Rule 75 of the Post and Telegraphs Manual, Volume VIII. In such cases, the sender of the packets is required to present a specimen packet with a memorandum in Form A. C. G.-46, the particulars in Part "A" thereof being filled in and signed by him, to the Assistant Postmaster, Sorting Department, who after satisfying himself as to the weight and rate of postage due on a single packet, would calculate the total postage to be realised on all the packets, fill in and sign the first certificate in Part "B" of the memorandum and ask the sender to present the memorandum to the Treasurer and pay to the latter the total amount of postage due as noted in the memorandum by him. On presentation of the memorandum the Treasurer will receive the money, prepare a receipt in duplicate by carbon process in Form A. C. G.-47, paste the pencil copy thereof (the duplicate carbon copy being kept as Post Office record) on the space left blank for the purpose in the memorandum form (A. C. G.-46) and ask the sender to present the memorandum again to the Assistant Postmaster, Sorting Department, together with all the packets to be posted. When the memorandum with the Treasurer's receipt (pencil copy) duly pasted thereon is presented by the sender to the Assistant Postmaster, he will receive the packets finally from the sender for despatch, verify the total number of the packets, fill in and sign the second certificate at the bottom of the memorandum form (A. C. G.-46) and then transfer the memorandum with Treasurer's receipt to the Post Office Accountant for submission to the Audit Office in support of the credit in the Schedule of Unclassified Receipts. Entries should be made in the Schedule in serial order of the Treasurer's Receipt pasted on each memorandum.

NOTE 1.—The memorandum form A.C.G.-46 is printed loose and supplied gratis, viz. to firms and individuals desiring to post unregistered packets under the cash management system. Treasurer's receipt forms (Form A.C.G.-47) are printed in duplicate, bound in books of 100 and serially machine-numbered.

NOTE 2.—In the case of a Sub-Post Office authorised to accept unregistered packets under this system, the requisite certificates on the memorandum of postage (Form A.C.G.-46) and the receipt for the postage to be issued in Form A.C.G.-47 should be obtained by the S.O-Postmaster-in-charge.

(iv) *Unpaid Postage*

184. Unpaid and insufficiently paid letters and newspapers are taxed by the postmasters, and the amounts so taxed are credited in the accounts of the offices of delivery in anticipation of collection. Such credits should appear under the head "letter postage" and if the postal articles are redirected or sent to the Dead Letter Office, the amount of postage thereon should be charged off in the accounts as "forward postage". The postmaster is personally responsible for the faithful and correct performance of the duties in connection with the realisation of the revenue.

Advertisement Receipts

(i) Receipts for kiosk advertisement on Telegraph and Telephone poles

185. (a) The contract of Kiosk Advertisement on Telegraph and Telephone poles of this Department has been given to Messrs. Fortune Publicity, 26 Zeenat Mission, McLeod Road, Karachi, on an all Pakistan basis with effect from 2nd April, 1950. The licensees have to pay to the Department a sum of Rs. 30, Rs. 24 and Rs. 18 per annum (for Sind and Baluchistan, Punjab and North-West Frontier and East Pakistan Circles respectively) per kiosk for the average number of kiosk existing or erected in any year on the aforesaid poles. Such average calculated as follows, viz., at the end of each year during which his contract is in force, the number of kiosk existing or erected on poles as aforesaid during each of the preceding 12 months (whether existing throughout the year or during any part of the year) shall be added up and divided by 12 provided that the licensees shall pay a minimum annual amount of Rs. 12,000 (Rs. 6,500, Rs. 4,000 and Rs. 1,500, respectively, for Sind and Baluchistan, Punjab and North-West Frontier and East Pakistan Circles, respectively) per annum even when the amount due per kiosk exhibited calculated as aforesaid comes to less than the minimum. Such payment has to be made by the licensees on the third day of April each year the agreement is in force and if the payment due per kiosk exhibited during any year calculated at the rate aforesaid comes to more than the amount, the excess over the minimum if any shall be payable within 30 days from the end of the year during which the agreement is in force, i.e., before 3rd May of the next agreemental year.

(b) Messrs Fortune Publicity, Karachi, will furnish to the Divisional Engineers, Telegraphs concerned on the last day of each month with a statement showing the number of kiosks that existed or were erected on Telegraph and Telephone poles during the preceding month classified according to areas corresponding with the districts controlled by the Divisional Engineers, Telegraphs. It is the duty of the Divisional Engineers, Telegraphs, to verify the correctness of the entries in the monthly statements and to forward them with the least possible delay to the Director General, Telegraph and Telephone, Karachi after endorsing thereon a certificate to the effect that the entries have been found correct.

(c) Messrs Fortune Publicity, Karachi, will also furnish to the Director General of Telegraph and Telephone, Karachi, soon after the expiry of each agreemental year with a detailed account of kiosks for the preceding 12 months. This account, after verification with the monthly statements referred to in clause (b) will be forwarded by the Director General of Telegraph and Telephone, Karachi, to the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore, as soon as to reach the latter in time or enabling him to prefer to the licensees a timely claim for the amount that may in any year be found due to the Department in excess of the minimum guaranteed rent already paid in advance which is under the terms of the license payable by the 3rd May.

(ii) Receipts on account of advertisements in Departmental publications

185-A. Officers authorised to accept advertisements in Departmental publications, e.g., Telephone Directories, Posts and Telegraphs Pocket Guides (both in English and in Modern Pakistani Languages), the List of Prominent Residents, etc., compiled by the Pakistan Post Office, Telegraph and Telephone Department, will be responsible for the correct realisation of the charges due from the parties applying for the advertisements in the publications. Recoveries when made should be credited to Government and receipts (in Form A. C. G.-67).

granted to the payee after verification of the credits in the accounts. In case a credit is afforded in the accounts of an officer other than the one authorised to accept the advertisement, the former officers should send necessary intimation of the credit to the latter on the same day the amount is credited. A register showing the full particulars of advertisement should be maintained by the officer authorised to accept such advertisements, in manuscript with the columns enumerated below :—

- (1) Serial No., (2) Name of Advertiser, (3) Name of canvasser (if any) securing the advertisement, (4) Nature of advertisement, (5) Particulars of space, (6) Page No. in the publication, (7) Rate of advertisement, (8) Amount charged, (9) Initial of the officer verifying the correctness of the charge, (10) Date of credit, (11) Amount credited—(a) by cheque, (5) Cash, (12) Name of the office in which the amount was credited, (13) Initial of the officer verifying the credit or the number and date of communication of the officer intimating the credit, (14) Amount of commission due to the canvasser, (15) Date of payment, (16) Initial of the sanctioning authority, (17) Whether the advertisement procured was for the first time or for the 2nd time. In the latter case, the period for which the first advertisement remained discontinued should also be stated, and (18) Remarks.

NOTE 1.—In case of payments by cheque, the No. and date of the cheque and the name of the Bank on which it is drawn should be stated.

NOTE 2.—Receipts on account of advertisements, in the Post and Telegraph Guide and its supplement, the Post and Telegraphs Pocket Guide and the List of Prominent Residents (which have been classed as "General") are booked in the first instance as a joint receipt in one place under the head "Fees and other Receipts, Advertisement receipts" under "B-Misc. Revenue" and then apportioned centrally in a final ratio. Receipts obtained from advertisements appearing in other publications, e.g. Telephone Directories, stamp booklets, etc., are treated as receipts of the particular branch of the Department to which the publication relates and are credited to the head referred to above in Abstracts "B-II", "B-III", "B-IV", as and case may be. Full particulars as to the name of the publication and the account head of which the credit is to be allocated should be mentioned in the description of the credit in the accounts.

(iii) Receipts for book-stalls in Posts and Telegraphs buildings

186. (a) The Director General may authorise a private concern to open book-stalls in Posts and Telegraphs buildings, on the condition that a certain percentage of its gross earnings, to be prescribed by the Director General, are paid to the Department every year. The concern is required to get its annual accounts audited by its auditor soon after the end of June and to submit the audited accounts to the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned to enable the latter to determine the share of its revenue payable to the Department. The amount is then paid by the concern into the Post Office or elsewhere required by the Department a report of the fact being at the same time sent to the Deputy Comptroller concerned.

(b) Immediately on the completion of a contract with a party for each book-stall, the concern is required to send an intimation to the officer in charge of the Post or Telegraph Office concerned and to the Head of the Circle specifying the following particulars :—

- (i) the number and date of each contract ;
- (ii) the period of currency of each contract ;
- (iii) the name of the contractor ; and

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should furnish the Audit Office, by the end of April each year, with a statement in the sub-joined form :—

Name of the publication	Copies sold during the preceding financial year 19-20	
	Number	Total amount realised and converted into postage stamps.
1. <i>Postal and Telegraphic Guide</i>		
2. <i>Annual Report</i>		
3. <i>Book of Public Abbreviated Addresses</i>		
4. <i>Book of official and Press Abbreviated Addresses</i>		
5. <i>Postal and Telegraphic Manual, Volume I</i>		
<i>Postal and Telegraphic Manual, Volume II</i>		
<i>Etc., etc., etc.</i>		

NOTE.—A quarterly statement showing the amount realised in stamps on account of sale of publications of the Wireless Branch should be furnished by the Director General in the Deputy Commissioner, Postal, Telegraphic and Telephonic, Lahore, to enable the latter to make the necessary adjustments.

Postal Receipts

(i) *Commission on Money Orders*

189. Commission on money orders issued from post offices is realised from the remitters, at the rates prescribed in the *Post Office Guide*, and credited to the head "Commission on money orders". The amount of the commission is shown separately for each money order issued in the lists submitted to the Audit Office. Detailed rules on the subject are given in Chapter 7 of the *Post Office Manual, Volume VI (Post Office)*.

(ii) *Contributions from private individuals and States accorded to Pakistan*

190. When any private individual or firm or State accorded to Pakistan desires that a post Office should be opened or maintained at a place where the revenue derivable is not sufficient to pay for its maintenance, a contract is sometimes entered into between the party concerned and the Director General or the Head of the Circle, under which a fixed sum is paid periodically for the maintenance of the post office proposed or for safeguarding the department against loss. The amount received in such cases should be credited in the schedule of unclassified receipts and the postmaster should see that the payment is regularly made by the party in terms of the agreement which is generally communicated to him.

(iii) *Fees for window delivery tickets and post boxes and bags rented*

191. Window delivery tickets entitling the holders to receive delivery of postal articles addressed to them at the window of a post office and also permits for renting post boxes and bags entitling the renters to receive delivery of postal articles received to their address in a post box or a bag are issued on payment of such fees and on such terms and conditions as are laid down in the *Post Office Guide*. The fees realised on this account should be credited in the accounts as "unclassified receipts."

(v) Commission on Pakistan Postal Orders

192. Commission on Pakistan Postal Orders sold at Post Office is realised at the prescribed rate from the purchasers in addition to the face value of the Orders sold. The total value and the total commission of each denomination of Pakistan Postal Orders sold during the month are shown separately in the list of Pakistan Postal Orders sold and the sum total is credited to the head "Pakistan Postal Orders sold" provided in the monthly Cash Account (Form A. C. G-3) submitted to the Audit Office. Detailed rules on the subject are given in Part V of Chapter 7 of the Post Office Manual, Volume VI.

(v) Commission on Salt Revenue paid in Post Offices

193. The Post Office receives a commission of twelve paise per centum, the amount of salt revenue realised through it (vide Article 230) subject to a minimum of Sixty-two paise in respect of each indent. The commission should be calculated on the amount entered in each indent and if a fraction of a paise comes out in the result it should be dropped.

Telegraph Receipts*(1) Recoveries from Guarantors*

194. Rules governing the recoveries from and refunds to guarantors of the amounts payable by or to them, in accordance with the terms of the guarantee executed by them, in respect of the telegraph offices opened at their instance are given in Chapter V of Telegraph and Telephone Manual, Volume IX.

Note.—The sum realised or refunds, when they are effected through Post Offices, are credited as charged in the Schedule of Unclassified Receipts or Payments, as the case may be.

(2) Recoveries for Loss applied to Railways and Canals

195. Rules regarding recoveries from Railway and Canal Administrations and other Departments of sums for Telegraph and Telephone wires, cables and instruments supplied to them by the Telegraph and Telephone Department are given in Chapter XI of the Engineering Account Code.

Telephone Receipts*(1) Collection of Telephone Revenue*

196. Telephone revenue is partly collected through the Post Office. Bills for telephone rent and trunk call fees are prepared in triplicate in Forms Nos. A.C. E-92 and A. C. E-99 respectively, by the Telephone Revenue Accounting Offices at Karachi, Lahore and Dacca, and two copies of each bill are forwarded to the subscriber for payment at any Head or Sub-Post Office. The subscriber, or his agent, will present both copies of the bill at the Post Office, and after receiving the amount of the bill in full, the Postmaster or Postal Official concerned will—

- (1) impress both copies of the bill with the Post Office date stamp;
- (2) return one copy of the bill together with a receipt in form Eng-9 to the subscriber or his agent in token of having received payment;
- (3) retain the other copy for transmission to the Telephone Revenue Accounting Office concerned, at the close of the day in support of the entry in the "Daily List of Telephone Revenue collection" (vide Article 198) after checking it with the office copy of the receipt.

Note 1.—The following procedure will be observed in the Divisional Office whenever a money order or crossed cheque or cash is received by them in payment of telephone dues:—

- (1) When a divisional office receives a money order in payment of telephone dues it should not take statement of it but should send a letter to the Postmaster along with a Demand Note in which particulars of telephone bills should be entered, requesting the Postmaster to credit the amount of the Money Order in the accounts of the Post Office like other telephone receipts.

- (2) If a crossed cheque is received in payment of telephone dues the Divisional Engineer, Telegraphs or Telephones, should endorse it in favour of the local Postmaster and send it to him with a demand note showing full particulars of telephone bills.

These memoranda are not entered for in the Divisional Office books but a daily list of such items of recovery is prepared in manuscript and sent to the Telephone Revenue Office concerned, for verification with the daily list of recoveries received from the Post Office. After verification, the list should be returned to the Divisional Office where they may be destroyed after a month.

- (3) As regards recoveries in cash in respect of telephone revenue, subscribers should be directed to the nearest Post Office where they can make the payment.

Note 2.—Warning Cards and Prescription Notices are issued by the Telephone Revenue Accounts Officers to the subscribers who have not paid their telephone rent and trunk call bills by due date. The Warning Cards and Prescription Notices contain particulars of outstanding rent and trunk call bills respectively. If a subscriber desires to make payment in the Post Office on the authority of the Warning Card or the Prescription Notice, it should be accepted, the Warning Card or the Prescription Notice, being stamped with "Daily List of Telephone Revenue collections" for the day.

197. In the case of new connection, or of an extension to an existing connection, where it is necessary to receive the first instalment of rent before the telephone or extension is installed, a "Demand Note" in triplicate (Form Eng-53) is forwarded by the Divisional Engineer to the party concerned, for payment of the amount of rent claimed therein into the Post Office mentioned in the Demand Note. The Postmaster will impress the date stamp on all the three copies of the Demand Note and dispose of them as follows:—

Two copies of the Demand Notes will be returned to the subscriber or his agent together with a receipt in Form Eng-9, duly filled in (as in the case of bills issued by the Telephone Revenue Accounts Office), while the third copy will be sent by registered post to the Telephone Revenue Accounting Office concerned along with other paid telephone bills, if any, at the close of the day. The Demand Note, will, then be treated as a telephone bill for accounting purposes.

One copy of the Demand Note, out of the two returned by the Postmaster to the subscriber, will be forwarded by the latter, along with two copies of the Hiring contract duly signed by him to the officer, who issued the Demand Note.

Note 1.—Bills must be paid in full. Part payment should not be accepted by post Office.

Note 2.—Demand Notes are also issued by the Divisional Engineer, Telegraphs, or Telephones in the case of recovery of charges on account of advertisements in Telephone Directories for extra entries in the Telephone Directories and for recoveries from subscribers on account of damaged instruments, etc. Such notes should be accounted for in the Post Office in the same manner as those received in connection with the payment of telephone rent.

198. Postmasters must enter the particulars of the number, date and amount of Telephone bills or "Demand Notes" paid by subscribers in the respective columns of the "Daily List of Telephone Revenue Collections" (Form A.C.E.-104). No distinction will be made between bills for Telephone Rent, Trunk call fees or "Demand Notes". In this list will also be included the amounts of chalets from Public Call Offices (see Article 205). The daily List will be prepared in duplicate by

carbon process and the carbon copy together with the duplicate or triplicate copies of paid Telephone Bills, Demand Notes and cheques will be sent daily (as soon as the transactions for the day have been closed) by the Head or Sub-Post Office concerned direct to the Telephone Revenue Accounting Office concerned. These "Daily Lists" should be numbered serially for the month by each Head or Sub-Post Office.

199. In Sub-Post Offices where the transactions of the closing days of a month are not incorporated in the accounts of the head office for that month, the serial numbering for the month should terminate on the date up to which the Sub-Office transactions are incorporated in the Head Office accounts. For instance, if Sub-Office accounts of the 28th and subsequent dates are incorporated in the Head Office accounts for the following month, the "Daily Lists of Collections" for the 28th and subsequent dates should be numbered 1,2,3, etc., in the series for the next month and not 28th, 29th, 30th, etc., in the series of the month in which the transaction actually took place. This arrangement is essential to enable the Telephone Revenue Accounting Offices to effect an agreement between the total collections for a month as communicated through the Daily Lists of the Head Office and its subordinate offices with the corresponding figures as shown in the Cash Account of the Head Office.

Note.—Sub-Post Offices will forward the serial copy of its "Daily List" to the Head Post Office concerned, along with the serial Sub-Office daily accounts. On receipt, the Head Office will check the total of each "Daily List" with the corresponding entries in the Sub-Office daily account.

200. The total collections of the month on account of Telephone Revenue will not be shown in the Post Office Cash Account as a separate item, but will be merged in the total of "Unclassified Receipts". In the "Schedule of Unclassified Receipts", however, there is a separate column 'Telephone Receipts' for recording the total of the transactions of the day for the Head Office including its Sub-Offices.

Note.—The detailed procedure to be followed by the Accounts Officer-in-charge of the Telephone Revenue Accounting Office in respect of collection of telephone revenue is given in the Posts and Telegraphs (Postal Accounts Code, Volume I).

(ii) Recoveries at Public Call Offices

201. A small amount of telephone revenue is realised at Public Call Offices from where a telephone call may be made by any person on paying, in cash, the charges prescribed by the Government of Pakistan. The officer-in-charge is responsible that the charges due are recovered before the call is made.

202. Every Public Call Office will be supplied with bound receipt books containing machine numbered receipt forms (Form Eng-8). A Register of Receipt Books should be maintained in Form P. W. A.-32 in which should be entered, in the details required by the form the commencing and closing numbers of the receipt forms and the date on which each receipt book is brought into use.

203. A receipt for the amount recovered for each telephone call should be prepared in duplicate by means of carbon. The top foil, which is perforated, should be torn off and made over to the person making the call, and the duplicate retained as office record. These duplicates should be preserved carefully and should be produced at inspections by executive Officers.

204. (a) Particulars (viz., time, duration, etc.) of all calls made at public call offices and the amounts realised in respect thereof should be entered in a statement in form A. C. E.-106 which should be prepared every day in triplicate. The entries in the statement should be made as each call is completed, the amounts recovered in respect of local calls, trunk calls, and late fees being shown in the separate columns provided for the purpose.

(b) As soon as the total collection exceeds Rs. 10 and invariably on the last day of each month, two copies of the statement which should serve as a chalan in duplicate should be sent by the public call office to the nearest post office with the amount realised in respect of the calls particularised therein for crediting the same to Government. The third copy should be retained in the public call office to serve the purpose of a register of revenue realised at that office.

NOTE 1.—The expression "last day of each month" should be interpreted to mean the last accounts day of the post office to which the public call office concerned remits its collections.

NOTE 2.—In the case of Public Call Offices which are located in Post Offices, the collections should be credited daily into the Post Office.

(c) The chalans with which remittances are made to the post office should be serially numbered for each month, and the number and date of each chalan should be entered in the copy of the statement retained by the public call office.

(d) The post office should duly endorse a receipt on both the copies of the chalan and return one copy to the public call office. The post office will enter the amount received by it in the "Daily list of Telephone Revenue collections" (vide Article 198) and forward the other copy of the chalan to the Telephone Revenue Accounting Office with the Daily List.

(e) The statements and the receipted copies received back from the post office should be carefully preserved in a guard file in the public call office. The receipted copies will serve as vouchers in support of the remittances made to the post office in respect of the revenue collected.

205. A summary of all remittances made to the post office in a month and the total for the month should be exhibited in the statements to be sent to the post office on the last day of each month, a similar note being made in the copy of the statement retained in the public call office. If there be no money to be remitted on the last day of the month, a summary of all remittances made to the post office during the month should be sent to the post office on the last day of the month with instructions to pass it on to the Telephone Revenue Accounting Office.

NOTE.—The expression "last day of each month" should be interpreted to mean the last accounts day of the post office to which the public call office concerned remits its collection.

206. Late fees realised at Public Call Offices are payable to employees of the Posts and Telegraphs Department who have to attend the call office to put the call through, during closed hours. The name of each person should be entered in full at the time the call is put through, on both the foils of the receipt. At the end of the month, a statement of the amounts of late fees payable to each person should be drawn up in a manuscript form containing the following columns :—

- (i) Name and designation of the employee to whom payment is due.
- (ii) Date and time of call for which late fee is claimed.
- (iii) Number of receipt on which charges for the call were realised.
- (iv) Amount of late fee claimed.
- (v) Amount paid for payment.

NOTE 1.—Column (v) should be left blank for use by the Telephone Revenue Accounting Office.

NOTE 2.—Extra Departmental Agents attending to such calls are also entitled to late call fees.

procedure for the deposit of fee and the submission of application to the Head of the Circle is the same as prescribed in Article 210-A.

210-C. A substitute license is issued by the head of a circle when an original license other than import, mobile stations or fixed stations license is lost or mislaid. A substitute license is issued in a special form in the case of a *Demarcated Receiver License* and in the usual form in the case of other licenses. The fee for this class of substitute license is Rs. 2 and no part of the fee is refunded if the original license is subsequently found. The procedure for the deposit of fee and the submission of application to the Head of the Circle is the same as prescribed in Article 210-A.

210-D. Whenever license forms are obtained from the Press, their details should be communicated to the Audit Office concerned in order to provide a complete check. The procedure for the maintenance of stock of licenses as well as for recording their issue is the same as that prescribed for *Broadcast Receiver licenses*.

210-E. The fee/surcharge on the licenses mentioned in Articles 210-A to 210-D realised from the applicants in cash by the Postmasters and Sub-Postmasters is credited to a separate head "C. B. R. Demonstration, Dealer, Possession and Substitute Licenses" in the Head Office Summary, Head Office Cash Book, Sub-Office daily account and Sub-Office Summary.

For the preparation and submission of returns in respect of Commercial Broadcast Receiver Licenses to the Head Post Office and the Audit Office, the procedure prescribed in Article 208 in respect of Broadcast Receiver Licenses will be followed with the following exceptions:—

(i) The Schedules of receipts will be prepared in Form No. A. C. G-60) by the Head Post Office in duplicate and by the Sub-Post Office in triplicate. The original and the duplicate copies of the schedules will be sent by the Sub-Post Office to the Head Post Office with their daily accounts.

(ii) The duplicate copies of the Schedules of Receipts received from the Sub-Post Offices will be forwarded by the Head of the Circle along with the duplicate copy of the schedule prepared by the Head Post Office for itself, at the close of each day.

211. (a) Fees for fixed station, mobile station license, import license and certificates of competency granted to watchers are collected by the Director General of Posts and Telegraphs, Karachi, and brought into account by postage stamps affixed to form A. C. G-67 and these forms are sent monthly to the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore, for audit. Substitute licenses in the case of lost import, mobile and fixed stations licenses are also issued by the Director General of Posts and Telegraphs on payment of a fee of Rs. 5. This fee is also collected and accounted for similarly.

(b) Examination fees for certificates of competency granted to Wireless Operators are realised by Heads of Circles in cash or postage stamps and affixed to the application forms. The postage stamps on the application forms will be defined by a date stamp. During the first week of every quarter a report showing the total amounts received during the previous quarter will be forwarded to the Audit Office, so that necessary accounting adjustment may be made. The file containing the application forms will at the same time be forwarded to audit for inspection and return.

(c) Certificates of competency as wireless operators other than non-commercial will be issued by the Director General and examination fees collected in this respect will be accounted for in the same manner as prescribed above for fees realised by Heads of Circles.

Note.—The statements should be prepared separately for each State ceded to Pakistan and the fees realized for the each class of licences issued should be shown separately.

(b) The surcharges realized from persons residing in administered areas and Railway lands in the territories of States ceded to Pakistan to which the Telegraph Act, 1885, applies, by a compounding of the offences of Radio piracy are paid to the States concerned. To enable the Audit Office to make payments to the States concerned, Heads of Circles should forward, along with the statements mentioned in clause (a) above, statements of such surcharges in respect of the quarter showing:—

- (i) No. of the licence.
- (ii) Date of issue.
- (iii) Name of licensee.
- (iv) Surcharges realized.
- (v) Remarks.

Note.—The statement should be prepared separately for each State ceded to Pakistan.

209. Issuing postmasters will keep in a register a record of the receiving stations in respect of which they have issued licences in Form W. T. 120 (Large). The record will show the serial number, the register number of licence issued, the name of licensee, location and address of station licensed, date of issue, date of expiry, amount of fee realized in cash, signature of issuing Postmaster, date of notice of expiration issued, a date of stamped counterpart forwarded to the Home Audit Office, number and date of licence issued in renewal, number and date of expired licence and remarks. In order that a complete record of the registered numbers (which run serially) may be maintained the counterpart of a spent licence should be forwarded to the Deputy Controller, Posts, Telegraphs and Telephones concerned.

210. All supplies of forms used in connection with licences together with counterparts, if any (Forms Nos. W.T. 101, 102, 103, 106, 110, 111, 112, 114, 115, 117 and 120), received in a Head Post Office will be entered in the stock register of forms, etc. When supplying licence forms to Post Offices the Heads of Circles will send to the Deputy Controller, Posts, Telegraphs and Telephones, concerned a list showing the serial numbers of the licence forms and the name of the Post Offices to which the supplies have been made.

210-A. Commercial Broadcast Receiver Licences are issued by the Heads of Circles. These licences have no counterparts or counterfoils. A fee of Rs. 25/- each for one wireless set and one loud-speaker, and an additional fee of Rs. 10/- for each additional receiver or loud-speaker is paid by the applicant at the Head Post Office or a departmental Sub-Post Office. The postmaster or the Sub-Postmaster gives a receipt for the amount in Form No. A.C. G-67 showing therein the full name and address of the applicant and the purpose for which money has been deposited. The applications for the issue of these licences are made to the Head of the Circle in the prescribed form with receipts in Form No. A. C. G-67 attached to them. All receipts for a particular month are sent by the Head of the Circle to the Audit Office concerned after the expiry of the month. A reduction of Rs. 5/- is made in the renewal fee when the expiring licence is presented with the fee for renewal on or before the date of expiry. In all such cases the expiring licence is forwarded to the Audit Office concerned in justification of the reduction.

210-B. Demonstration and Possession Licences are also issued by Heads of Circles on receipt of fees at the rate of Rs. 5 and Rs. 10, respectively. The

procedure for the deposit of fee and the submission of application to the Head of the Circle is the same as prescribed in Article 210-A.

210-C. A substitute licence is issued by the head of a circle when an original licence other than import, mobile stations or fixed stations licence is lost or mislaid. A substitute licence is issued in a special form in the case of a Broadcast Receiver Licence and in the usual form in the case of other licences. The fee for the issue of substitute licence is Rs. 3 and no part of the fee is refunded if the original licence is subsequently found. The procedure for the deposit of fee and the submission of application to the Head of the Circle is the same as prescribed in Article 210-A.

210-D. Whenever licence forms are obtained from the Press, their details should be communicated to the Audit Office concerned in order to provide a complete check. The procedure for the maintenance of stock of licences as well as for recording their issue is the same as that prescribed for Broadcast Receiver licences.

210-E. The fee/waicharge on the licences mentioned in Articles 210-A to 210-D realised from the applicants in cash by the Postmasters and Sub-Postmasters is credited to a separate head "C. B. R. Demonstration, Dealer, Possession and Substitute Licences" in the Head Office Summary, Head Office Cash Book, Sub-Office daily account and Sub-Office Summary.

For the preparation and submission of returns in respect of Commercial Broadcast Receiver Licences to the Head Post Office and the Audit Office, the procedure prescribed in Article 208 in respect of Broadcast Receiver Licences will be followed with the following exceptions :—

(i) The Schedules of receipts will be prepared in Form No. A. C. G.-6(1) by the Head Post Office in duplicate and by the Sub-Post Office in triplicate. The original and the duplicate copies of the schedules will be sent by the Sub-Post Office to the Head Post Office with their daily accounts.

(ii) The duplicate copies of the Schedules of Receipts received from the Sub-Post Offices will be forwarded by the Head of the Circle along with the duplicate copy of the schedule prepared by the Head Post Office for itself, at the close of each day.

211. (a) Fees for fixed station, mobile station licence, import licence and certificates of competency granted to watchmen are collected by the Director General of Posts and Telegraphs, Karachi, and brought into account by postage stamps affixed to form A. C. G.-67 and these forms are sent monthly to the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore, for audit. Substitute licences in the case of lost import, mobile and fixed stations licences are also issued by the Director General of Posts and Telegraphs on payment of a fee of Rs. 3. This fee is also collected and accounted for similarly.

(b) Examination fees for certificates of competency granted to Wireless Operators are realised by Heads of Circles in cash or postage stamps and affixed to the application forms. The postage stamps on the application forms will be defined by a date stamp. During the first week of every quarter a report showing the total amounts realised during the previous quarter will be forwarded to the Audit Office, so that necessary accounting adjustment may be made. The file containing the application forms will at the same time be forwarded to audit for inspection and return.

(c) Certificates of competency as wireless operators other than non-commercial will be issued by the Director General and examination fees collected in this respect will be accounted for in the same manner as prescribed above for fees realised by Heads of Circles.

(d) The lists of holders of Broadcast Receiver Licences and of Radio dealers will be supplied by the Heads of Circles and the fees collected in this respect will be accounted for in the same manner as prescribed above in the case of commercial Broadcast Receiver Licences.

212. Royalties are payable by the licensees of "Limited Commercial Stations" at the rates prescribed by the Government of Pakistan. An account of the total collections in respect of these receipts is maintained by the Director General of Telegraph and Telephone. He realises these amounts from the licensees in crossed cheques drawn in favour of the Divisional Engineer, Telegraphs, in whose jurisdiction the limited commercial wireless station has been installed, and forwards them to the Divisional Engineer for encashment and credit in the Divisional accounts under the head "Fees and Royalties (Radios)".

213. The fees realised in cash, from non-departmental students undergoing training in Wireless by the Director General shall be included in the accounts of Post Office concerned and finally classified in the Audit Office as receipts under "Fees and Royalties (Radios)".

NOTE.—In cases where the fees are not realised in cash, a bill for the fees against the Department or the Government concerned shall be prepared by the Director General and then forwarded to the Audit Office concerned for realisation by bank transfer.

214. and 214-A. *Deleted.*

Receipts of other Departments

215. The following classes of receipts are collected by the Post Office on behalf of other departments :—

- (i) Customs Duty.
- (ii) Salt Revenue.

Customs Duty

216. All foreign parcels, which contain any dutiable articles, are liable to be assessed by the Collector of Customs, and the duty so assessed is collected by the Post Office from the addressee, with its own dues, if any. Dutiable articles contained in letters or other postal articles received by the foreign letter post are also liable to Customs duty which is also collected by the Post Office. The procedure regarding the accounting of customs dues is described in Article 217.

Customs Duty on Foreign Parcels and Articles of Letter Mail

217. On receipt of every foreign parcel and article of letter mail, the office of foreign exchange is required to arrange with the Customs Department to have the Customs duty assessed on all parcels and articles of letter mail on which Customs duty is payable. The duty so assessed is noted on the parcel receipts and assessment manifest, for recovery from the addressee along with the departmental dues, if any. When it is actually recovered by the office of delivery it should be accounted for, in the manner laid down in Rules II and 182 of the posts and Telegraphs Manual, Volume VI, the Schedules of Customs Duty and other charges realised in cash (Form A. C. G-90) together with the relevant parcel receipts and the

assessment memos, being sent direct by the Head Post Offices at the time of despatching the Cash Account to its Audit Office. On the 15th of each month, the Customs Department will send a monthly bill for the Customs Duty assessed during the previous month together with the statement of adjustments and writeshack lists to the Postmaster of the Office of exchange, who will verify the entries made therein, endorse thereon a certificate that the amount due on each parcel and letter mail article has either been recovered or noted on the parcel receipts and assessment memos. For recovery from the addressee and forward the verified bill to its Audit Office so as to reach that office on the 25th of the month following that to which it relates.

Note.—The detailed procedure to be observed in the office of foreign exchange is described in the Foreign Post Manual, Volumes I and II.

Exemption.—Payment of customs duty and other charges due on foreign parcels and articles of letter mail intended for delivery to a Government official in his official capacity or in a State awarded to Pakistan may be made by means of Service Stamps. If so paid, the stamps should be affixed to the relative parcel receipts and assessment memos and defaced. The Head Office should include the amounts in the Schedule of Customs duty realised in Cash with suitable remarks, but without the amounts being entered in the money column thereof. The parcel receipts and assessment memos should be sent to the Lahore Audit Office along with the collection schedule in the usual manner.

218. Deleted.

Prepayment of Customs Duty and other charges on Outward Parcels

219. In the case of parcels for Great Britain and Northern Ireland, the Irish Free State and Egypt (including Sudan), all charges including Customs duty, may be prepaid at the option of the sender, at the time of posting in accordance with the conditions laid down in the *Post Office Guide*. The detail procedure to be followed in post offices is laid down in Chapter 5 of the *Post Office Manual*, Volume VI (Post Office).

Advance Payments for Salt

220. (1) Advance payments for the purchase of salt from Khewra, Warthi and Katsbigh in the Punjab may be received at Post Offices (head, sub or branch) specially authorised in this behalf by the Central Excise Department and the Director General, Pakistan Post Office. When an indenter wishes to pay money into any such post office, he should be required to fill in the necessary particulars into the combined form of challan, indent and authority (Form No. Salt(1)). The Postmaster should satisfy himself that the form has been properly filled up and that all the charges due have been entered therein and are actually deposited. He should then give the depositor a receipt in the form attached to the challan and credit the total amount (including commission) received each day to the head "unclassified receipts" in his accounts.

(2) In the head office, the amounts of salt revenue and other charges (including commission) shown in the daily accounts of its sub and branch offices should be brought to account in the same way as other unclassified receipts of these offices. The particulars of the accounts thus brought to account each day should be entered separately in the schedule of unclassified receipts.

(5) All the indents received in the head office (whether handed in at the head office or received from sub or branch offices) should be entered in the register of salt indents (Form No. N. I. S. R.-9) and the serial number assigned to each indent in the register should be written on it in the appropriate place. The indents should then be stamped with the date stamp of the head office and despatched, together with an advice list in Form No. N. I. S. R.-65 as a letter registered on postal service, to the Assistant Commissioner of the Salt Source concerned. On the first of each month an extract from the register of salt indents received for the previous month should be prepared in duplicate in the prescribed form (Form No. Salt-4). One copy should be sent to the audit office with the monthly cash account and the other forwarded in a cover registered on postal service to the Assistant Commissioner concerned.

NOTE.—Detailed instructions regarding the procedure to be followed in Post offices will be found in a separate pamphlet issued by the Director General for their guidance.

CHAPTER 9.—Pay and Allowances : General Rules

Due date	221	House rent Allowance	229
Death of Payee	222	Pay and Allowances of Officers on Field Service	230
Last-pay Certificate	223	Procedure for issue of pay, etc., to members of the Auxiliary Force Units on going out of establishment	231-A
Grant of Indemnity for drawing Leave salary, etc.	224	Attachment of pay for Debt Vouchers issued by Officers on going Courts of law in civil cases	232
Partial Deductions	225	Procedure for the drawal and payment of interest	233-A
Income-tax Deductions	227		

Due Date

221. Pay bills may be signed at any time on the last working day of the month by the labour of which the pay is earned, and are due for payment the next working day*. In the following cases separate bills must be presented in Pakistan for pay or pension (see Article 943, Civil Service Regulations) due for part of a month, and these bills may be paid before the end of the month :—

(a) When an officer proceeds out of Pakistan on deputation or on leave.

NOTE.—If a Government servant wishes under the provisions of Fundamental Rule 51 to draw his leave salary in Pakistan, he will not be paid up to the date of his relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

(b) When an officer is transferred from the Pakistan Post Office Department or Pakistan Telegraph and Telephone Department to another Department, under the Government of Pakistan or to any provincial Government or is transferred to another Audit Circle of the Department.

*1. If the first two days of a month are public holidays on which pay and pensions are not disbursed at the treasury or at the disbursing office of the Department, the Government may, if it thinks fit, direct the payment on the last open day before the holidays—

(a) of pay bills of non-gazetted Government servants drawing pay and allowances not exceeding Rs. 500.00 per month and

(b) of pension bills of pensioners drawing pensions of Rs. 100 or less.

The powers of a Government under this rule have been delegated to the Director General and Heads of Circles, in respect of their own and subordinate offices.

The powers exercised by Head of Circles in accordance with the second sub-paragraph of this first-note have also been delegated to the Controller of Telegraph Service.

2. Bank holidays are declared as public holidays in pursuance of the notification of Section 29 of the Negotiable Instruments Act 1818 (XXV) of 1818) and should be treated as such for the purpose of para. 1.

3. The last payment of pay should not be made to a gazetted officer or to an officer referred to in Article 215, where pay is drawn on pay bill forms, finally quitting the service of Government or placed under suspension, until the disbursing officer has satisfied himself, by reference both to the Audit Office and to his own records, that there are no demands outstanding against him. In other cases payment may be made without reference to the Audit Office on the responsibility of the head of the office concerned.

4. In the case of officers and establishments accompanying Government to bill stations, pay bills drawn in the bill station for payment at the headquarters, or vice versa, may be signed any two or three days before the end of the month, though they will not be due for payment before the first working day of the next month.

(Rules 233 and 240 of T.R.)

5. The bills for the pay and allowances of a Gazetted Officer or an officer referred to in Article 225, whose pay is drawn on pay bill forms and who is about to retire or is granted an leave out of Pakistan, should be submitted to the Audit Officer concerned, for special note on the date of payment or as soon afterwards as his intention becomes known to the disbursing officer.

(Rule 182 a.F.T.R.)

6. The establishment pay bills of the Railway Mail Service Division may be signed, one two or three days before the close of each month by the labour of which the pay is earned though they will not be due for payment before the first working day of the next month.

7. (i) If any of the religious festivals enumerated below falls within the last ten days of the month, half of the pay, allowances and pension of that month may be drawn and disbursed not earlier than five days before the date of the festival, to non-Gazetted P.&T. employees drawing a basic pay up to Rs. 500.00 per month and to all non-gazetted pensioners to whom the festival concerns.

(a) Eidul-Fitr

(b) Eidul-Zaha

(c) Dusshra/Durga Puja ; and

(d) Christmas.

(ii) The advance will be booked under the respective final heads of Account and will be recovered in lump sum from the Establishment pay bills and pensions of the month during which the festival falls.

(c) When an officer finally quits the service of Government or is transferred to Foreign Service.

(d) When there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion of it.

Death of Payee

222. (a) Pay, allowances or pension can be drawn for the day of a man's death ; the hour at which death takes place has no effect on the claim.

(b) Pay and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority (1) to the extent of Rs. 500 under orders of the Head of the Circle, the Controller of Telegraph Storms, the Superintendent of Telegraph Workshops or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient ; (2) for the excess over Rs. 500 under the orders of the Head of the Department on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

Any person claiming as the heir of a deceased pensioner should be required to produce the pensioners' half of the Pension Payment Order, or if no Pension payment order has been issued, the copy of the order in which sanction to the

pension was communicated to the pensioner or his heir. The payments of arrears-claims of deceased pensioners do not require previous. The rules regarding payment of pensions of deceased pensioners are contained in Articles 259-261 of the Civil Service Regulations and also in paragraph 15 of the Director General's Instructions for payment by Post Office of Pensions to the employees of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments.

Note.—The form of indemnity bond required in this clause and in Article 260 of the Civil Service Regulations prescribed for use is contained in a schedule as Form T. R. 14. The signature accepted as jointing in such bonds should be of proved financial ability to meet the obligations undertaken.

1. Divisional Engineers (Telegraphs and Wireless), Chief Superintendents and Officers of the Telegraph Traffic Service, Class II, in independent charge of Telegraph Office, Superintendents of Post Offices and the Railway Mail Service and its class Postmasters may sanction payment of pay and allowances due and on behalf of a deceased, non-granted, officer after his death without the production of the legal heir's authority, provided that the amount involved does not exceed Rs. 500 and that the claim is not disputed and is not more than one year old.

(c) When an application is received for payment of any sum due on account of pay or allowances to a deceased official, the disbursing officer should collect evidence of the claimant's title to the amount and, unless he is himself competent to deal with the application, submit it with the papers to the competent authority for payment of the amount. He should also ascertain and report what claims, if any, the Department has against the deceased.

Note.—Rule 2 under Article 221, regarding last payment of pay, applies here also.

(Rules 231, 234 and 370 of T. R.)

212-A. (a) The death of every European pensioner of the Pakistan Post Office and Pakistan Telegraph and Telephone Department should be reported to the Director General in Form No. C. A. C-31 by the Accounts Office concerned which should be furnished with the necessary particulars by the officer who has been disbursing the pension.

(b) Postmasters will also furnish the Accounts Office concerned annually on the 1st September, with a list of all retired officers of Gaothan rank, drawing pensions from the Post Offices whose deaths within the preceding 12 months have come to their notice.

The list should give the following information :—

- (1) Name.
- (2) Service or Appointment.
- (3) Date of death.

N.B.—Any honours and distinctions which had been awarded to the deceased officer should be specified in the list.

Last-pay Certificates

213. Forms of last-pay certificates A. T.C.-5, to be granted in certain circumstances by the disbursing officer, are set forth in Appendix 10. A disbursing officer must be careful not to pay the pay and allowances to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed provides for detail of the final deductions through the officer preparing the bills is responsible for their correctness; but the disbursing officer is responsible not only for entering in the certificate all demands against the departing officer, including any made under an order of attachment of his pay by a Court of law, of which he may have received notice before granting the certificate, but for paying on any, of which he may afterwards received notice, to the disbursing office from which the officer will in future draw pay.

3. In all cases of transfer from the jurisdiction of one disbursing officer to another within the same Audit Circle, the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new disbursing office.

4. In the case of the pay bill of a Government servant of whatever rank required to accompany the headquarters of Government to a hill station or other station which has been declared to be headquarters of Government for the time being the signature of the countersignature of a gazetted Government servant on the bill may be treated as a last-pay certificate for the purposes of Article 3.

[Rule 23 of T. R.]

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

223-B. The leave salary of gazetted Government servants (authorised to draw pay in the form provided for gazetted Government servants) who draw their leave salary in Pakistan may be paid at any Head or Sub-Post Office in Pakistan, which should be specified in their last-pay certificate. The leave salary of a non-gazetted Government servant shall be drawn from the office from which his pay could be drawn had he been on duty.

Bond of Indemnity for drawing Leave-Salary, etc.

224. (a) Government servants may make arrangements with their agents to draw their leave salaries, either by granting them powers of attorney to enable them to do so, or lending their bills duly completed and signed in the agents custody for collection, the agents in their turn giving the Government a bond of indemnity as security against any loss in the case of overpayment.

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

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

In consideration of our/their being permitted to draw the pay/leave salary/pension of during his absence from We /the (here insert the name of bank) do hereby engage to refund to the Government, on demand, any overpayment that may be made to us/them as his agent/agent.

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

[Rule 246 of T. R.]

224-A. (a) It is not necessary, for a separate bond to be entered into for each individual. Such banks as are included in the second Schedule to the State Bank of Pakistan Order, 1948, may be allowed to execute a general bond in form T. R.-13 to cover the pay, leave salary, pension, etc., of their constituents in general.

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

(c) A list of Agents who have executed general bonds of indemnity is given below :—

I. List of Agents who have executed general bonds under sub-rule (a) above :—

- (1) North Bank Ltd.
- (2) Chartered Bank of India, Australia and China.
- (3) Comilla Union Bank Ltd.
- (4) Eastern Bank Ltd.
- (5) Calcutta National Bank Ltd.
- (6) Union Commercial Bank Ltd.
- (7) Comilla Banking Corporation Ltd.
- (8) The Habib Bank Ltd.
- (9) Australasia Bank Ltd.
- (10) Central Bank of India Limited.
- (11) Muslim Commercial Bank Limited.
- (12) National Bank of Pakistan.

II. List of Agents whose bonds executed prior to 1st April, 1937 continue to be valid under Sub-rule (b) above :—

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

PART I

1. The National Bank of Pakistan.
2. The Allahabad Bank, Ltd.
3. Messrs. Grindlay and Co. Ltd.
4. Lloyds Bank, Ltd.
5. The Mercantile Bank of India Ltd.

PART II

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

(Rule 247 of T. R.)

Fund Deduction

225. The duty of noting the proper deduction to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Audit Officer or a Fund Examiner to make any particular deduction.

NOTE 1.—The Disbursing Officer must, however, check the deduction in the case of the Civil Service of Pakistan and Pakistan Military Service Family Pension Regulations and the Superior Services (Pakistan) Family Pension Fund Rules.

NOTE 2.—See also Article 107 regarding the attaching of a schedule to each bill in which a fund deduction is included.

(Rule 221 of T. R.)

Income-tax Deduction**226. General.**

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

NOTE 1.—Starting salaries pay disbursed in England in, under section 18 (3-A) of the Income-tax Act, taxed by deduction of wages in Pakistan, along with, and in payment of the same salaries as, wages pay actually drawn in Pakistan.

NOTE 2.—Miscellaneous of Instructions issued by the Central Board of Revenue for the guidance of drawing and disbursing officers for deduction of income-tax (and super-tax). These orders, etc., are reproduced in Appendix 28.

(Rule 222 of T. R.)

NOTE 3.—Each Disbursing Officer should inform to the Deputy Commissioner, Posts, Telegraphs and Telephones, concerned by telegram or in so much the form by the 1st of each month the total figure of net deductions of income-tax and super-tax (whether by cash or by bill deductions) made during the previous month. The Disbursing Officer (other than Head Postmaster) maintain a subsidiary register to record the deductions made from day to day so as to arrive at the monthly figures ready available at the close of the month. Head Postmasters should record the day to day variations in a schedule in the following form which should be prepared in duplicate by carbon process. At the end of the month, the total monthly figures should be inserted by telegram to the Deputy Commissioner as stated above, and the original (pencil) copy of the schedule submitted to the Audit Officer along with the monthly accounts, the duplicate copy being retained in office copy.

Form Of Tax Statement

Schedule of Income-tax and Super-tax realisations made by Post Office during the month of 193

Date	Number of the bill or voucher	Name and designation of the officer from whom collected	Brief particulars of the income-tax	Amount realised		Remarks
				Income-tax	Super-tax	
				Rs. Paise	Rs. Paise	
			Total ..			

Station

Postmaster.

Date

227-A. Deleted.

227-B. Pakistani subjects who are employed in Post Offices in States acceded to Pakistan and who pay the State income-tax not only on their pay but also on their private income derived from sources outside the State should be granted compensation equivalent to the aggregate of the tax paid by them to the State irrespective of whether they actually do or do not pay the Pakistan income-tax on their total income. If the private income or any portion thereof is derived from the State, income-tax is paid thereon, the compensation payable to the officials in question should be equivalent to the amount of the tax paid by them not on such private income but on the pay only received by them from the Pakistan Government.

228. Deleted.**House-rent recoveries**

229. Rules regarding the recovery of rents and other dues on Departmental buildings from Government servants are given in Chapter 21.

Pay and Allowances of Officials on Field Service

230. Pay and allowances of officers of the Pakistan P. O. and Pakistan T. & T. Departments proceeding on field service are chargeable to the Military expedition from the date of quitting their station to take the field, and will cease to be charged to the expedition from the date of assuming charge of the appointment to which they are posted on return from field service. All such charges should be drawn on separate bills headed "chargeable to the Military Department" on account of the (name of the Force or expedition).

231. Pay and allowances of members of the Telegraph Branch who are not specially deputed on Field Service but whose ordinary charge includes telegraph lines maintained under the military conditions, and who, therefore, visit the sphere of military operation on inspection or other duty, shall be debited as follows for the period during which they may be employed on the duties referred to :—

- (1) To the Pakistan Telegraph and Telephone Department—
Pay and allowances of Divisional Engineers, Telegraphs.
- (2) To the Military Department against the estimates for the field Force—
 - (i) Field Service allowance of Divisional Engineers and their travelling allowances for journeys and halts made in connection with the field lines.
 - (ii) The entire pay and allowances of other officers including subordinates and manual servants.
- (3) The correct classification should always be noted on the bills.

**Procedure for issue of pay, etc., to members of the Auxiliary Force
Units on calling out or embodiment**

231-A. The issue of pay, etc., of Civilian Government servants who are members of the Auxiliary Force, Pakistan Units when called out or embodied, under section 18 of the Auxiliary Force Act is regulated by the instructions laid down in paragraph 255 of the Regulations for the Auxiliary Force, 1933.

Attachment of pay for debt

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

Note 1.—The extent to which the emoluments of Government servants are exempt from attachment for debt is laid down in sub-section (1) of Section 80 of the Code of Civil Procedure, 1908. The following is an extract of the relevant provisions of the Section as in present in force:—

“80(1) The following property is liable to attachment in execution of a decree * * * *

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

(i) the salary of any public officer to the extent of the first hundred rupees and one-half the remainder of such salary;

Provided that, where the whole or any part of the portion of such salary liable to attachment has been under attachment, whether successively or intermittently for a total period of twenty four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree;.

* * * * *

(i) Any allowance forming part of the emoluments of any public officer * * * which the appropriate Government may by notification in the Official Gazette declare to be exempt from attachment and any subsistence grant or allowance made to any such officer * * * * * while under suspension;

* * * * *

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

Explanation 3.—In clause (i) ‘appropriate Government’ means—

(i) in respect any public officer in the service of the Central Government * * *, the Central Government;

(ii) in respect any other public officer * * * ‘the Provincial Government.’

Note 2.—The following declarations have been issued by the Central Government under clause (i) of the proviso to sub-section (1) of Section 80 of the Code of Civil Procedure:—

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

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

(i) All kinds of travelling allowances.

(ii) All kinds of non-system allowances.

(iii) All allowances granted for meeting the cost of— (1) Uniforms, and (2) ration.

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

(v) All house rent allowances.

(Rule 123 of T.R.)

Note 3.—Field allowance paid to personnel of the Posts and Telegraphs Department on military service is not granted in order to enable an individual to meet any specific item of expenditure, but is only an addition to his emoluments. The allowance is not, therefore, exempt from any attachment by order of a court.

Note 4.—The procedure for recovery of the amounts of court attachments against officers of the Posts and Telegraphs Department is laid down in paragraph 38-A, *et seq.* of the Posts and Telegraphs Manual, Volume II.

232-A. In accordance with the above provision the maximum amount attachable by a civil court is to be calculated thus :—

If the total gross emoluments earned by the Government servant are represented by X, and the allowances declared to be exempt from attachment (rule 202 (3) to Art. 237) are, if the Government servant is a gazetted officer, any subsistence grant or allowance made to him, are represented by Y, the net amount attachable, if any is—

$$\frac{X - Y}{2} = 50$$

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

(Rules 226 & 227 of P. R.)

232-C. Without prejudice to the appropriate provision of the law as contained in Rule 48 of Order XXI in the First Schedule to the Civil Procedure Code, 1908, as amended by the Civil Procedure Code (Amendment) Act, 1929 (Act XXVI of 1929), the procedure to be followed by disbursing and drawing officers in making recoveries from pay of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules :—

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

(2) In the case of an attachment order issued by a Court in Pakistan against a Government servant on leave out of Pakistan, whose leave salary is disbursed in the United Kingdom, the appropriate authority in Pakistan, viz., the audit officer, in the case of gazetted Government servants and the departmental drawing officer acting as or on behalf of the audit officer, in the case of others, will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transactions will not, however, be carried through before the 10th of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of Pakistan Income-tax (and Super-tax) will be made wholly from the portion of the leave salary disbursed in the United Kingdom.

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

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

(3) In cases in which a judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undischarged, or the judgment debtor, being a gazetted Government servant, or not being a gazetted Government servant but being permitted to draw his pay on a separate pay bill, refrains from preparing

his pay bill and drawing his pay regularly in order to evade payment, on account of an attachment order issued by a Court of Law, the head of the office or, in the case of a Gazetted Government servant or of a Government servant treated in this respect like a gazetted Government servant, the administrative officer of the department concerned may draw the pay of the judgment debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the court concerned.

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

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

(Rules 232A-232J of F.R.)

Vacancies caused by officers attending Courts of Law as witnesses

233. When a Government servant is summoned by a Court of Law as a witness in a matter relating to his departmental duties, arrangement may be made to fill up the place of the absentee at a cost not exceeding his minimum pay, provided it is certified in each case that the arrangement was required in the interest of the Department. The certificate should be attached to the pay bill.

The absentee will continue to draw his own pay.

NOTE 1.—The certificate should be signed—

- (i) in respect of all officials subordinate to him by the Superintendent, or if the official is attached to a head office not subordinate to the Superintendent, by the Permanent Secretary;
- (ii) in all other cases by the Head of the Circle.

NOTE 2.—Heads of circles are empowered to sanction charges for the employment of substitutes in cases in which Government is not a party, subject to the limits of their powers to create temporary appointments. Such temporary appointments ought not be sanctioned where the work of the absentee can be temporarily distributed among the other officials or where there is an effective reserve.

NOTE 3.—Substitutes may be employed as departmental experts, if absolutely necessary, in place of Extra Departmental Agents, who are summoned by a Court of Law to give evidence in their capacity as employees of the Department but are not paid by the court any sum as pay or subsistence allowance in which case the Extra Departmental Agent will draw his own allowances. If, however, the Extra Departmental Agent is allowed pay or a business allowance by the court in such cases, he must not credit the amount received therefrom to Government and his substitute will, if he be an outsider, draw the usual allowance of the Extra Departmental Agent.

NOTE 4.—Heads of circles are empowered to sanction, subject to the limits of their powers, the employment of substitutes in place of Posts and Telegraphs officials called by the Police to identify suspects or to assist in the investigation of cases in which Government is a party. Substitutes should not be employed where the work of the absentee can be managed by the residual staff.

Procedure for drawing and payment of Honorarium

233-A. The following procedure should be followed in regard to the grants and payments of Honorarium :—

- (i) A copy of each sanction to the grant of honorarium should invariably be furnished to the Audit Officer concerned direct by the sanctioning authority ;

- (ii) All claims to honorarium granted to persons not in Government Service should be drawn on receipt form No. A.C.G.-17, the number and date of the authority sanctioning the grant being noted therein. Payments made by Post Offices should be charged in the schedule of unclassified payments, supported by the receipts.
- (iii) Claims to honorarium granted to Gazetted Officers of the Department should, on receipt of the necessary authority from the Audit Officer (vide Article 5), be drawn on the Gazetted Officer's pay bill form, while the claims of non-gazetted officials of the Department should be drawn in the supplemental pay bill form No. A. C. G.-20 (b). In both cases, the number and date of the authority sanctioning the grant of honorarium should be noted in the bill. Payments made by Post Offices should be charged in the Schedule of Bills Paid.
- (iv) In the case of honorarium granted to a gazetted or non-gazetted Government servants of another Department or Government a copy of the sanction should be sent to the Administrative Head of the Department or to the Controlling authority competent to sanction the undertaking of work for which honorarium is offered and is competent to allow the acceptance of honorarium. A copy of the sanction to the grant of honorarium should be forwarded simultaneously also to the Deputy Comptroller, Posts, Telegraphs and Telephones responsible for the adjustment of the payment when debited through the Exchange Account.

CHAPTER 13.—Gazetted Officer's Bills

Form of Pay Bill	134	Travelling Allowance Bill	147
Alterations of Pay	138	Accounts for Proceedings in Colonial Language	148
Transfer of Office	140	Forms	143-4
Pay in Offices in England	146	Place of Payment	149
Setting Overseas Pay	146-5	Appt. B's	151

Form of Pay Bill

134. For the preparation of bills for pay and fixed allowances of a gazetted Government servant Form T. R.-11 is prescribed, in which the whole of the fixed allowances except Sterling Overseas Pay claimable by a Government servant in respect of the same appointment are set forth. A Government servant who draws an additional pay for a separate office need not present a separate bill for it unless it is chargeable to sources other than general revenues.

[Rule 149 (1) of T. R.]

134-A. *Defined.*

135. The pay and fixed allowances of the following classes of officers, who are not ranked as gazetted Government servants, should be drawn separately, in the form provided for gazetted Government servants, instead of being included in the pay bill of their office establishment:—

Head Postmasters, Deputy Postmasters, Assistant Postmasters and Sub-Postmasters in the Higher Selection Grade.

136. Pay and allowances may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of Palestine or the Comptroller, P. T. & T. At the written request or order of the Government servant, the pay bill may be made payable to some well-known banker or agent.

1. Under the above Article the receipt of the banker or agent cannot be accepted as a first instance, unless the bill itself is endorsed in favour of the banker or agent by means of a distinct pay order which need not be stamped. The receipt of the banker or agent will be accepted, whether it is in the body of the bill itself or separate.

2. A Government servant or any other single person cannot be appointed as "Agent" under Article 136 for the purpose of the above rule, except when he holds a legal valid power of attorney as an agent for the Government servant concerned.

3. The ruling in this Article applies to all payments in Palestine, whether on account of pay, travelling or other allowances, which under the regulations made by Governments are made on their personal accounts. Though Sterling Overseas Pay is claimable only upon the personal claim of the Government servant concerned, no receipt from him is necessary to restrict himself, as the amount is distributed in the United Kingdom by the High Commissioner for Palestine, or the receipt of the Banker or Agent authorized by the Government servant or his duly payment on his behalf.

Note.—Payment of Sterling Overseas Pay on behalf of a Government servant is never that one servant simultaneously is not permissible.

4. In the case of bills presented by the Audit Office, the legal signature should be made, not on the bill itself, but on a separate receipt to be joined to the bill, which will bear a date in person of same day, if necessary. The discharging officer will forward to the Audit Office both the paid bill and the receipt with its account.

4. When the judgement on a bill is favourable, i.e., the amount is paid down in Article 15 (a) should be followed. When payment is made by cheque it is not entered in the bill of judgement and hence a cheque is issued in favour of the drawee.

5. A register in Form A. C. G.-28 should be kept in each disbursing office showing the names of all gazetted officers drawing their pay from that disbursing office, and as each pay slip is issued from the Audit Office, the amount of pay about it is entered against the name of the officer concerned. When a pay bill is presented for payment, a reference to this register should be made to see that the concerned name is not omitted. When the disbursing officer issues a pay-slip certificate to a gazetted officer, a note to that effect should also be made against the name of the officer concerned.

237. A Government servant drawing pay or allowances for the first time from any disbursing office, should present, with his pay bill, a last-pay certificate in accordance with the rules contained in Appendix 10, unless he is a newly appointed Government servant drawing his pay for the first time, when a last-pay certificate required under Fundamental Rule 10 and an order from the Audit Officer should be attached to the bill; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

(Rule 236 of T. R.)

Note.—In the case of a Gazetted officer or a non-gazetted officer, whose pay is drawn in the form provided for gazetted officers, who is discharged on pension which is payable in India, a last-pay certificate will be granted by the Audit or Disbursing Officer, in the case may be rule Appendix 10.

237-A. The claim for house allowance admissible under the rules issued in the late Government of India, Finance Department Resolution No. D-5067 C. S. R., dated 17th October, 1924 should be accompanied by a certificate in Form T. R.-11.

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(Rule 231 of T. R.)

Alterations of Pay

238. No officer may draw an increased or a changed rate of pay, leave salary, fixed allowance, or any reward or honorarium unless the bill on which he draws it is either pre-validated by the Audit Officer, or is accompanied by a letter of the Audit Officer authorising the amount to be drawn. These letters will be issued from the Audit Office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-validated to the Audit Officer, if they do not first receive his letter of authority.

(Rule 227 of T. R.)

239. In the case of time-scales of pay with efficiency bars at certain stages, an Audit Officer will not authorise any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

Transfer of Office

140. Every transfer of charge of a gazetted officer including a non-gazetted officer whose pay is drawn in the form provided for gazetted officers (vide Article 225) should be reported by post on the same day to—

- (a) the Audit officer concerned ;
- (b) the disbursing office from which the officer has drawn pay ;
- (c) the officer's immediate superior ; and
- (d) the Head of the office to which a non-gazetted officer officiating in a gazetted appointment permanently belongs.

(Rule 46 of L. R. Form. 114 and 115 of G. P. R.)

The report should be prepared in Form No. A. C. G.-61. A report should be made of every charge taken or relinquished even though there is no formal transfer, only one officer being present. In every case, in which the departure of an officer on transfer renders it necessary for him to provide himself with a last-pay certificate, the disbursing officer will, on receiving a copy of the charge report, prepare and issue the prescribed last-pay certificate unless the rules require such certificate to be granted by the Audit Office.

NOTE 1.—When an officer who draws bill, or countersigns bills or cheque payable at a post office, or at treasury, makes over charge of his office to another, he should send a *forfeiture* of the relieving officer's signature to the Postmaster or the Treasury Officer, as the case may be in order that the latter may satisfy himself as to the validity of the bill presented to him.

NOTE 2.—In the case of Assistant Directors-General attached to the Director-General's office, the report is made by the Director-General and not by the officer in question.

NOTE 3.—Any delay in sending these reports may lead to inconveniences not only to the Audit Office but also to officers whose pay depends on the date of transfer, as the payment will be delayed if the report is not received in time. All gazetted officers charged to field service should be most careful to send a charge report (1) when they relinquish charge of office in proceed on field service, and also (2) when they arrive at the new office and take up their duties in the Field Post Office, or (3) when they relinquish charge of their field duties.

NOTE 4.—A copy of the charge report in respect of the officers mentioned below should be sent to the Controller, Post, Telegraphs and Telephone as soon as the transfer of charge is completed:—

- (a) Chief Engineer, Director of Cycle and other members of the Superior Telegraph Engineering and Wireless Service.
- (b) Deputy Directors-General, Postmasters-General and General Managers.
- (c) Gazetted Officers of the Telegraph Traffic Branch.
- (d) All other Gazetted Officers of the Telegraph Engineering and Wireless Branches.
- (e) Training reserves for Postal Superintendence Service (Class II).

241. The following points should be carefully observed in connection with transfers of charge :—

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

- (7) The relieving officer in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash and stamps, inspect the stores, count, weigh and measure certain articles in order to test the accuracy of the returns. He should also describe the state of the records.
- (8) In the case of any accident usually occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer present will take charge. When the person who takes charge is not a gazetted officer, he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.

242. In the case of transfer of charge of a gazetted officer of the Post Office or Railway Mail Service, the following special rules should also be carefully observed:-

- (a) The relieved officer should furnish in writing to the relieving officer full particulars of advances paid and undischarged pay and miscellaneous sums in deposit with an explanation of the steps already taken, or still to be taken, to adjust each item.
- (b) The relieving officer must verify the balances of the several books and accounts of the office, check the entries in the Register of Bonds and Agreements (Form Ser.-18) with the bonds in custody and see whether all the officials required to give security have done so, reporting to the responsible officer cases in which security has not been furnished.

243. The following special rules apply to transfer of charge of a gazetted officer of the Telegraph Traffic, Telegraph Engineering or Wireless Branch:-

- (a) The relieving officer will take up the accounts of receipt and expenditure of cash and stores as from the first day of the month in which the relief takes place. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.
- (b) If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work or stores, taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.
- (c) The details of cash balance should be prepared in the charge report Form A. C. G.-61 by the relieved officer and signed by him and the relieving officer. A copy of the charge report form containing details of the cash balance as acknowledged by the relieving officer and signed by him may be given to the relieved officer, if desired by the latter. The report should always specify the purpose for which the officer has been relieved, thus "having been transferred to _____ Circle, Division or Office", or "having been granted leave on _____ pay for six months" etc.
- (d) The Numerical Accounts of stores which are kept up in all offices in Form A. C. E.-4 should be balanced and signed both by the relieved and relieving officer on each occasion of transfer of charge. The relieved officer is responsible for the correctness of the entries in the Numerical Accounts of stores and he will be personally liable for any stores not

shown in the form. The stores will be actually examined and counted by the relieving officer and Form A. C. E-3 corrected if found erroneous or defective. He must also report immediately any deficiency to the Head of the Circle. Serious irregularities will be reported by the relieving officer direct to the Audit Office.

Note.—In the case of Departmental Telegraphs, Officers, suitable articles, other than receipts will be included in the National Accounts returns.

(c) No officer shall, without special authority, liquidate any alleged balance due by Government to the officer he relieves; but an officer, succeeding to a charge, shall take all steps necessary for the adjustment of his predecessor's accounts in the regular course.

(d) Certificates of transfer of charge are under Article 249 sent to the Audit Office in the case of officers who have technically "charges" to transfer. Informations as to the date on which officers like Assistant Divisional Engineers, Assistant Engineers, Officers of the Special Traffic Branch (2nd Division) and Deputy Superintendents, Traffic, who are merely attached to circles, divisions or offices, leave or join their stations, should be sent to the Audit Office after countersignature by the Head of the Circle, Divisional Engineer or Superintendent in charge of the Telegraph Office, as the case may be.

244. Special rules applicable to cases of transfer of the executive charge of a Division from one officer to another have been laid down in Chapter I of the Posts and Telegraphs Manual, Volume IV (Establishment).

245. *Deleted.*

Pay to Officers in England

246. If pay be due in Pakistan to an officer absent in England, he must make his own arrangements to receive it in Pakistan. When, however, the Government servant has finally quitted Pakistan and it is not possible for him to make his own arrangements for receiving his pay and allowances in Pakistan, payment may be made to him through the High Commissioner for Pakistan in London.

(Rule 243 of T. R.)

Sterling Overseas Pay

246-A. (1) Government servants claiming overseas pay for the first time shall address the Audit Officer concerned in Form T. R.-19 asking him to arrange for the payment of their overseas pay to their nominees in England, giving their full address, etc.

(2) The Audit Officer will, on receipt of the application, send the necessary authority for payment to the High Commissioner for Pakistan who will make arrangements for the payment.

(3) Additions to or alterations in the amount of sterling overseas pay will be reported by the Audit Officer to the High Commissioner for Pakistan as they occur, any reduction or cessation being communicated immediately by air mail or by cable as may be directed by the Comptroller, Posts, Telegraphs and Telephones.

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

246-B. The High Commissioner for Pakistan, when once authorised to make payment at a certain rate, will continue to pay at that rate until advised to the contrary, and will verify the payments so made by him as they fall due, i.e., on the last of the month following that to which the payments relate, against the amounts reported as due in the quarterly statements mentioned in clause (4) of rule 246-A, any short or excess payment being settled, after correspondence, by subsequent payment or recovery.

Note.—Payment of sterling overseas pay on behalf of a Government servant is more than one similar simultaneously a not permissible.

(Rules 232 and 233 of T.R.)

Travelling Allowance Bills

247. The travelling allowance of a garnetted Government servant should be drawn in Form T.R.-20 which sets forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When a Government servant is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

(Rules 234 and 235 of T.R.)

Rewards for Proficiency in Oriental Languages

248. (a) Bills on rewards, under the rules given in the Manual of Appointments and Allowances, to officers of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments should be pre-audited by the Audit Officer.

(b) Bills for rewards under military rules to military officers in civil employ should be submitted to the Audit Officer, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

(Rules 239 and 240 of T.R.)

Passages

248-A. A Government servant entitled to passage concessions provided by the service rules applicable to him, when desiring to obtain one, shall apply on Form R.T.-21 to the Audit Officer who maintains his passage account, for the necessary certificate of eligibility, on the authority of which the passages are to be booked.

Note.—Payment in respect of such passages will be arranged by the Audit Officer to whom weekly bills supported by the certificates of eligibility are presented by the Steamship Companies etc., in accordance with special arrangements approved by the Government.

(Rule 241 of T.R.)

Place of Payments

249. Pay bills of a garnetted officer, including those of a non-garnetted officer who draws his pay in the form provided for garnetted officers, are ordinarily payable

at the Head or Sub-Post Office situated at his headquarters. Pay and allowances of the following classes of officers are, however, paid by means of cheques drawn by the officer-in-charge on the treasury situated at his headquarters :—

- (a) Divisional Engineers, Assistant Divisional Engineers and Assistant Engineers attached to a division ;
- (b) Officers in charge of the Departmental Telegraph Offices mentioned in Article 131 which are supplied with funds from treasuries.

Expense—In case of an attached order received from a Civil Court in relation against any of the officers mentioned in clauses (a) and (b) of this article, the amount of pay and allowances due to the officer should be drawn by the officer-in-charge of the Division or the Departmental Telegraph Office as the case may be, by means of a cheque drawn on the Treasury in his own favour and payment made to the officer concerned in cash after deducting the amount attached in the preliminary order.

1. Pay and allowances of the Controller and Assistant Controller of Telegraph Lines are paid by means of cheques drawn on the bank by the Accounts Officer, Telephones Revenue and Stores, Karachi. Pay and allowances of the Superintendent and Assistant Superintendents, Telegraph Workshops, are paid in a similar manner by the Accounts Officer, Telephone Revenue and Workshops, Lahore.

2. When it is necessary in the interest of the public service, the pay and allowances of the Gazetted Officers of the Wireless Branch stationed in a Wireless Region may be certified by Section Master Orders when these officers are away from duty in out of his way places.

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

249-B. A Government servant who signs his bills himself, when claiming leave salary in Pakistan, must either appear in person at the place of payment or furnish a life certificate signed by a responsible Government Officer or some other well-known and trustworthy person. If he draws his leave salary through an authorised agent, the agent must furnish the life certificate aforesaid, or execute a bond to refund over-payments under the provisions of rules 224 and 224-A.

250. A gazetted officer of the Postal Branch (including a non-gazetted officer who draws his pay in the form provided for gazetted officers) whose duty requires him to travel from place to place may draw pay from any head or sub-post office within his jurisdiction that may be convenient, subject to the following provisions :—

- (a) If the pay is claimed at a sub-post office within the jurisdiction of the head post office at which the pay was last paid, the bill must be sent to the head post office for examination and endorsement of an order to pay, to be signed by the Postmaster, who is responsible for the recovery of advances, retrenchments, etc., and for seeing that the rate of pay is not changed without the authority of the Audit Officer.
- (b) If the pay is claimed at another head post office or a sub-post office in the jurisdiction of another head post office, the officer must provide himself with a last-pay certificate in accordance with the rules relating to last-pay certificates laid down in Appendix 10 to this Code, stating that he is proceeding on duty to the place at which he elects to draw his pay. If the place selected is a sub-post office, the bill with the last-pay certificate must be sent to the head post office to which the sub-post office is subordinate, for examination and endorsement of an order to pay. The officer must provide himself with a fresh last-pay certificate either from that office, or from its head post office, if it is a sub-post office, when he returns to his headquarters.

- (c) A sub-post office has no authority to grant a last-pay certificate or to act on a last-pay certificate granted by another office, but must in every case before issuing a pay bill see that it has endorsed on it an order to pay, signed by the Postmaster of its own head post office.

Such offices may also draw from the head office within their jurisdiction, their travelling allowance (except advances) in the prescribed bill form with the necessary certificates, countersigned by the controlling authority, if any.

Arrear Bills

151. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill.

152. In drawing arrear pay the total claim due for the month should be shown in the new bill and the gross amount previously drawn should be deducted therefrom bringing out the net amount due for the month and from this net amount the further deductions on account of income-tax, etc., should be made. The deductions previously given in the regular monthly bill should not be shown on the new bill as all these have already been credited to their respective heads.

Example.—An officer in service of Rs. 1,210 was subsequently promoted to Rs. 1,300 from 1st of July and he has already asked his monthly bill for July in which his pay was drawn at the rate of Rs. 1,210; he should prepare his bill in the following form:—

					Rs.	Paise
Pay for the month of July	..	..	..	..	1,203	00
Deduct amount already drawn	..	..	..	..	1,213	00
				Net amount now claimed	290	00
Deduct Income-tax	..	..	..	..	11	75
				Net amount payable	278	25

The amounts already deducted on account of Income-tax and Fund deductions, etc., need not be shown again.

CHAPTER II.—Establishment

Reviews of Establishment	254	Article Bills	260
Alteration of Establishment	254	Service Books and Service Bills ..	260
Register of Sanctioned Establishment: 254-A		Letter Accounts	262
Circle Divisional Orders	254-B	Travelling Allowances	276
Monthly Bill	257	Perquisites	276-A
Place of payment	254	Daily Double Duty Allowance Bill	279
Distribution of pay	263	Overtime Allowance Bills	280
Payment of dues to deceased officials and officials on leave	266	Extraordinary Rate Allowance Bills	281
Readjustment of pay	267	Bills of Task Work Managers ..	282
		Overtime Allowance Bills	283

Sections of Establishment

253. Deleted.

254. The establishments in each group are divided into "sections". No fixed rules can be laid down as to what constitutes a section; but the sections should be fixed by the Audit Officer in consultation with the heads of offices on the following principles:—

- (a) the distribution should be the same for the same kinds of establishments;
- (b) The establishments should ordinarily be divided into as many sections as there are different scales of pay so that each section may represent a unit of Government servants drawing pay in the same time-scale and under one officer's control;
- (c) In preparing pay bills, absence statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this Article.

Exception.—In the Post Office, clerks and sub-postmasters, on the same time-scale of pay form one section. Similarly, Inspectors of the Post Office and Head Clerks of Superintendents of Post Office form one section.

Note.—In cases where different scales of pay obtain for clerks under the same Head Post Office the clerical establishment should be divided into as many sections as there are scales of pay.

253. Deleted.

Alteration of Establishment

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

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

Explanation.—(a) When a scheme requires the sanction of higher authority only because the details are beyond the powers of officers of the subordinate authority, in the latter submitted to the higher authority full details should be given of those items and of any other part of the scheme or connected with them that, unless it is explained, it seems too difficult for the higher authority to determine whether sanctions should be given or not. Details of other parts of the scheme are not required and should not be given, keeping in view the saving of time and of each part of the scheme being sufficient.

Example 1.—It is proposed to create a Telegraph Engineering Division and the sanction of higher authority is required only because it is desired to create appointments in the Superior Telegraph Engineering Service for one Divisional Engineer and two Assistant Divisional Engineers. Full details of the subordinate staff should be given, because without those details the necessary for the appointments in the Superior Telegraph Engineering Service cannot be judged. No details should be given of the clerical or line staff.

Example 2.—It is proposed to create a new post in the independent charge of a Deputy Postmaster General and the sanction of higher authority is required only because it is proposed to create an appointment for the Deputy Postmaster General. No details are required of the staff proposed for the Circle, because a knowledge of those details is not necessary in order to determine whether an appointment of Deputy Postmaster General is required.

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

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

- (i) The present cost of all establishments concerned;
- (ii) The various increases of pay in the several percentages of increase proposed and the amounts justifying the proposals;
- (iii) In respect of each separate rate of increase proposed, at an cost is (a) —
 - (a) A list of the establishments or classes of officers to which it is to be applied and the reasons for such differentiation;
 - (b) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Audit Office in the Comptroller, Posts, Telegraphs and Telephones in accordance with Rule No. 1 below a line (c) of section II of the Annex, and that it is warranted by him as correct.

NOTE 1.—In determining the extra cost allowances, whether fixed or variable, should be included. The estimate of the extra cost due to variable allowances, such as those granted under bonus allowance schemes, cannot be exact but it should be as accurate as possible. The local Government may issue such instructions as may be necessary as to the manner in which such estimate should be prepared.

NOTE 2.—The proposition statement accompanying proposals for all change of posts in Establishments consisting of three or more posts should indicate approximately the operative and reserve strength of the Division or other administrative unit as a whole, both before and after the revision, under the columns 'Present' and 'Proposed'.

(II) (a) In the following cases a proposition statement in duplicate in C.A.C. Form 3 should also be submitted :

- (i) cases of general revision of establishments ;
- (ii) proposals which cannot be set out clearly without it.

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

- (i) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposal. As regards the other parts or portions of the office, neither details nor figures of total cost need be included.
- (ii) Where a section consists of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of the proposal.

(iii) The rules in detail set out in clause 1 above.

NOTE 1.—Where the pay of any post, whether proposed, rises from a minimum to a maximum by inclusion in a scale, the average monthly cost, not the actual or the maximum cost, must be given. This average may, as daily, weekly or varying amounts may be at all times, be given on the basis of the. If the rise first be from a minimum to a maximum to a maximum, or the average monthly cost will be taken as the minimum, whether fixed, or if the appointment is temporary, as the minimum plus three-fourths of the difference between the minimum and the maximum. If the period of the temporary post, the average monthly cost only be taken at the given rate; in other cases no average should be made.

NOTE 2.—The kind of statement referred to in the note to clause 1 above should be referred to Proposition statements when such statements are proposed but the words statement should not be included therein.

(i) The proposition statement of the proposal for revision should be forwarded through the Audit Officer, who should verify the present scale or rates the present cost, as the case may be, according to his audit register; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the examining authority. It will also be unnecessary for the Audit Officer to make the valuation of proposals for the revision of establishments the occasion for the verification of present scales as shown in his audit register. In ordinary cases the examining authority may accept the Audit Officer's figures.

NOTE 1.—Proposition statements, for posts which apply to the members of the Government of India should be forwarded through the Controller, Posts, Telegraphs and Wireless.

NOTE 2.—In proposition statements, figures of a value should be omitted from the monthly statement; figures exceeding 100 paise will ever being given in the rupee and a fraction under 10 paise, neglected.

NOTE 3.—All proposition statements with or without "Demand notes" should be forwarded through the Audit Office. Statements connected with Experimental and Marine establishments may, however, be submitted to the Director General or the Head of the Office direct.

NOTE 4.—In addition to the registers of sanctioned establishments, referred to in Article 125-A, which will contain details of the establishment of each office or line within the jurisdiction of the Head Post Office, the Head Postmaster will maintain a consolidated statement containing the information in summary form which is required for the purpose of preparing proposition statements in accordance with the distribution by time-scales of pay. In this consolidated statement space should be left between the entries relating to the various sections so as to permit of notes being made with regard to increases and reductions that may be ordered from time to time. When a proposition statement has to be submitted it will be necessary for the head post office merely to prepare and furnish the Superintendent of Post Office with a copy of the consolidated statement as corrected up to date, or an extract from it relating to the section (i.e., rates or the particular time-scales of pay) affected by the proposal.

(iii) The statement in C. A. C. Form 25 should also be submitted when necessary.

(Para. 100 to 112 of G.F.S.)

Register of Sanctioned Establishments

186-A. A register in the prescribed form (A. C. G-19 (a)) will be maintained by Heads of Offices in all the branches of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments showing the sanctioned establishments under them. The Heads of Offices will be personally responsible for seeing that the register is kept corrected up-to-date and that no charges which have not been duly sanctioned are included in the establishment pay bill.

Note.—In the case of post offices the duty of keeping the register up-to-date may, under the orders of the Postmaster General, be delegated to the Assistant.

Circle and Divisional Offices

186-B. On the 15th of each month, Heads of Circles, Divisional Engineers, the Superintendents of Telegraph Workshops and the Controller of Telegraph Stores will forward to the Audit Office a summary (Form No. Est-40) of all orders, other than those relating to leave, issued by them in Form No. Est-41 during the preceding month in respect of non-gazetted Government servants whose pay is subject to normal audit.

Monthly Bill

187. (a) Pay bills should be prepared separately for permanent, temporary and experimental establishments. Form A. C. G-20 is prescribed for general use and Form A. C. G-21 specially for the use of Departmental Telegraph Offices. In the monthly bill for the permanent establishment, the full claim for the month (including amounts to be paid over for future payments) should be submitted. The bill should be divided into two parts. In the first part should be entered the claims drawn in favour of officers whose names are required to be shown in the bill and the second part should contain the claims drawn in favour of other officers (viz. Rule 1 holders) and other claims (e.g. office rent, etc.). The various sections comprising the establishment should be shown separately, the description of each section as well as the sanctioned number of posts being prominently noted in red ink at the top. Separate totals should be made for each section and at the end of the total of each section should be brought forward and a grand total arrived at for the whole bill.

Note 1.—All fixed allowances (including attendance travelling, conveyance and home allowances) payable to a non-gazetted Government servant should be drawn in the establishment pay bill. In the case of Telegraph Offices whose pay is drawn in the first part of the establishment bill individual payments for the officials concerned should be submitted in order to assist in respect of the audit of attendance allowance.

Note 2.—Claims under the heads mentioned below and under other fixed allowances for contingent expenses which are drawn regularly (irrespective of the actual expenditure incurred in any month) should be shown under separate sections in Part II of the establishment pay bill:—

(i) Fixed Stationery charges ;

(ii) Officers' ; and

(iii) Subsidies.

Note 3.—Charges on account of office rent, subsidies, etc., drawn in establishment pay bills should be supported by proper receipts which should be submitted to the Audit Office along with the establishment pay bills when the charges amount to Rs. 500 in each case. In the case of payments on account of subsidies for the conveyance of mails, contractors should furnish bills showing the details of the actual monthly mileage run daily enclosed and stamped (where necessary). The disbursing Postmaster should carefully scrutinise these bills before payment with reference to the terms and conditions of the contracts and endorse on them each of the certificates, as prescribed

below, as are applicable to Class IV bills for salaries amounting to more than \$50 per month should be submitted to the Audit Office in part of the proper returns in support of the charges drawn by the Establishment pay bill.—

1. Certified that there has been no change in the schedule involving a change in the mileage reimbursement of trips shown on the schedule involving increase or decrease in the mileage due to the contractor.

(A)

(1) Certified that the change in the mileage per
number of trips was due to a variation in the schedule for which due notice was given to the contractor.

(2) Certified that the additional mileage per was due to increased trips ordered.

(3) Certified that the price of petrol on the first day of the month for which subsidy is claimed was neither more nor less than the basic price of petrol per gallon specified in the agreement.

(B)

(4) Certified that the increase
amount in the amount of subsidy is due to the price of petrol having decreased
been—on the first day of the month by less than the basic price of petrol specified in the agreement.

Note 4.—If for any reason the leave-salary claimed by a Government servant is not known (as for example when the limit of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered in red ink in the finally drawn voucher, the amount being left unaltered pending the fixation of his leave-salary and entered in red ink.

Note 5.—Pay of seasonal establishments, i.e., establishments which are employed for a part only of each year, drawn in Part I of the bill should follow a separate section.

Note 6.—When leave-salary based on average pay is drawn in a bill in which the leave-salary is first drawn, it should be accompanied by a statement, annexed by the drawing officer, showing the calculations by which the amounts drawn on account of leave-salary have been reduced. If the establishment is based on pay drawn outside the Government servant's administrative section or office, a reference to the voucher in, or the office from, which such pay was drawn should be given in the statement. If leave-salary is based on actual pay and not average pay, the drawing officer should attach to the bill a certificate that such pay is the pay of a person or persons individually in the absence of the name of taking leave and that the drawing was in accordance with Government service on the 24th August, 1925.

Note 7.—Administrative rolls of officials for whom no service books or service rolls are maintained should be prepared separately and should on no account be combined with the administrative rolls of other officials.

1. The names of all persons in Central Service Class IV, and of all pensioners and widows, given may be entered under pay bills provided that in all such cases a certificate in the following form is enclosed on the bill.—

"Certified that all persons whose names are entered here, but whose pay has been drawn in this bill have actually been employed during the month, and that full details of the names of the persons concerned and the amounts drawn for them working up to the total included in this bill have been duly drawn in my office." (257.)

The Head of a Local Administration may, in consultation with the Deputy Commissioner, amend the provisions of this rule to special cases of establishments when the entry of the names in the bill is not material for audit purposes.

2. The claims of Government servants whose names are entered under the provisions of the above rule should not be lumped together and entered as a single item in the bill but the bills should show separately the amounts on different rates of pay or with different descriptions.

(Rule 264 of T. R.)

NOTE.—The provisions of these rules have been extended to officers of the Royal Railway Mail Service and Telegraph Traffic establishments on time scales of pay below the rates of clerks.

3. In the case of big establishments, separate pay bills may, in consultation with the Audit Office, be prepared for each distinct part of the establishment of each section, in the circumstances only in such cases require.

4. In the case of General and Telegraph Office establishments, separate pay bills should be prepared for General Service Telegraph Masters, Local and Station Service Telegraph Masters, General Service Telegraph Clerks and Local and Station Service Telegraphers. The case of clerks in the Telegraph Engineering establishment should also be noted and reported.

(b) Against each post should be shown (except in cases referred to in Rule 2 under clause (a) above) the names of both the substantive and officiating incumbents, the names of the former being arranged in order of seniority (as indicated by pay) and serially numbered below each section. Permanent vacancies should be exhibited clearly by entering the word "vacant" in column 2 and allowing serial numbers. Pay drawn in favour of an officer holding substantively a post in one section and officiating in a post in another section should be shown under the section in which he actually worked.

NOTE 1.—If an officer works in different sections for various periods of a month, his pay should be drawn under each of these sections for the days he actually works there. In such cases the acknowledgment of payment should be taken against each of the sections (except in cases where separate acknowledgment rolls are prepared) but if the total payment exceeds Rs. 25 receipt stamp should be affixed against the last entry.

NOTE 2.—In the case of big officers the copies of the substantive incumbents may be attached to any other manner in consultation with the Audit Office.

(c) In the first money column of the pay bill (Form A, C. G. 20) should be entered the rate of pay. In the second money column should be shown the full amount of pay and special pay claimed, in the third money column the full amount of officiating pay claimed and in the fourth money column the full amount of leave-salary claimed, whether drawn or not. In the fifth money column should be entered all "other charges and allowances", the nature of the charge or allowance being clearly specified in every case. Amounts claimed but not drawn should be entered in red ink in money column 2, 3 or 4, as the case may be, and ignored in totalling. The sixth money column will be used to show the amount actually drawn for each section; and when pay is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed, should be stated either against the name of the employee in the body of the bill, or in a note at foot of the page; the pay of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

In the "Remarks" column against the items concerned should be entered remarks showing how payments of charges have been affected by death, retirement, permanent transfers, new appointments, etc. The form-note and certificate printed on the form should be carefully perused.

(d) In preparing Part II of the bill for establishments for which names are not shown in the bill, the following procedure should be observed :—

The description of each section as well as the number of posts sanctioned should be prominently shown in red ink at the top. The number of officers on duty, in transit and on leave and the number of out-of-duty officiating in leave vacancies should be shown in separate horizontal lines under each section in column 2 and the amounts claimed should be shown against each of these entries in money columns 2, 3 and 4, respectively. In calculating the number of officers to be shown in column 2 against the entries referred to above, broken periods of a month should

be added together and converted into months and days by dividing the total number of days by the total number of days in the month. Thus if out of eight officers sanctioned for a section four are on duty throughout the month and the remaining four are on duty for 8, 20, 25 and 27 days respectively of November, the total number of officers on duty may be shown as 6.25.

Example.—A section consists of 20 men to pay Rs. 15.00 daily—

- (a) 17 men are on duty throughout November,
- (b) 1 man is on duty for 25 days and is absent for 5 days, an outsider being appointed for 5 days,
- (c) 1 man is on duty for 26 days and on leave for 4 days, his arrangements being made in the leave vacancy,
- (d) 1 man is on leave for 20 days and on duty for 10 days, an outsider being appointed for 20 days,
- (e) 1 man is holding throughout the month an officiating appointment to another section, an outsider being appointed in the vacancy,
- (f) 1 man is on leave throughout the month, an outsider being appointed in the leave vacancy. The entries in the bill will be—

Column 2				Column 4		Column 5		Column 6		
20 men to pay Rs. 15 (in total)				Rs.	Paise	Rs.	Paise	Rs.	Paise	
(1)	17	1	on duty	..	255	30	—	—	—	—
(2)	1	5	is absent	..	2	50	—	—	—	—
(3)	1	26	on leave	..	—	—	—	—	27	00
(4)	2	15	outsider (officiating)	..	—	—	42	00	—	—
(5)	1	4	no arrangements	..	—	—	—	—	—	—

Note 1.—In cases in which officiating arrangements in the place of postmen and Class IV Government servants on casual leave are permissible and are made, casual leave should be treated as duty and the extra expenditure incurred on substitutes in casual leave vacancies should be rated under a separate heading in the appropriate column of the bill. The amount of extra expenditure should be supported by a statement attached to the bill in each case in the following form—

Statement of extra cost incurred on casual leave arrangements with substitutes under the late Government of India, Industries and Labour Department No. 24 P.T.E., dated the 22nd August, 1940.

Name of officer	Sanctioned strength of Postmen and Menials	Name of substitute	Designation	Pay	Qty. of day's Casual leave	Substitute's Pay	Amount of extra cost

Note 2.—The rule in Note 1 above applies mutatis mutandis to the employment of paid substitutes in casual leave vacancies of mail guards, van peons, porters and other class IV Government servants of the Railway Mail Service.

Note 3.—Substitutes only in unavoidable circumstances be employed in place of postmen deputed to convey work. The pay of the substitutes should be treated as a temporary charge and drawn in a supplemental bill and classified under the head "pay of temporary establishment" in Abstract J-41.

(d) The above instructions apply also in the case of any bills for temporary and experimental establishments. In these bills the number and date of orders sanctioning the establishment should be noted in red ink against each post.

NOTE.—The above instructions are also applicable mutatis mutandis to the establishment Bills of Departmental Telegraph Offices (Para A. C. G. 26).

258. *Defunct.*

259. The monthly bill should necessarily be supported by an absence statement if any person in superior service whose name is required to be shown in the establishment pay bill (vide Rule 2 under Article 217 (a)) was absent during the month either on deputation or suspension, or with or without leave (except on casual leave) or when a post is left vacant substantially whether any officiating arrangements have or have not been made against it.

NOTE 1.—When a Government servant is paid for any period of joining leave, the period should be shown separately in the absence statement and if the period exceeds 7 days exclusive of Sundays, the additional information, i.e., particulars of journey, total number of days spent in transit, etc., required for such purposes may also be given in "Remarks" column in the absence statement.

NOTE 2.—When a non-posted Government servant is transferred elsewhere during his public leave, the Head of the office will endorse on the Establishment bill in which his pay for the month is shown a certificate stating the nature of the transfer. When Telegraph Masters and Telegraphists are transferred at their own request and assume the charge of the vacant post, should be submitted to the Head of the office even when the joining time taken does not exceed 7 days.

259-A. (1) A subsidiary statement in the form shown below should be prepared and attached to the absence statement whenever the leave salary of a non-posted officer who has served under more than one Government is drawn. The Posts and Telegraphs Department, being a central Government Department, should for this purpose be considered as a separate Government separate from other Departments of the Government of India. Service under a Provincial Government and the allocation of the proportionate share of the leave allowance definable to that Government should be shown as a whole without any attempt at allocation between the different departments under that Provincial Government. Service outside the Posts and Telegraphs Department but under the Central Government should be classified as—(a) Service under Railway, (b) Military, and (c) other Departments of the Central Government.

(2) The leave salary of an officer who has served in the Posts and Telegraphs Department and partly elsewhere is to be debited in accordance with the rules in Chapter 4 of Account Code, Volume I.

(3) The following case will explain the position. An officer joined the service on the 1st January, 1906 under the Bengal Government. He took privilege leave for 3 months from the 1st January, 1910 to the 31st March, 1910 and leave on medical certificate for 3 months from the 1st April, 1910 to the 30th June, 1910 and was transferred to the Posts and Telegraphs Department on the 1st January, 1915. In the latter Department he took privilege leave for 3 months and leave on medical certificate for 3 months from the 1st April, 1918 to the 31st August, 1918 and came under the Fundamental Rules from the 1st January, 1919. The total amount of leave at the official's credit should be calculated as if the whole service was in one Department and the leave earned by service in the Posts and Telegraphs Department alone should be worked out and deducted from the total leave earned. In this particular case, the total amount of leave at the official's credit on the 1st January, 1922 will be one year, 8 months and 21 days of which 4 months and 12 days will represent the leave due on account of the service in the Post Office and Telegraph

and Telephone Departments (i.e., leave earned by service in the Posts and Telegraphs Department minus all leave taken in that Department). If the officer proceeded on 3 months' leave on average pay on the 1st January, 1912, his leave salary for 4 months and 12 days, would be debitable to the Post Office and Telegraph and Telephone Departments and the leave salary for the remaining period to the Bengal Government.

Form of Subsidiary Statement

A. B. who is now absent on leave on full-half-or-quarter average pay for the time and was previously absent on leave on full-half or quarter pay from to and to has during his service for years immediately preceding the date on which he availed himself of leave on full, half, or quarter pay been employed (1) in the Posts and Telegraphs Department from to (2) in the Military Department from to (3) in the Railway Department from to and (4) in an office payable from "Provincial revenues from to

A. B.'s leave salary during the leave from to will be chargeable to the Pakistan Posts and Telegraphs Department and from to to

Disbursing Officer

NOTE.—The leave salary of a Government servant transferred to service under a Government other than that under which he was first employed shall in respect of any leave taken after the date of transfer be charged to the borrowing Government until the entire leave earned under that Government is exhausted (extract from Chapter 4 of *Admin. Code*, Volume II).

259-B. In the case of non-gazetted Government servants, subject to the revised leave rules, the heads of offices should communicate to the Audit Office, all transfers of such Government servants to other Governments and Departments, for the purposes of recovery of leave salary contributions from the borrowing Government when such Government servants have been temporarily transferred.

259-C. When a non-gazetted Government servant subject to the Revised Leave Rules is transferred permanently to another Government, the head of the office from which he is transferred should prepare a leave account showing the amount of "earned leave" at credit on the date of permanent transfer and send it to the head of the office to which the Government servant is transferred. A copy of the leave account should also be sent at the same time to the Audit Officer of the office from which the Government servant is transferred so as to enable him to accept the debts on account of leave salary for "earned leave", up to the extent indicated in the leave account, as and when the Government servant takes leave.

260. If no person in superior service whose name is required to be shown in the establishment pay bill was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave), certificate 2 printed on Form A. C. G.-20 (or A. C. G.-21) should be signed by the Head of the office.

(Note is below Rule 270 of T. R.)

*State the name of the Province.

[State the name of the Province, the Railway Department, the Military Department or other Department of the Central Government.

261. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him [which should be supported by a last-pay certificate, under Rule 1 to Article 265, showing dates of making over and receiving charge, advances outstanding, etc.], or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of post service, a health certificate, as required by Fundamental Rule 10 must accompany the bill.

As regards appointments of Military pensioners in the Civil Department there should be certificate on the first pay bill to the effect that the pay has been fixed with due regard to the provisions of Article 526(a) of Civil Service Regulations and the connected instructions of the Government of Pakistan. In cases of continued employment following under Article 526(b), where military pension is granted in future, it is also necessary for audit purposes that the administrative authorities should furnish a similar certificate on the first pay bill drawn after the receipt of information by them of the grant of the military pension to the persons concerned.

(Rule 230 of T. R.)

NOTE 1.—The health certificates of Government servants, whose names do not appear in the Establishment pay bills, should be attached to their service books or notes, as the case may be. These may, however, be submitted to the Audit Office when their names appear for the first time in the bill on their subsequent promotion either permanent or on probation.

NOTE 2.—Last-pay certificates of Government servants whose names do not appear in the Establishment pay bills should be filed by the head of the office with the documents pertaining to the service book or service roll.

262. The first bill in which a periodical increment is drawn by any officer should be supported by a periodical increment certificate.

The form which is printed with the pay bill may be used in any case in which the increment is due to a Government servant for having been the incumbent of the post specified for the prescribed term from the date of last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave and, if he has held the post in an officiating capacity, all other kinds of leave, which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative certificate in Form T. R. 24 is required, and whenever this form is used the certificate with the explanatory memorandum (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Audit Officer, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Audit Officer will ordinarily be able to return it, so as to allow of the increment being drawn when due in the ordinary establishment bill; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

(Rule 272 & 273 of T. R.)

263. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

(Rule 274 of T. R.)

Place of Payment

264. A list showing the disbursing offices at which office establishments pay bills of the Department are given in Appendix I.

Distribution of Pay

265. The head of an office is personally responsible for every pay drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill. If in any case, owing to the large size of an establishment or because certain of its men are working in outstations, it is not found feasible or convenient to obtain the receipts of payees on the office copy of the pay bill, the head of the office concerned may, at his discretion, maintain a separate acquittance roll in Form A. C. G-24. If the payer does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill; his pay can be drawn anew under Article 201 when he presents himself to receive it. Pay may not, under any circumstances, be placed in deposit.

1. The head of an office should give a last pay certificate (see Article 225) to an officer of his establishment who is transferred or detailed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the establishment up-bill (last) inclusive, and that from that date he ceases to draw pay on account of, and it should also state the amount, if any, recoverable from the officer under an attachment of his pay by a Court of law, the attachment order being passed on to the head of the office to which the officer is transferred. It need not be countersigned by the Audit Officer, even in the case of transfer from one circle of audit to another, but in the case of transfer out of the Pakistan, last pay certificate should be signed by the Audit Officer.

2. In the case of an officer discharged on pension the certificate should accompany the application for pension, when the applicant continues in the service after submission of his application, in which case the Audit Officer, in arranging for the payment of his pension, will direct that no payment is to be made until the certificate is produced.

3. The detailed procedure for the disbursement of pay and allowances of the non-pensioned establishment is to be followed in (1) Post Offices, (2) Head Quarter Office, (3) Departmental Telegraph Offices, (4) Engineering Divisional Offices (5) Postmaster General's Office (Including Dead Letter Office) and (6) Regional and Sub-Regional Postal Training Centres is given in Appendix II.

4. The pay and allowances of Electrical Branchmen, Messes, Battery-men, and Coolies attached to Telegraph Offices are disbursed by the Engineering Branch and are audited in the office of the Deputy Controller, Posts, Telegraphs and Telephones concerned. Heads of Telegraph Offices (who in a special case prepare the bills for such establishments) should make a note of posting the Establishment bills of these men in files so that they may reach the office of the Divisional Engineer by the 1st of every month for disbursement in the same way as for line establishments.

NOTE 1.—The orders contained in Rule 2 under Article 225 are equally equally applicable to the disbursement of pay and allowances of a non-pensioned Government servant.

NOTE 2.—The pay and allowances of non-pensioned officials who are detailed for training at another station but whose pay and allowances during the period of such training continue to be drawn at the old station, may where necessary, be remitted by service money orders and payee's acknowledgements attached to the relevant bills or acquittance rolls.

Payment of dues to deceased officials and officials on leave

266. The leave salary of a non-pensioned officer of the Department (including a non-pensioned officer of the Posts and Telegraphs Accounts Office) on leave in Pakistan will be drawn at the disbursing office from which his pay was drawn before he proceeded on leave, under the signature of the head of his office or of the General Officer authorised to sign for the head of the office, vide Rule 1 under

Article 18 (g) and if the officer is desired, will be sent to his address by Postal Service Money Order. The money order acknowledgment signed by the officer concerned should be attached to the acquittance roll in support of the entry made therein.

The following classes of payments to non-pensioned officials belonging to the Pakistan Post Office and Pakistan Telegraph and Telephones Departments and the Posts and Telegraphs Accounts Office may similarly be verified by service money orders and money acknowledgments attached to the relevant bills or acquittance rolls:

- (a) pay and allowances (including travelling allowances) 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; and
- (c) travelling allowances as well as other allowances such as overtime allowances, extra message rate allowances, out station allowances, extra duty allowances, compensatory allowances, etc., of officials who proceeded on leave before the amount due could be paid to them.

NOTE.—Provisions for service money orders as enumerated in this Article are payable only when the officials on duty or the heirs of deceased officials are residing within the areas covered by the Pakistan Post Office. Persons residing in places not covered by the Pakistan Post Office should make their own arrangements to receive their pay.

Re-adjustment of Pay

267. The head of an office is not at liberty to re-adjust the pay of a Government servant by giving one Government servant more and another less than the scheduled pay of his post; nor may he distribute the pay of an appointee otherwise than as provided in the Fundamental Rules. But in the case of establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE.—The rule is applicable to ministerial establishments.

(Para. 112 of G.P.R.)

Arrear Bills

268. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, viz., in Form A. C. G.-22 for persons whose names are shown in Part I of the Establishment Pay Bill or in Form A. C. G.-22(a) for persons whose names are shown in Part II thereof with quotation of the bill from which the charge was omitted or withheld, or on which it was refused by deduction, or of any special order of competent authority granting a new allowance; such bills can be presented at any time subject to the conditions laid down in Article 6, and may include as many items as are required for immediate payment. Arrear pay must always be paid in full and not in instalments and a note of the payment should be made in the original pay bill and acquittance roll for the month in which the pay was earned.

NOTE.—The provisions given in Article 242 apply also to arrear pay drawn in establishment bills in respect of officials whose names are shown.

(Rule 271 of P. R.)

Service Books and Service Rolls

266. Special attention is drawn to the rules regarding service books and service rolls, which are given in Supplementary Rules 197 to 205 made by the Governor-General and in paragraphs 34 and 35 of the instructions issued by the Comptroller and Auditor-General under Fundamental Rule 74. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office.

At a fixed time early in the year the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signature—

"Service verified up to (date) from (the record from which the verification is made)"

NOTE 1.—The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, postulated, temporary or officiating.

NOTE 2.—With regard to the recording of the Annual Certificates of verification in the service books as required above, an Assistant Postmaster General should be considered as the H. O. of the Office as far as the Circle Office, Dead Letter Office and the Work Depot are concerned.

NOTE 3.—The following officers will record certificates of annual verification of service in the service books:—

- (1) Post Office Accountants in the various grades and Divisional Accountants in the Engineering Division.
- (2) Head Railway Clerks, R. M. S.
- (3) Any postal official or any officer in the higher schools or grade authorized by the head of the office, if there is no Accountant in the suburban grade in the office.

The head of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state this for the exempted periods (naming them), a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

When, however, a non-granted officer, is transferred from one office to another, the head of the office under whom he was originally employed should record in the service book under his signature the result of the verification of service, with reference to pay bills and pensionable rolls, in respect of the whole period during which the officer was employed under him, before forwarding the service book to the office where the services are transferred.

(Para. 123 to 125 of G. P. R.)

NOTE 1.—In the case of non-granted Government servants for whom no record of service is maintained in the Audit Office and in which the rules regarding the grant of pensions apply, an entry should be made in the service book of the individual concerned by the Audit Office on the following conditions:—

- (a) such rate the accumulation of half the cost of pension is granted to the wife and children of a Government servant under Rules 6 and 7 of the above rules;
- (b) whatever under Rule 11 of the above rules, allowances are granted at a time other than at the end of an employee's service.

An alphabetical index of the names of all such Government servants in whom the pensionable service is also maintained in the Audit Office.

NOTE 1.—Non-gazetted officials, whose names are granted for purposes of audit (vide Article 265), are exempt from keeping service books, the particulars of their service being recorded in the History of Services.

NOTE 2.—The services of extra departmental agents employed in Post Office and Offices are not recorded either in service books or service rolls.

270. When an official in respect of whom a service roll is maintained is promoted to an appointment requiring a service book to be kept, he should be supplied with the latter at his own cost, the following remark being made in the book as the opening entry across the second and third pages "For previous service see service roll attached", and thereafter his service should be recorded in the service book. The service roll should be neatly folded to size (but in such a way as to permit of its being opened out for reference) and securely pasted or stitched to the service book between the front wrapper and first page.

271. Service rolls should be maintained in Form C. A. C-10-C. They are provided by the Department and are obtainable on indent in the same way as other departmental forms by officers empowered to apprise the officials in respect of whom service rolls are prescribed to be kept.

Service rolls should be taken up every year for verification of service and record of the necessary certificate by the head of the office in the manner laid down in Article 269.

272. The service books and service rolls should be kept in the custody of the head of the office. When an employee is transferred to another office, his service book or service roll should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Audit Office for record. If the head of an office is a non-gazetted officer, his own service book should be kept in the custody of his immediate superior.

(Para. 13 of G.P.O.)

NOTE 1.—Officials of offices who though not Heads of Offices are authorized to keep the Service Books and Service Rolls in their custody and to attest the entries therein (except their own Service Books), as item 2 of the Government of India's orders below: Secretariat Rule 199.

NOTE 2.—For the purpose of this rule the jurisdiction of the following officers extends as indicated against each:—

- (a) the Postmaster General (or one of his Assistant Postmasters General, authorized by him in respect of officials employed in the office of the Postmaster General, including the Dead Letter Office, Stock Depot, and any other headquarters offices);
- (b) the Head Postmaster, in respect of Inspectors of P. O. Offices and of all the postal establishments (including the office establishment of the Superintendant of P. O. Offices) within the jurisdiction of the head post office;
- (c) the Head Clerk of the Head Record Office in respect of Inspector's Railway Mail Service and of all the Railway Mail Service establishments (including the office establishment of the Superintendent) comprising the Railway Mail Service divisions.

273. (a) The service books and service rolls should be kept arranged alphabetically.

(b) Service books and service rolls must always be kept unfolded; and whenever it is necessary to send a book or roll by post it should be forwarded unfolded between stiff boards large enough to protect the contents and be despatched under registered cover.

(c) On first appointment of a Government servant for whom a Service Book or Service Roll is required to be maintained under R. N. 167 and R. N. 215, the necessary book or roll, as the case may be, should be sent by the officer making the appointment who should fill in and contemporaneously enter the descriptive particulars on the first page. The particulars must be furnished from his personal knowledge of the newly-appointed officer at the time of appointment, if possible; otherwise they should be obtained through some other Departmental officer named by the officer making the appointment, the service book or service roll being sent to him for the purpose. The book or roll should then (if necessary) be forwarded for custody to the head of the office concerned.

(d) In cases in which the descriptive particulars are not supplied from the personal knowledge of the officer making the appointment, he should, when he first meets the newly-appointed officer in the course of his tour or inspection, make a note of those particulars with a view to verifying and entering, at the earliest opportunity, the entries already made in the officer's service book or service roll.

Note.—The "pages and weeks for identification" mentioned on the first page of an officer's service book or service roll should be held in the palm of the ball of his left thumb and of the fingers of the left hand.

(e) When the owner of a service book or service roll dies or resigns or is discharged, the date of his death, resignation or discharge (as the case may be) should be entered in his book or roll. The book or roll should be preserved in the custody of the head of the office for five years and then destroyed.

(f) The descriptive particulars on the first page of an officer's service book or service roll should be re-stated every five years by the supervising officer concerned.

Note 1.—Officers when re-stating the descriptive particulars in service books or service rolls under the above rule should write in words the date of entry in figures in cases in which this has not been done.

Note 2.—Inspectors of Post Offices and Railway Mail Boxes, Postal and Civil Postmasters, Engineering Superintendents-General, Engineering Superintendents—Telegraph and Electrical Superintendents should be treated as Supervising Officers for the purpose of the re-statement of entries in the first page of service books and service rolls.

Note 3.—The re-statement of entries in the first page of the register books should be made by the Superintendent of Post Offices in respect of the Local Post at that Office and by the Superintendent of Post Offices or the Superintendent of Post Offices in respect of a Lower Subordinate Grade Sub-Postmaster.

Note 4.—The Subordinate Grade Sub-Postmasters (including those in charge of a lower sub-office) should be treated as supervising officers in respect of the work connected with re-statement of entries in service rolls of those officials whom they are competent to appoint.

Note 5.—The Manager of a Dual Letter Office should be treated as Supervising Officer for the purpose of this rule in respect of the work connected with the re-statement of entries in the first page of service books and service rolls so far as his office is concerned.

NOTE 4.—The Head of the office is required to maintain an alphabetical index in the following form, to the service books and service rolls in his custody and to deposit the same in the index to be kept connected up to date :—

Name of official	Office from or to which transferred	Date of attestation or last re-attestation of the description—mutualities	Remarks

Sufficient number of pages of the index should be assigned to each letter of the alphabet.

274. Deleted.

Leave Accounts

275. The leave account of a non-gazetted Government servant (Form F. R. 9 or F. R. 9-A) will be kept in the custody of the Head of the office in which he is employed, as prescribed in Supplementary Rule 215(8), and the entries in the leave account attested by the latter. The leave account of a non-gazetted Government servant who is himself the Head of an office should, however, be kept in the custody of his immediate superior who will also attest the entries in the leave account.

Travelling Allowances

276. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (T. R.-25). When actual expenses are drawn on account of the carriage of horses or conveyances details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family, or the higher marriage allowance, a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expenses incurred were not less than the sum claimed. Audit Officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the headquarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be

cashied at the disbursing office on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

(Rule 277 of T.R.)

277. All travelling allowance bills should bear a certificate in the following terms : "Certified that I have satisfied myself that the amounts included in bills drawn 1 month/2 months/3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the acquittance roll".

(Rule 277 of T.R.)

NOTE 1.—A list of controlling officers for travelling allowance purposes in the Pakistan Post Office and Pakistan Telegraph and Telephone Department is given in Appendix 24 to the Compilation of Fundamental and Supplementary Rules, Volume II.

NOTE 2.—In case of travelling allowance allowed to Post Office, Telegraph Traffic, Wireless and Railway Mail Service officials under items 1, 2 and 3 of the Director General's Instructions and to Telephone Operators and Inspectors under item 2 of Government of India's decision below Supplementary Rule 114, a certificate in the following form should be attached to the travelling allowance bills of the officials concerned :—

1.—For Post Office, Telegraph, Telephone and Railway Mail Service Officials.

Certified that was deputed to sub-office which is single/two handed Branch Office.

Combined office, the signature branch of which is single/two handed

Departmental Telegraph Office which is single/two handed

Railway Mail Service Office (Record Office, Mail Office which is single/two handed and travelling section)

Telephones Exchange Office which is single/two handed in the vacancy caused by the absence of for the period from to on account of casual leave/short attendance as witness/attendance at departmental examination.

*Certified also that no extra signaller was available on the Postal Branch of Combined Office.

B.—For Wireless Officials

Certified that was deputed to the Wireless Station, which is single/two handed in the vacancy caused by the absence of for the period from to on account of leave/short attendance as witness/attendance at Departmental Examination.

NOTE 3.—In case of travelling allowance bills of the non-gazetted establishments an additional certificate in the following form should be endorsed on travelling allowance bill T.R.-23, or Travelling Allowance Journals Form T.R.-27, as the case may be, by the Controlling Officer at the time of countersigning the bill :—

none of the officials mentioned in this bill is in receipt of conveyance allowance

*1. Also that

no necessary deductions have been made from this bill on account of conveyance allowance for the days for which reliefs or daily allowance has been drawn in respect of the officials.

NOTE 4.—Travelling allowance bills should invariably be submitted to the Controlling Officer within one month of the completion of journey. The original "transfer" or "deputation" order should be submitted with travelling allowance bill. The remarks "order produced" and "travelling allowance bill passed" will be made on the bill and the transfer or deputation order respectively under the signature of the countersigning officer. Travelling allowance bills submitted on account of "year" should be serially numbered by the Drawing Officer and in case when no claim is made in any month a remark to the effect that no year was performed should be made by the Drawing Officer on the next travelling allowance bill cashed.

(To be used only in cases of deputation to a combined office in which two signallers are mentioned for the telegraph portion).

NOTE 5.—In the case of officers involved with free railway passes, deductions on account of savings made in railway fares by the use of free passes for self should invariably be shown in the travelling allowance bills. Audit will not admit any travelling allowance bill unless the deductions referred to above are shown therein. If, however, in any case the officer making the claim does not make any such deductions in the Travelling Allowance Bill, he should state therein the special reasons for which the deductions have not been made. His statement on the travelling allowance bill together with the countersignature of the Controlling Officer will satisfy audit.

NOTE 6.—In cases in which travelling allowance is claimed for journeys on which free travel is allowed and also for other journeys, a note should be inserted in the remarks column of the travelling allowance bill by the drawing officer to the effect that some of the places except those specified in the bill are connected by lines over which free conveyance is allowed.

278. In the case of Sub-Inspectors, Linsmen and Line-riders and such inferior servants as Line Coolies, Spin and Cable Guards, Peons, etc., of the Telegraph Engineering Branch travelling allowance should be drawn in Journal Form T.R.-36 which should be prepared and submitted in duplicate by the claimants concerned to the controlling officer through the proper channel. In the case, however, of those who are unable to prepare the journals themselves, e.g., line-coolies, peons, etc., the journal may be prepared by some one else. The controlling officer should dispose of the original journals in the usual way and retain the duplicate copies thereof for record in his office. An abstract showing the totals under each head of claim for each person should be prepared in Form T.R.-37 by the Divisional Engineer for encashment. The paid abstract bills (Form T.R.-37) should be submitted to the Audit Officer with the accounts after endorsing on the bills a certificate to the effect that the journals countersigned by the proper authority have been placed on record in the Divisional Office.

Passages

278-A. The procedure prescribed in Rule 243-A shall apply also to passages of non-gazetted Government servants who are entitled to passage concessions, with the modification that the non-gazetted Government servants shall apply for passages to the Audit Officer and correspond further on the subject through the head of the office, instead of directly.

Extra Duty Allowance Bills

279. A bill (in Form A. C. G.-37) for extra duty allowances, earned by the sorters, etc., in a Railway Mail Service Division during any month, should be prepared in duplicate on the tenth of the next month and submitted by the Head Record Clerk to the Divisional Superintendent, one copy being marked "Not payable" and "Duplicate" in red ink. The Superintendent should personally check the bill to see that the allowance has been in each case properly and correctly drawn and then sign both the copies of the bill.

The original bill, after check and signature by the Superintendent, should be returned to the Head Record Clerk for encashment in the usual manner and disbursement of the amount.

The duplicate copy of the bill should be sent to the Head of the Circle for check and countersignature. After this, the countersigned bill should be sent to the Audit Office on the 26th of the month following the month to which the bill relate.

Outstation Allowance Bills

280. Outstation allowances earned by sorters, mail-guards, and van-peons will be drawn in Form A.C.G.-38 at the beginning of the following month by the Head Record Clerk who will submit the bill to the Divisional Superintendent for counter signature. After the bill is cashed, the amounts payable to the officials concerned will be disbursed in the usual way.

The gratuation allowance bills for mail posts in post officers will be countersigned by Superintendents of Post Offices or first class postmasters, as the case may be.

Extra Message Rate Allowance Bills

281. At the end of each month the statements in Form T.I-119 should be completed by the officer in charge of a Departmental Telegraph Office for each Telegraphist (including postal signaller when the concession has been extended to that class of officials also).

On the 10th of the next month necessary particulars will be brought out to the bill form (Form A.C.G.-63) which should be prepared in duplicate. Regarding preparation, check, payment, countersignature of the Head of the Circle concerned and submission of countersigned Extra Message Rate bills to the Audit Office, the procedure prescribed in Article 279 for the preparation, payment, etc., of Extra Duty Allowance to Railway Mail Service Sectors should be followed.

Bills of Task Work Messengers

282. The substance allowances and task-work earnings of task work messengers employed in Departmental Telegraph Offices and Combined Posts and Telegraph Offices should be drawn in Form A.C.G.-65 or A.C.G.-65(a), as the case may be. The countersignature by the Head of Circle of these bills is not required, the Officer-in-charge of the office who passes them being held responsible for the correctness of the entries therein. Copies of these monthly bills should, however, be sent to the Head of Circle concerned in order that he may carefully scrutinise the earnings per man, the rates allowed for delivery and the average cost per message.

Note.—A close watch on the expenditure under this head must be kept.

Overtime Allowance Bills

283. Overtime allowances are sanctioned by the Head of the Circle or the Divisional Engineer, Telegraphs, as the case may be, to Postal Signallers in Combined Offices and members of the Signalling Establishment, Signal Room Clerks, Telephone Operators, Mistries, Mechanics, etc., employed in Departmental Telegraph Offices and Telephone Exchanges under conditions laid down in the Manual of Appointments and Allowances. The allowances should be drawn in a bill in Form A.C.G.-64 which should be sent in duplicate to the Head of the Circle or the Divisional Engineer, Telegraphs, concerned for his sanction, one copy of the bill signed by the Head of the Circle or one of his gazetted assistants or the Divisional Engineer, Telegraphs, being submitted to the audit office after payment, duly entered in the schedule of pay and allowances.

CHAPTER 12.—Contingent Charges

General Rules ..	284	Countersigned Contingencies — Abstract Bill ..	289
Responsibility of Drawing Officers ..	284	Detailed Bill ..	300
Responsibility of Controlling ..	285	Disbursements ..	303
Authority Permanent Advances ..	285	Inter-departmental Transfers ..	304
Record of sanctions to expenditure subjected to a certain aggregate annual limit ..	285-A	Emergency Advances ..	305
Record of Contingent Expenditure — Contingent Registers ..	284	Advances for repairs to rented Posts and Telegraphs Buildings ..	305-A
Bills for Emplacement ..	285	Contingent charges of Telegraph Trans. Telegraph Engineering and Wireless Transfers ..	307
Recurring Contingencies ..	287		
Contingent charges not countersigned ..	288		

General Rules

284. Subject to any orders of the Government or controlling authority an officer is allowed to draw money for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. It is for the Government to name the controlling authority whose countersignature is necessary in regard to countersigned contingent charges.

1. Departments of the Government of Pakistan are authorised to sanction non-recurring contingent expenditure up to a limit of Rs. 1,000 in each case, unless there is something novel, doubtful or irregular in the character of the expenditure.

2. Subject to the conditions specified in rule 1 above, the Heads of Circles in the Pakistan Post Office and Pakistan Telegraph and Telephone Departments are authorised to sanction, as Heads of Departments, non-recurring contingent expenditure up to a limit of Rs. 300 only in each case.

3. Subject to conditions specified in Rule 1 above the Director General is authorised to sanction non-recurring contingent expenditure up to a limit of Rs. 1,000 in each case unless another limit is specified for any particular item in the Schedule of Financial Powers of the Director General.

(Rule 129 of G. F. R.)

284-A. The term 'contingent charges' or 'contingencies' used in this chapter means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which under prescribed rules of classification of expenditure fall under such other heads as 'work, repair, stock', or tools and plant, etc.

284-B. The rules of procedure in this Chapter shall apply primarily to contingencies, and unless otherwise provided miscellaneous expenditure which is not classed as contingencies is also subject to these rules.

284-C. Contingent charges incurred on public service may be divided into the following classes :—

- (i) *Contract Contingencies.*—Those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.
- (ii) *Special Contingencies.*—to include such contingent charges, whether recurring or non-recurring, as cannot be incurred without the previous sanction of a superior authority.
- (iii) *Countersigned Contingencies.*—to include such contingent charges as may require the approval of some controlling authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Audit Officer.

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

NOTE 1.—The five classes of contingencies set forth above are not mutually mutually exclusive. When a contingent bill falls within two or more classes, the procedure prescribed for each of these classes should, so far as possible, be applied to it.

NOTE 2.—Contingent bills of the officers of the Director General and of the Heads of Circles do not require any countersignature.

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

(Rule 130 of G.F.A.)

1. The powers of the Director General and of the authorities subordinate to him to sanction contingent expenditure are given in the separate Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department.

286. No pay of any kind and no additions to pay may be charged as contingent expenditure.

Exception.—The following are examples of charges which may be treated as contingent expenditure :—

- (a) Rent-weather and messengers establishments.
- (b) Coolies engaged on manual labour and paid daily or monthly wages.
- (c) Sweepers and latrine (whether whole-time servants or not).
- (d) At the discretion of the local Government, such other classes of manual e.g., coolies, dhoties, tailors, cooks, grass-cutters, etc., as the Government has from time to time ruled to be eligible for pension or as it may, in future, declare to be non-pensionable.

N.B.—Permanent coolies and coolie (also) employed in Radio Stations do not fall under the category "Coolies paid from contingencies". These officials may be paid as part of regular establishment through establishment pay bills.

(Rule 282 of F.R.)

NOTE 1.—The rule in Article 287 does not apply to contingent payments on account of establishments referred to in Exceptions (a) to (d) above.

NOTE 2.—The Government of Pakistan have delegated to the Director-General the discretionary power of a local Government referred to in clause (d) of "Exceptions" above.

NOTE 3.—Except with the special sanction of heads of departments inferior servants employed in offices of the Central Government and paid from Contingencies should not be granted higher rates of pay than those fixed for similar inferior servants employed in the same station under the local Government of the Province in which the office is situated.

Along with the monthly contingent bills, Account Current or Primary Abstract, as the case may be, drawing officers will furnish a certificate stating that the rate of pay allowed to these inferior servants are not higher than those of similar servants employed in the station under the Provincial Government of the province concerned or that the rates of pay allowed, though in excess of those allowed for similar servants under the local Government, have been specially sanctioned by the Head of the Circle or by an officer who has been declared as the head of the department under Notes 1 and 2 below Article 2.

287. No officer may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for contingent charges ; and when an officer exceeds the annual appropriation, he may, under orders of Government, be held responsible for the excess. The responsibility for the control of the contingent expenditure of the Department rests with the Director General, who distributes the grant for each detailed head of contingent expenditure among the controlling officers subordinate to him. These controlling officers may in their turn distribute the annual allotments for contingent expenditure placed at their disposal by the Director General, among subordinate officers and may require the latter to restrict their expenditure within the appropriation for each detailed head of contingent expenditure.

Note.—The Head of Postal Circles exercise the powers of a Controlling Officer for the purpose of the rules in this chapter.

288. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may a charge be actually incurred in one year and thrown on the grants of another year.

(*Para. 105 and 106 of G. P. R. and Rule 289 of T. R.*)

289. No money should be drawn unless it is required for immediate disbursement. It is not permissible to draw advances either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget grants.

(*Rule 290 of T. R.*)

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

(*New Indian para. 128 of G. P. R.*)

Responsibility of Drawing Officers

291. Every public officer should exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, or cash imprest, as the case may be, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtain an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded.

(*Rule 291 of T. R.*)

Responsibility of Controlling Authority

292. It is the duty of a countersigning officer to see (i) that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates ; (ii) that previous sanction for any item requiring it has been duly recorded ; (iii) that the requisite vouchers are all received and in order, and that the calculations are correct ; and specially (iv) that the grants have not been exceeded or are

likely to be exceeded and that the Audit Officer is informed of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

(Rule 296 of I.R.)

Exception.—In the case of Telegraph Traffic, Telegraph Engineering and Wireless Branches of the Department, where contingent charges are incurred not in contingent bills but on vouchers supported by sanctions from the competent authority, the duties and responsibilities of a counter-signing officer devolve on the controlling authority and to a certain extent on the head of the office.

Permanent Advances

293. (a) Advances are granted to officers who may have to make payments, before they can place themselves in funds by drawing bills. The only officers of the Department who are provided with permanent advances are the heads of large administrative offices (e.g., Postmasters General) and certain officers of the Railway Mail Service. No such advances are allowed to Postmasters or to officers of the Telegraph Traffic, Telegraph Engineering and Wireless Branches of the Department who disburse the contingent charges either from their balances or from their sanctioned imposts.

(b) The grant of these advances is subject to the following rules :—

- (1) The amount is fixed by the Government except in cases falling under sub-class (2) below.
- (2) Heads of Departments can, unless the Government otherwise directs, sanction the grant of permanent advances for officers subordinate to them, up to the amount advised by the Audit Officer as appropriate. The permanent advances for the officers of Heads of Departments must, however, be sanctioned by the next superior administrative authorities or the Government of Pakistan.

Note.—Heads of Offices are authorized to exercise the powers of Heads of Departments under this sub-class provided that all disbursements should be certified by the Director General for orders.

- (3) Applications for the grant or revision of a permanent advance must be submitted to the sanctioning authority through the Audit Officer who will advise as to the appropriate amount of the advance. In cases falling under sub-class (2) above if there is any difference of opinion between the Audit Officer and the sanctioning authority on this point, the matter should be referred for the orders of the Government through the Comptroller, Posts, Telegraphs and Telephones.

Note.—Charges in Post Office Accounts on account of grant or increase of permanent advances should appear in the schedule of unclassified payments. Similarly, credits on account of redemption of these advances should appear in the schedule of unclassified receipts.

- (4) As these advances involve the permanent retention of money outside the treasury they must not be larger than is absolutely essential.
- (5) These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums he should rather spare a small portion of his own advance for their use than apply for separate advances for them taking acknowledgements from them in the same way as he himself furnishes the Audit Officer, and retaining them in his office.

Example.—The Head Record clerk of each Railway Mail Service Division distributes the amount sanctioned for the division among himself and his subordinate officers according to the requirements of each office and himself furnishes the Audit Office with the acknowledgments for the whole amount.

- (6) The advance is intended to provide on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charge; thus, if a class IV servant is required to travel by rail his fare must sometime necessarily be advanced from this amount.

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

- (7) In the case of transfer of charge and yearly on the 15th July each officer holding a permanent advance must send an acknowledgement (in the subjoined form) to the Audit Officer of the amount due from and accountable for by himself. If this be not received the Audit Officer must demand it immediately.

"Certified that the sum of Rs. _____ being the permanent advance sanctioned for the (name) office was held by me on the 30th June (year) received by me on my assuming charge of the (name) and that the amount is due from and to be accounted for by myself".

Exception.—This rule does not apply to the permanent advance held by the Superintendent Postal Scale Office, as a working capital (vide Rule 3 of Appendix 17-A).

(Rule 288 of F. R. and Gen. 112 of G. F. R.)

Record of sanctions to expenditure subjected to a certain aggregate annual limit.

293-A. In the cases in which power to sanction an expenditure is delegated to an officer with the restriction that the total amount of sanctions accorded during a year or any other period should not exceed a certain limit, such officer should in order to watch that the prescribed maximum limit is not exceeded, keep a record of all sanctions accorded by him for each class of expenditure in a manuscript register with the following columns :—

- (1) Serial number of entry.
- (2) No. and date of the sanction.
- (3) Name of the office incurring the expenditure with brief particulars of the charge.
- (4) Amount of each sanction.
- (5) Progressive total up to and including each entry of a new sanction.
- (6) Remarks.

Record of Contingent Expenditure—Contingent Registers

Explanation.—The rules contained in this Article as well as in Articles 295, 296 to 300, 302 and 306 of this Chapter apply to Postal and Railway Mail Service Offices generally. They do not apply to Telegraph Traffic, Telegraph Engineering, and Wireless Branches of the Department.

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

1. If during the absence of the Head of the Office and of the District Officer to whom this duty has been assigned, the entries have been initiated by a subordinate assistant, the register must be reviewed and the entries rectified by the Head of the Office or such officer on return to headquarters.

(Rule 284 and note 2 below Rule 289 of T. R.)

(b) In the District General's office and the Postmaster General's office the register will be maintained in Form T. R.-29. In the case of Post-Offices and Head-Rocket Offices of the Railway Mail Service divisions the register will be maintained in Form A. C. G.-13, while in the case of Circle Offices, the Record and Sub-record offices of the Railway Mail Service divisions and Regional and Sub-Regional Postal Training Centres a similar register will be kept in the following form:—

1	2	3	4	5	6	7
Date	Particulars	Amount expended from the Permanent Advance	Amount recovered by contingent bills or otherwise	Balance after each transaction	Amount reimbursed by vouchers	Remarks

285. As the office cashier pays away any money, he will enter in the contingent register the date, brief description of each charge, number of voucher or sub-vouchers and the amount in the proper columns. In the case of any charge requiring explanation the cashier will also take against the description the initials of the officer incurring it.

1. The officer attending entries in a contingent register will, after initialling each individual entry, check the daily total and write the amount in words over his signature with date.

2. Contingent charges incurred by the head post office as well as by its sub and branch offices will be entered daily by the head office under the appropriate heads in the register (Form A. C. G.-13) in separate groups for (i) the head office, (ii) the sub-offices, and (iii) the branch offices. A daily total will be made for each group, of the charges entered in the different sub-entries, and the aggregate of the totals for each group will be entered in the column headed "Daily total" and transferred at once to the appropriate group in the "Abstract of bills paid". The column headed respectively, "Totals of each Assistant Contingent Bill" and "Total of each month's bill" will be filled in when the abstract and the monthly bills are prepared.

Bills for Encashment

* 286. When 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 clerk maintaining the register will rule a red ink line across the page of the register, add up the several columns, and post the several totals in a separate bill in Form T. R.-30 or A. C. G.-13, as the case may be, against the appropriate heads. He will then lay the bill with the sub-vouchers and the registers before the head of the office who will carefully scrutinise the entries, initialling the entries in the contingent register if this has not already been done by him, and sign the bill which will then be dated and numbered and presented for payment at the post office.

Note.—When the advance is running short, a demand may be presented in case of the balance; this sum too should be entered in the register and included in the bill, the transfer given being that which the sub-voucher will bear when payment has been made.

(Rule 285 of T. R.)

Recurring Contingencies

197. No charge, which binds Government beyond a single payment, may be incurred without the sanction of Government.

Exception.—(a) The sanction of the Government is not required in the purchase of Municipal or Government bonds, whether by their officers, when such bonds have been sold and by Government authority and the purchase is verified to be required by ruling 27 of Appendix II. (2), in any case, the Head of an office certifies that the purchase is necessary, he being required to be satisfied of higher authorities.

(b) All officers entitled to draw contingent bills may incur recurring contingent charges up to Rs. 10 a month and to no smaller amounts subject only to the provisions of the necessary Budget provision, and in any restriction which the said Government may desire to impose.

(c) The powers of the Director General and Heads of Circles to sanction the running of office telecommunication are given in the Schedule of Financial Powers of officers of the Police, Post and Telegraphs Departments.

(d) Unless a higher limit is laid down by any rule or order in respect of a specified class or classes of recurring contingent expenditure, the Director General is authorized to sanction limits of recurring contingent expenditure up to Rs. 15 a month only in each case.

(e) Departments of the Government of Pakistan are empowered—

(1) to sanction fixed recurring charges of a contingent character up to a limit of Rs. 200 a year in each case; and

(2) to sanction telephone rent for connections with existing telephone systems whenever the amount

(f) Heads of Departments under the Central Government are authorized to sanction telephone rent for connections of Government offices with existing telephone systems, whenever the amount

NOTE 1.—The powers of the Director General to sanction telephone rent for connections to residences of Posts and Telegraphs Officials are given in the Schedule of Financial Powers of Officers of the Police, Post and Telegraphs Department.

NOTE 2.—Contingent payments on account of the pay of hotel-keeping establishment, of cooks, engaged on casual labour and provision or monthly, of all servants, including men, women and Europeans (to Article 286), whether whether or not permanent or otherwise, who have been or may be liable to be declared as ineligible for pension by the Government, are not to be treated as recurring contingent charges for the purpose of this Article.

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

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

(2) Every sub-voucher which is not forwarded either to the Audit Officer or to a Controlling Officer along with the bill but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialed by the officer authorized to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill, in which the sub-voucher or sub-vouchers are included, is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation shall be made immediately the payment is made and entered in the contingent register.

- (6) Sub-vouchers submitted to a controlling officer, which he is not required to forward to the Audit Officer, shall be duly cancelled by him after check and the cancellation shall be attested by the controlling officer at the time of countersignature of the bill.
- (7) In all cases in which the sub-vouchers are not required to be submitted to a higher authority, the drawing officer shall certify in the bill that sub-vouchers other than those attached to the bill have been so cancelled or destroyed that they cannot be used again. A similar certificate shall be furnished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Audit Officer.

NOTE 1.—Sub-vouchers which are required to be sent to the Audit Officer should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Audit Officer.

NOTE 2.—Paid sub-vouchers, in respect of wages of coolies engaged on manual labour and paid at daily and monthly rates, for amounts not exceeding Rs. 25, which are not submitted to the Audit Office along with the fully-vouched contingent bills, shall be preserved in the disbursing office concerned for one year or till the next inspection is completed by audit and the inspecting audit officer certifies that they are no longer necessary, whichever is earlier.

(Rule 297 of F. R. I.)

Contingent Charges not Countersigned

198. Officers whose contingent bills require no countersignature should draw money from the Disbursing Office by bills in Form T. R.-30 showing full details of the charges.

NOTE 1.—The limit of Rs. 25 referred to in Form T. R.-30 above for which vouchers are to be submitted to the Audit Office is subject to alteration by the Comptroller and Auditor-General of Pakistan.

NOTE 2.—Contingent bills of the offices of the Director General and Heads of Postal Circles do not require any countersignature. The progress of expenditure against the Budget grant is required to be shown in a memorandum at the foot of these bills.

NOTE 3.—Contingent charges incurred by the office of the Director General and the Heads of Circles on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates, should be supported by vouchers containing full particulars of the charges, viz., the number of coolies employed, the period for and the rate at which employed and the work done. The disbursing officer should endorse a certificate on these vouchers to the effect, that the coolies were actually entertained and paid. Paid vouchers for the charges not exceeding Rs. 25 in amount, which are not submitted to the Audit Office, should be preserved in the disbursing office concerned for one year or till the next inspection is completed by audit and the inspecting Audit Officer certifies that they are no longer necessary whichever is earlier.

In the case of all other inferior servants a certificate in the following form should be furnished by the the disbursing officer:—

Certified that all inferior servants whose pay has been charged in this bill were actually maintained in Government service during the period stated.

NOTE 4.—The cost of certain classes of articles purchased by Heads of Circles for use in the main office or in the office subordinate to them, viz., (1) Offices of Superintendents and Inspectors of Post Offices and Railway Mail Service, (2) Post Offices and (3) Railway Mail Service Stations and offices should be booked separately under the relevant heads, the accounts classification depending in each case on the office to which the articles are subvolved. Heads of Circles will indicate in their contingent bills the detailed classification of the cost incurred on the purchase of such articles. In cases where the charges cannot be directly allocated to a particular head, the expenditure incurred should, in the first instance, be debited to a suspense head "Stock, Deposit suspense" and a monthly statement showing the debit or expenditure incurred and credit or

supplies made during the month should be sent to the Audit Office, brief particulars of each class of things to be transferred to the respective accounts, paid by *per contra* credit to the sub-voucher head being furnished in the statement. In the case of articles the cost of which is paid for by bank debit, a separate statement with brief particulars of the articles should be sent to the Audit Office. The statement should be signed and "To be paid as by bank debit" and should contain the designation of the supplying department in addition to other particulars as to the amount to be debited to the several heads of account and to the "miscellaneous heads". The statement shown under *per contra* head should be included in the monthly statement of suspense account to be rendered by the Heads of Circles to the Audit Office. All freight charges (Railway as well as Seacarer) incurred by the State, Dept. of Circle Offices, should be classified under the same head of account in the stores on which they are incurred.

Countersigned Contingencies—Abstract Bill

298. In the case of contingencies countersigned after payment, the charges are drawn in abstract contingent bills in Form No. A.C.G.-19, the figures for the several detailed heads being transcribed from the contingent register (vide Article 294).

In post offices the bills are prepared on the 10th and on the last working day of the month, receipted by the Postmaster, impressed with the "paid" stamp and then sent to the audit office with the accounts for the period. The bills will not however, be literally paid on those dates, as the amounts drawn in the bills have already been paid out of the cash balance as soon as they were incurred and charged in the Schedule of bills paid on the actual dates of payment.

In Railway Mail Service Offices and Regional and Sub-Regional Postal Training Centres abstract contingent bills are prepared on the occasion prescribed in Article 296. The bills thus prepared are presented at the Post Office for payment and sent to the Audit Office after encashment, with the accounts for the period.

NOTE 1.—All contingent charges (irrespective of their nature and amount) which are sanctioned by an authority higher than the Head of Circle, and also all recurring contingent charges (other than those drawn in Establishment pay bills and those on account of pay of Government servants paid from contingencies) should be drawn in separate abstract contingent bills which should be prominently marked in red ink as "Special and periodical charges".

NOTE 2.—Abstract contingent bills do not require to be countersigned and no vouchers should be attached to them.

NOTE 3.—Charges connected with the delivery of publications covers, or with military expeditions, should be drawn in separate abstract bills and form the subject of a separate monthly bill headed, when possible, with the name of the expedition.

Detailed Bill

299. (a) From the monthly totals of the contingent register the monthly detailed bill will, in the case of contingent charges countersigned after payment, be prepared in Form A. C. G.-19 (7), headed *Not payable* and showing the monthly total of each column, with description of each charge; the numbers assigned to the sub-vouchers and authority will be entered against each item; at foot will be a memorandum of the number and date of every abstract contingent bill paid during the month, and the amount charged in the bill must be agreed with the total of the abstract contingent bills cashed during the month. It will be signed by the head of the office and submitted to the controlling officer with all sub-vouchers.

(Rule 310 of T. R.)

NOTE 1.—Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid in daily or monthly rates should be supported by vouchers containing full particulars of the charges, viz., the number of coolies employed, the period for, and the rate at which employed and the work done. The disbursing officer should obtain a certificate on these vouchers to the effect, that the coolies were actually entertained and paid. These vouchers irrespective of their amount should be preserved for one year. The Audit Office will call for some of them in each quarter and check them to see that they are in order.

In the case of all other inferior services a certificate in the following form should be furnished by the disbursing officer:—

"Certified that all inferior services whose pay has been charged in this bill were actually entertained in Government Service during the period concerned."

NOTE 2.—Special and periodical contingent charges referred to in Clause 1 to Article 284 should be shown separately for each nature as well as detailed and under a distinct heading "Special and periodical charges".

(b) If in any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the extra necessary should be sent to the countersigning officer with the detailed bill.

In cases where the controlling officer does not place a separate allotment at the disposal of each head of office subordinate to him it is the duty of the controlling officer (and not of the head of office), to watch the progress of expenditure against the budget grant.

301. On receipt of the monthly detailed bill in the office of the countersigning officer, it will be reviewed by him with the sub-vouchers. Any disallowance, with number of the sub-vouchers concerned and explanation of the objection, will be noted on the bill; the countersigning officer will then sign the bill, and despatch it to the Audit Office *drawn on or before the last day of the month following that to which it relates*, with the vouchers for items exceeding Rs. 100 and other vouchers required to be sent to the Audit Office (see certificate on the bill), his signature to the certificate endorsed on the bill taking the place of the vouchers retained or destroyed by him.

(Rule 142 of P. R.)

1. The word "item" refers to items of expenditure, not items of charge, e.g., a charge for Rs. 120 for stationery will not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceeds Rs. 100.

2. The duty of countersigning the "Not Payable" contingent bills of all offices subordinate to the Postmaster General of a Circle including Head Post Offices and Railway Mail Service Divisions has been delegated to the Deputy Postmaster Generals of Pakistan Post Office.

The duty of countersigning the "Not Payable" contingent bills of Regional and Sub-Regional Postal Training Centres has been delegated to the Director, Postal Training of Post Office Directorate General.

The duty of countersigning "Not Payable" contingent bills of the offices of the Controller of Stamps, Karachi and the Assistant Controller of Stamps, Dhaka has also been delegated to the Director, Postal Training and Controller of Stamps, Post Office Directorate General.

3. Vouchers for sums exceeding Rs. 25 but not exceeding Rs. 100, which are not sent with the monthly contingent bill to the Audit Office, should be duly accounted, so that they cannot be used again, and then kept on record in the office of the countersigning officer for a period of three years, after which they should be destroyed. The vouchers for sums not exceeding Rs. 25 should be destroyed at the time of countersignature of the bill.

302. The orders relating to the supply of articles for the public service are contained in the Stores Rules in Appendix 15 and those relating to supply of stationery and printing stores on public service are given in Appendix 16. Miscellaneous rules regarding contingent expenditure on certain other objects are given in Appendix 17. Instructions for the purchase of Stores through the agency of the Supply Department are contained in Appendix 15-A.

The financial powers delegated to the officers of the Posts and Telegraphs Department in respect of purchase of stores also apply to cases of purchase of Live-Stock.

Disallowances

303. After dispatch of the bill to the Audit Office, the counter-signing officer should communicate any disallowance to the disbursing officer, and its amount should without fail be reflected by debit drawn on the next contingent bill; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct amount disallowed from bill of Rs. _____", and the receipt given would be for the net amount only. An item disallowed must without fail be re-vochured, and if, after correspondence, the counter-signing officer withdraws his objection, the amount may be re-drawn; after the total of the sub-vouchers in the next bill would be entered "Add amount of disallowance from bill of _____ refunded by deduction from contingent bill No. _____ dated _____ and re-allowed as per _____".

The receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

(Rule 31) of T.R.

Example.—In the case of Post Office the amount of disallowance should be worked at the standard of established regions.

Inter-Departmental Transfers

304. The principles and rules prescribing the conditions under which one department of the public service may charge another department for service rendered for articles supplied to it, and the procedure to be observed in recording such charges in the public accounts are given in Appendix 18. Petty and casual supplies made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

Note.—These rules are, however, subject to the provisions in Article 23 when different Governments are concerned.

(Para 10) of G.F.R.

305. In the case of work done by a Government factory (such as a jail, mint, workshop) or other authorised branches, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will counter-sign it, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, setting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bill. Such invoices will never be returned by the counter-signing officer.

Note 1.—The officer served cannot charge the amount in his contingent bill, since such process is made but only a book transfer to the Account Office; he the amount available for contingent expenditure is reduced, and as to work out the available balance, that is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

NOTE 2.—Bills for contingent charges should be forwarded in duplicate and not in triplicate to the officer named who, on approving the bill, will countersign both and return one copy to the supplying officer. The other copy he will submit with the contingent bill to the Audit Office after making the necessary notes in his contingent register.

Exception.—See exception below Rule X of Appendix II—.

NOTE 3.—The following information should be printed or stamped on all forms of invoice for the supply of stores, etc., and the countersigning officer should be required to comply with them before a bill is countersigned:—

It is essential for audit purposes that the entries below be filled in. Failure to do so will result in unnecessary delay and return of this invoice for completion:—

- (1) Head of charge (Main, Minor and Sub-head, Primary and Secondary Lists).
- (2) Month and year to which the charge relates.
- (3) Designation of the accounts officer to whom the charge is debitable.
- (4) Name of the person to whom payable.

NOTE 4.—Bills in respect of stores, etc., purchased through the Supply Department are not governed by this Article but by the special rules framed by the Government of Pakistan. In the case of such bills, unless there are instructions to the contrary the consignee should retain only one copy of the bill for record in his office, the particulars and amount thereof should be noted in the memorandum of expenditure in his contingent bill, which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in Article 305.

NOTE 5.—The work bills are generally forwarded to the Audit Office under separate covers and their amounts should therefore be noted in the statement register for purposes of audit.

(Rule 316 of T. R.)

Emergent Advances

306. (1) Emergent advances are granted for departmental purposes, e.g., for the construction and repair of Post Office and Railway Mail Service buildings or vehicles, or the supply of furniture, or for extra or any emergency arrangements, but such advances can be obtained only from head post offices under the orders of the Head of the Circle. Detailed rules regarding the grant of these advances in connection with construction or repairs of departmental buildings are given in Article 483.

(2) These payments on account should be made out of the cash balance of the Head Post Office. In the case of advances taken for purposes other than those for construction and repairs of Post Office and Railway Mail Service buildings, the details, showing the authority under which, the person to whom, and the purpose for which the advance is made, should be given in the monthly contingent bill. In the case of advances taken for the purpose of construction and repairs of Post Office and Railway Mail Service buildings these details should be shown in the schedule of unclassified payments. A receipt should always be obtained from the person to whom the money is advanced and attached as voucher to the bill and the schedule.

(3) Emergent advances included in the monthly contingent bill will be passed provisionally by the countersigning officer on the receipt (as a sub-voucher) of the Contractor, Inspector, Overseer, or other person to whom the money is advanced, and the items will be held under objection in the Audit Office until adjusted, (1) by cash recovery or (2) by deduction from the final voucher for the completed work or contract.

1. If the whole amount of the advance has not been expended, the recovery made in cash should be credited to the accounts and a note reporting the credit to the controlling officer and the Audit office should be written in the next monthly contingent bill.

2. If on receipt of the final voucher for the completed work there is any balance still to be paid, the amount should be paid out of the cash balance as a contingent charge.

3. Advances made for the purpose of construction and repairs of buildings are entered in the accounts as "Miscellaneous Posts and Telegraphs Accounts" under the Minor Head "Suspense Accounts" (Posts and Telegraphs) subordinate to the Major Head "Suspense Accounts" in Section "P" Deposits and Advances—Part IV—Suspense.

Advances for Repairs to Rented Posts and Telegraphs Buildings

306-A. The terms of the agreement entered into with the landlords of rented buildings occupied by the Posts and Telegraphs Offices generally permit the Department in the event of the landlord failing to carry out repairs, to carry out such repairs and deduct the cost of the same from the rent due. In such cases the Heads of Circles are authorised to sanction expenditure in connection with the repairs to rented Posts and Telegraphs buildings, up to a limit of three months' rent or Rs. 250 whichever is less, to be recovered by deduction from the rent payable to the landlords during the succeeding three months or any lesser period. The expenditure incurred in connection with these repairs should be treated in the accounts as "Advances Recoverable", the head being closed when recovery from the landlords is effected.

Contingent charges of Telegraph Traffic, Telegraph Engineering, and Wireless Branches

307. Contingent charges of Telegraph Traffic, Telegraph Engineering and Wireless Branches are drawn on separate vouchers in every case. The charges which are within the powers of sanction of the head of the office will be sanctioned by him, his orders being recorded on the office file. This will be done after the corresponding entries in the allotment register referred to in Article 309 have been verified and attested by him. In regard to the charges requiring sanction of a higher authority, the head of the office should submit applications in Form Eng-27 to the competent authority. In cases where an allotment is placed at the disposal of the head of the Office by the controlling authority, the head of the office should certify on the application (Form Eng-27) that funds are available, an appropriation entry covering the amount of the expenditure being simultaneously made in his allotment register which may be corrected subsequently on receipt of the sanction if the amount of the application is in any case reduced by the sanctioning authority. In the case of recurring contingent charges, like weather charges, pay of sweepers, Municipal Taxes, etc., and other contingent charges which are incurred during certain fixed periods every year, separate sanctions in Form Eng-27 are not required, but the charges are drawn on the authority of sanctions once accorded and on record.

1. Vouchers for all such contingent charges as are sanctioned by the head of a circle or a higher authority and also the vouchers for all recurring contingent charges (other than those drawn to establishment pay bills and those on account of pay of Government servants paid from contingency) should be prominently marked in red ink as "special charges" or "periodical charges" as the case may be.

2. The sanctions in Form Eng-27 should be submitted to the Audit Office in support of the charges incorporated in the Primary Abstract or the monthly Account Current. As regards charges incurred by the Head of the Office under his own powers of sanction, the "pay orders" signed by the head of the office on the voucher submitted to audit will serve the purpose of a sanction.

3. Postmaster General, Director of Telegraph Engineering, and the Divisional Engineer, Wireless Engineering Division, exercise the powers of controlling authority in respect of Departmental Telegraph Offices, Engineering Divisional Offices, and Radio Offices respectively for the purposes of this rule.

4. Vouchers for charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates, should indicate full particulars of the charges, viz., the number of coolies employed, the period for and the rate at which employed and the work done. The disbursing officer should endorse a certificate on these vouchers to the effect that the coolies were actually entertained and paid. Vouchers for the charges not exceeding Rs. 25 in amounts which are not submitted to audit office under Note 1 below, should be preserved in the disbursing office concerned for a period of one year or in the case of the offices which are inspected locally by audit till the next inspection by audit is completed and the inspecting audit officer certifies that they are no longer necessary, whichever is earlier. In the case of the offices which are not inspected locally by audit, the audit office will call for some of the vouchers in each quarter and check them to see that they are in order.

In the case of all other inferior accounts a certificate in the following form should be endorsed by the Disbursing Officer on the Primary Abstract or the Account Current, as the case may be :—

"Certified that all inferior accounts whose pay has been charged were actually entertained in Government service during the period stated."

Note 1.—Vouchers for Rs. 25 and under relating to contingent expenditure and work charges except those on account of payments to contractors and work-charged establishments should not be submitted to the Audit Office. The following officers have been authorized to destroy such vouchers after scrutiny except those referred to in rule above and in Note 2 below :—

(1) Divisional Engineers.

(2) Officers of the First Division of the Superior Traffic Branch holding charge of Telegraph Offices. Other officers should retain these vouchers for record in their offices for a period of three years, after which they should be destroyed.

Note 2.—See Note 2 under Article 508.

Note 3.—Vouchers for work charges should not be destroyed by the Divisional Engineers till the next inspection by audit is completed and the inspecting audit officer certifies that they are no longer necessary.

308. As soon as sanctions in Form Eng.-27 are received from the sanctioning authority, they should be entered in a manuscript register maintained in the office applying for the sanctions. When the expenditure sanctioned has been completely paid up, a note of payment should be made in the register against the sanction in order to avoid double payment.

309. To enable the controlling officer to keep a watch over the progress of expenditure against budget allotment, heads of offices should submit to the controlling authority every month a statement showing the total expenditure sanctioned in Forms Eng.-27 and other contingent charges for which separate sanctions in Forms Eng.-27 were not necessary. In cases, however, where an allotment is placed at the disposal of the head of the office by the controlling authority and the head of the office himself sanctions contingent expenditure, within his powers of sanction against that allotment, the following procedure should be observed :—

A register of allotments should be maintained in Form A. C. E.-11 in which the available balance should be worked out every month after the accounts of the month have been completely posted. A statement should then be prepared, showing the allotment, the actual expenditure during the month and the balance available at the end of the month, and submitted to the controlling authority. In cases where allotments according to detailed heads is made by the sanctioning authority, the monthly statement will show the particulars in respect of each detailed head.

309-A. In cases where any payments for amounts exceeding Rs. 50 have to be made by a disbursing officer of the Engineering Branch to a private company or a Municipality at a place other than the headquarters station of the Paying Officer, the Paying Officer concerned should arrange for the purchase from the local Treasury Officer of a Draft for the amount payable to the Company or the Municipality, as the case may be, at the place where they wish to be paid, in accordance with Rule 748 of T. R. In cases, however, where the amounts of such payments do not exceed Rs. 50, remittances may be made by means of service money orders.

CHAPTER 13.—Miscellaneous Charges

I.—General—		Payment of Pakistan Military Pensions	323
Refund of Revenue	310	Compensation for loss of, or damage to, Insured or Uninsured Registered Articles	316
Refund of Fines, etc., to Departmental Officers	312		
Lapsed and Confiscated Deposits	313		
Deposits of fine	314-A	III.—Telegraph Charges—	
II.—Postal Charges—		Refund of Telegraph Charges	327
Refund of Postage, etc., to the public	315	Payments to the Bureau of the International Union of Telegraph Communications at Geneva	328-B
Refund of Customs Duty	317		
Refund of Salt Duty	318	IV.—Radio Charges—	
Refund of the value and percentage of lost British Postal Orders	319	Payments to Radio Pakistan	329
Refund of the value and percentage of the lost Pakistan Postal Orders	319-A	V.—Telephones Charges—	
Payments on account of International and Commonwealth Reply-Coupons	320	Refund of Telephone Rates, etc.	330
Payments to the International Bureau of the Universal Postal Union at Bern	320-A	VI.—Miscellaneous	
Interest on Government Securities held in trust	321	Payment of commission to witnesses procuring advertisements for the Departmental Publications	331-A
Mail Robberies in Pakistan States	322		

I.—General

Refund of Revenue

310. Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

310-A. Every refund shall be noted against the original credit in the departmental accounts or other documents in which the money received has been entered in detail, and the certificate of such a note having been made must be given in all vouchers for refunds.

(Rules 400 and 401 of T. R. and para 203 of G.F.R.)

311. All refunds should be charged in the accounts and the receipt of the payee should be forwarded to the Audit Office. In the case of refunds which require the sanction of a higher authority, the written order of sanction must also be submitted in original to the Audit Office in support of the charge.

Refunds of Fines, etc., to Departmental Officers

312. Any officer who is empowered to impose fines may order the refund of fines imposed by himself. An appellate authority may order the refund of fines imposed by his subordinates. Such refunds should be drawn in supplementary pay bills supported by the original authority sanctioning them and the bill from which the fine was deducted should be quoted.

Note 1.—A Postmaster General may order the refund of fines imposed by his subordinates even if he is not the first appellate authority.

Note 2.—Refunds of arrears realized in money in the accounts of an office by an official of the Department may be authorized by the Superintendents of Post Office and of Railway Mail Service or First Class Postmasters, as the case may be, but other refunds to Government officers should be authorized by the Postmaster General.

Lapsed and Confiscated Deposits

313. Deposits not exceeding one rupee undclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing, and all balances undclaimed for more than three complete account years will, at the close of June in each year, be credited to Government by means of transfer entries in the Audit Office.

(Rule 423 of F. R. and Art. 127 of Account Code, Vol. II.)

314. Deposits credited to Government under Article 313, or confiscated under the provisions of an agreement or bond, cannot be repaid without precept by the Audit Officer who will authorise payment on ascertaining (1) that the item was really received, (2) that it was credited to Government as lapsed or confiscated, and (3) that the claimant's identity and title to the money are certified by the Head of the Circle. The amount refunded should be charged in the accounts as a refund and not debited to deposits.

(Rule 637 of F. R.)

Deposits of fees

314-A. The following are the rules for accounting for fees received by Government servants for work done for private bodies :—

- (i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government accounts will not be concerned with the transactions.
- (ii) In cases where recoveries from private bodies are divisible between the Government and the Government servant concerned—
 - (a) All the fees must in the first instance be paid into the Post Office to the credit of Government (as far as possible by the bodies paying the fees) and the amounts due to the Government servants concerned must be drawn on regular bills.
 - (b) If the exact amount of the fees and the distribution of shares between Government and the Government servant are known beforehand, the share due to Government should be credited as revenue of the Department to which the Government servant belongs (the credit being afforded to the head "Fees and other receipts—other items" in the relevant sub-division of Abstract II) and the rest should go to the deposit head "Deposits of fees received by Government servants for work done for private bodies", under "Posts and Telegraphs Deposits", for disbursement to the Government servant on regular bill.
 - (c) If the amount of the fees or the shares are known only approximately beforehand, the recoveries should be credited to the head "Deposits of fees received by Government servants for work done for private bodies", pending final settlement, when the recoveries should be disposed of as in (b) above.
 - (d) The Government servant himself if a Gazetted Officer, or the Head of Office on behalf of a non-gazetted Officer, must claim the amount due to him on a bill specifying therein the authority sanctioning the payment of fees and forward the bill to the Audit Officer through the Disbursing Officer concerned who will furnish necessary details of the credit in the accounts. The Audit Officer will, after verifying the credits, authorise the payment and return the bill to the Disbursing Officer who will pay it by debit to the deposit head—see clause (ii) (b) above.

In the cases referred to in clause (ii) (a) above, the Audit Officer will, when returning the bill, advise the Disbursing Officer to credit the State share of the fee to Government as a miscellaneous receipt of the department in which the Government servant belongs.

Note.—These rules are intended to be applied to cases in which the whole or a share of the fee as such is payable to the Government servant doing work for private bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in departments where it is in evidence, where a Government servant substitutes the work as a part of his official duties although in view of the extra work involved and in consideration of the fee realised, he is remunerated by a share out of these receipts. In such cases the fees realised, are admissible as departmental receipts, and the disbursements to the Government servant as departmental expenditure under "Allowances, Honorary, etc."

(H. A. T. R.)

II—P—(a) Charges

Refunds of Postage etc., to the Public

315. (a) Refund of postage or customs duty on foreign articles when it is made at the request of an office of exchange, refunds of charges or recoveries that have clearly been made by mistake, and refund of the fee realised from the sender or the addressee of a value-payable article in the circumstances stated in Article 316, may be made by a Head Postmaster on his own authority.

A Head Postmaster may also sanction refunds in the following cases :—

- (i) Refund to the sender of an article posted for transmission to a foreign country which cannot be forwarded, owing to the infringement of some condition and is, therefore, returned to the sender.

Note.—In the case of an unregistered article the refund should be for the value of losses borne by the articles. Are the postage chargeable on it at inland rates. In the case of registered articles and parcels the refund may be for the entire charge paid, in any infringement of rules ought to have been detected at the time of posting.

- (ii) Refunds of postage and other fees to the sender—

- (1) of an inland article which cannot be delivered owing to the fault of the post office, or
- (2) of an inland registered article (including a value-payable article) which cannot be forwarded owing to the infringement of some conditions and is, therefore, returned to the sender.

- (iii) Refund to the renter of a Post Box of the amount of deposit initially made, on the Post Box being surrendered with the lock and key in good order.

- (iv) A Postmaster General may authorise refunds in the following cases :—

- (i) Refunds of postage on articles which have been maliciously sent unpaid for the purpose of annoying the addressee.
- (ii) Refunds of commission on money orders wrongly accepted by a post office for transmission to a place with which there is no money order exchange.
- (iii) Refunds of unused Post card, empty mailed embossed envelope, stamp booklet, current coin or currency note found in letter-boxes or at post office counters, the value of which has been credited in the accounts of the post office concerned.
- (iv) Refunds of amounts over paid by or short to a member of the public while transacting business with the Post Office and found in excess in the accounts.

- (v) Refunds to the addressee of a value-payable article of the sum of money recovered from him, if the Postmaster General is fully satisfied, after enquiry, that the article was sent with the intention of defrauding the addressee.
- (vi) Refunds of amounts on account of the value of perishable and dead articles sold by the Dead Letter Office.
- (vii) Refunds of telegraph charges up to Rs. 50 in each case.
- (viii) Refunds to the public for loss caused by money having been misappropriated by a postal official or fraudulently obtained from the Post Office by an outsider [vide clause (1), Rule 223 of the Post Office Manual, Volume V].
- (ix) Refunds of the amount of a money order (including the commission where the refund is made to the remitter instead of to the payee) in cases where money received for the issue of the money order has been misappropriated by a postal official [vide clause (2) of Rule 223, *ibid.*].
- (x) Refunds in each case (up to the amount which the Head of a Circle can write off in the case of loss of cash or stamps) of losses caused to the remitter of an ordinary or a telegraphic money order in consequence of a deception having been practised upon such remitter.
- (xi) Refunds of commission on telegraphic or ordinary money orders which cannot be paid owing to a fault of the service. Such refunds should be granted in very exceptional circumstances and not in cases of ordinary loss or delay.
- (xii) Refunds to the parties of a postal official of any amount recovered from them to adjust losses caused to Government when the amount of loss is subsequently recovered.
- (xiii) Refund of the supplementary fee of a telegraphic money order, in cases where the telegraph charge is refunded to the remitter, due to the fault of the service.
- (xiv) Refund of the fee already realised under Rule 22 of the Rules for the guidance of depositors in the Post Office Savings Bank, in case the original Pass Book is found before the duplicate is actually issued and the loss was reported under a *have-fid* misapprehension.
- (v) A Head of a Circle or a Presidency Postmaster may sanction at his discretion the refund of the face value of :—
 - (i) unused but spoiled postage stamps, both ordinary and service, subject to a reduction of 6-1/4 per cent. provided that no claim to refund is considered in respect of any but complete sheets of such stamps; and
 - (ii) unused but spoiled postal stationery subject to a reduction of 20 per cent. provided the claim relates to not less than a complete run of such stationery.
- (d) Superintendents of Post Offices and Railway Mail Service and First Class Postmasters may sanction refunds in the following cases :—

- (i) Refunds of postage on articles which have been maliciously sent unpaid for the purpose of annoying the addressee up to a limit of Rs. 10.

Note.—This power is not to be exercised by the Superintendent, Railway Mail Service.

- (ii) Refunds of coin and currency notes found on letter boxes or at Post Office counters and credited in the accounts up to a limit of Rs. 25.
- (iii) Refunds of amounts overpaid by or short paid to a member of the public and found excess in the accounts of an office up to a limit of Rs. 25.
- (iv) Refunds of commission and air mail fee, if any, on money orders wrongly accepted by a Post Office for transmission to a place with which there is no money order exchange, or which cannot be forwarded owing to infringement of some condition and is, therefore, returned to the remitter of the money order, up to a limit of Rs. 10.

NOTE.—This power is not to be exercised by a Superintendent, Railway Mail Service.

- (v) Refunds in respect of unused postcards, empty unused embossed envelopes or stamp booklets found in letter-boxes or at Post Office counters the value of which has been credited in the accounts of the Post Office concerned up to a limit of Rs. 25 in each case.
- (vi) Refunds to the remitter of a telegraphic money order (inland or foreign) of the amount of such money order together with the money order commission and the telegraph charges thereon, in cases where the payment of such money orders is withheld under the orders of a competent authority.

NOTE.—This power is not to be exercised by a Superintendent, Railway Mail Service.

- (vii) Refunds on application, to the sender in Pakistan of a returned foreign value-payable parcel, of the fee prepaid by him on the amount specified for remittance to himself subject to the following deductions:—
 - (a) 10 per cent. of the fee paid with a minimum of 25 paise, and
 - (b) a fixed charge of 12 paise.
- (c) All other refunds to the public require the sanction of the Director General.

(f) Heads of All Departmental Telegraph Offices and Head Post Offices may refund the value of spoilt embossed telegraph form less 6 paise in respect of each such form.

NOTE.—Every application for the refund of money paid on account of an article should be accompanied by the original cover or wrapper.

316. An enquiry fee of 6 paise for each value-payable article is levied on every complaint regarding the delivery of, or payment for, such articles. The complainant is required to affix postage stamps, for the amount of the fee, to the letter of complaint. If the complaint is, on enquiry, found to be well grounded, the fee realised is refunded to the complainant by a charge in the schedule of unclassified payments on the written authority of the head postmaster in whose jurisdiction the office of posting is. No voucher need be sent to the Audit Office in support of the charge. The payee's receipt should be filed with the papers relating to the enquiry.

NOTE.—Refunds of enquiry fee in respect of complaints on value-payable articles may be made by a sub-postmaster authorised to deal independently with complaints.

316-A. Head Postmasters should maintain a Register of Refunds (Form No. A.C.G.-27) sanctioned by them in which the particulars of all refunds sanctioned will be recorded from year to year. This will be open to scrutiny by Inspecting Officers (both executive and audit) who by examination of the available documents will be in a position to determine whether Postmasters are exercising a wise discretion in sanctioning the refunds.

Refund of Customs Duty

317. (1) The amount deposited by the sender of an outward foreign parcel at the time of posting in prepayment of customs duty and other charges leviable in the office of delivery on the contents thereof may be refunded to him on the authority of orders issued by the Audit Officer to the Postmaster of the office of posting, in the following circumstances, viz.:-

- (a) when no such charges are levied ;
- (b) when a parcel is returned as undeliverable ;
- (c) when a parcel is reported to be lost in transit ;
- (d) when a parcel is destroyed in the country of destination on sanitary grounds with the consent of the addressee.

(2) When the charges levied are less than the amounts deposited, the difference will be refunded on the authority of similar orders issued by the Audit Officer.

(3) These refunds should be charged in the Schedule of unclassified payments and supported by the payee's receipts, the number and date of the authority being cited against the entry.

Note.—Fees "for service to be rendered by the Post Office" credited to accounts in respect of parcels on which customs duty has been prepaid by the sender cannot be refunded. When, however, a mistake occurs through the fault of a post office official it is always open to the Postmaster General concerned to recover the amount of the fees from the official at fault and to refund the same to the sender.

Refund of Salt Duty

318. Refund of excess duty paid into the Post Office on account of the purchase of salt can only be made by postmasters on refund bills countersigned by the Commissioner, Salt Revenue, or by his Personal Assistant, on his behalf. Assistant Commissioners of Salt Divisions will send the countersigned bills to head postmaster for payment. Payments made on such bills should be charged in the Schedule of unclassified payments supported by the countersigned bill and the payee's receipt.

Refund of the value and poundage of lost British Postal Order

319. Postmasters General are authorized to sanction the refunds of value and poundage of lost British Postal Orders to the postal official or officials from whom the same were recovered in the first instance subject to the conditions mentioned below:—

- (1) That the refund shall not be made until one full year has elapsed since the date of loss of the order or orders concerned, and then only after it has been ascertained from the Comptroller, Posts, Telegraphs and Telephones that no claim for a write-back of the amount has been received from the British Post Office.
- (2) That in the event of the British Post Office claiming a write-back at any time subsequent to the date on which the refund is made, the amount shall again be recoverable from the official or officials concerned.

Refund of the value and commission of lost Pakistan Postal Orders

319-A. Refunds of value and commission of lost Pakistan Postal Orders to the Postal Official or officials from whom the same were recovered in the first instance are sanctioned by the Postmasters General subject to the conditions laid down in Rule 55/1 of the Posts and Telegraphs Manual, Volume VIII.

Payments on account of International and Commonwealth Reply-Coupons

320. (a) Every reply-coupon presented for exchange with postage stamps should be carefully examined to see that it has not been cut, defaced, or mutilated, and satisfies the conditions laid down in the Post Office Guide. If the coupon is found to be defective it should not be accepted.

(b) If the coupon is found to be in order, it should be stamped with the date-stamp in the circular space provided for the purpose and a postage stamp, or stamps (as may be desired by the presenter) of the aggregate face value of 37 paise (19 paise in the case of Imperial coupons) should be given to the person presenting the coupon in exchange for it.

Note.—There is no time limit for the exchange of International Reply-Coupons.

The exchange Post Offices should, however, satisfy themselves as to the genuineness of the coupons at the time of exchange and should particularly verify the presence of the watermark. The coupons must bear in the left hand circle the impression of the date-stamp of the office of issue; nevertheless, unstamped coupons or those stamped at a place other than the postmarked one, should be recharged if there is no reason to doubt their genuineness. Coupons of which the printed text does not correspond to the official text should be refused as not valid.

(c) Reply-coupons in exchange for which stamps have been given should be made over under receipt to the Treasurer for incorporation of their value at 37 paise (19 paise in the case of Imperial coupons) each, in the accounts under the head "Unclassified payments". The coupons should be submitted to the Audit Office in support of the charge in the Schedule of unclassified payments.

Note 1.—No objection should be raised to the acceptance of an International reply-coupon which has been marked with a distinct perforation in such a manner as neither to destroy its text nor to interfere with the verification of its value, or had the selling price printed on it altered by the issuing Administration either in manuscript or by means of the impression of a stamp, or had a serial number printed on it.

Note 2.—When authority is received from the Deputy Controller, Posts, Telegraphs and Telephones, Lahore, to write off the value of a spent reply-coupon, the amount should be charged in the Schedule of unclassified payments, the number and date of the authority being cited against the entry.

Payments to the International Bureau of the Universal Postal Union at Bern

320-A. In accordance with the detailed Regulations for the execution of the Universal Postal Convention, for the time being in force, payments on account of Pakistan's share of expenses of Universal Postal Union at Bern (Switzerland), as reported by that Bureau in the beginning of each calendar year following that to which the payment relates, through a specific letter addressed to the Director General, Pakistan Post Office, Karachi, giving details of the amount due, are arranged for by the Superintendent, Foreign Post Office, Karachi, on the authority of the Director General, Pakistan Post Office, by purchasing a bank draft through the Karachi General Post Office.

The cost of purchasing the bank-draft should be charged in the accounts of the Karachi General Post Office in the schedule of "Unclassified Payments", the memo. of cost furnished by the bank being submitted to the Audit Office with the schedule in support of the charge together with the letter of authority for the payment. The letter received from the Bureau acknowledging receipt of the draft should, when received, be sent in original to the Audit Office with the particulars of the schedule in which the charge appeared.

Interest on Government Securities held in trust

321. Interest on Government securities held in the safe custody of the Deputy Comptroller, Posts, Telegraphs and Telephones, Dacca, on account of security deposits of Postal and Telegraph officers and contractors, are paid on the authority of the Deputy Comptroller, Posts, Telegraphs and Telephones, Dacca, to the person authorized to receive it. These payments are made by a charge in the accounts, the charge being supported by the original authority of the Deputy Comptroller and the payee's receipt. If the interest has to be credited to a Security Deposit Account in the Savings Bank, there is no objection to the order being endorsed "Pay to A. B. by credit to his security deposit at the Post Office Savings Bank", and a note by the postmaster that this has been done will be accepted by the Audit Office in lieu of the payee's receipt. The amount must, however, be charged as an "Unclassified payment", by transfer credit to the Security Deposit Account in the Savings Bank Journal.

Mail Robberies in Pakistan States

321. (a) Every Pakistan State in the territory of which the Pakistan Mail or Parcel Post is robbed is, *per se*, liable to pay to the Pakistan Government the full value of whatever is taken or destroyed by the robbers as well as to pay such compensation as the Pakistan Government require, to carriers of the mail or other persons or to their families, in the event of the carriers or other persons being injured or killed in connection with the robbery. If a mail robbery is committed in the territory of one State and the tracks of the robbers are traced into the territory of another State or States, and there lost, the *per se* liability for the robbery shall generally be shared in equal proportions by the State in which the robbery occurs and the State or States into which the robbers are finally tracked.

(b) In accordance with these orders any loss of Government money which it is necessary to write off in connection with a mail robbery within the territory of State, should be charged as an "Unclassified payment" with full description of the loss sustained and steps should be taken for realisation of the amount from the State concerned.

(c) Payments of compensation made to the public under the Director General's sanction will similarly be charged as "Unclassified payments" and each charge supported by the payee's receipt.

Payment of Pakistan Military Pensions

322. (a) Commencing from April, 1960 the Post Office has undertaken to pay Military pensions in the Punjab and the North-West Frontier Circle.

(b) The payments should be made in accordance with the rules, issued on the subject, by the Director General. The amounts paid should be charged in the cash account of the head office concerned against an independent head, viz., "Pakistan Military Pension Payments" to be opened immediately and supported by the detailed schedules of payments.

324. Recoveries from Military pensions are regulated by the following rules:—

- (a) When statements of undeposited claims or demands to be recovered from Military pensioners are received in a post office from the Postmaster-General, the amount should be recovered from the pensioner at the next payment and remitted by postal service money order to the Commanding Officer by whom the claim was raised.
- (b) When a detachment order issued by the Military Accounts Department against a pensioner is received from the Postmaster-General, the amount should be deducted from the next pension paid and credited with full particulars in the Schedule of unclassified receipts.
- (c) When a duplicate pension certificate is issued to a pensioner, and intimation is received from the Postmaster-General that the usual fee should be recovered, a fee of one rupee should be deducted from the first payment made to the pensioner on the duplicate certificate.

325. Pakistan Military pensioners residing in Uganda (Central Africa), whose pensions are payable through the agency of the Post Office, are paid on the due date, by the Treasurer, East Africa Protectorate, Mombasa, on production of the usual life certificates by the pensioners. The receipts of the pensioners and their life certificates are forwarded by the Treasurer, Mombasa, to the Agent of the Protectorate, who realises the amounts paid by the Protectorate from the Postmaster, Karachi, by making over the receipts and the life certificates. The amount paid by the Karachi General Post Office is debited in its accounts, as remittance to the post office responsible for payment of the pensions, and the vouchers are forwarded to the latter office for adjustment. The post office responsible for the payment of the pensions should credit the amount as remittance from the Karachi Post Office, by *per contra* debit in the Schedule of payments of Pakistan Military Pensions.

Compensation for Loss of, or Damage to, Insured or Uninsured Registered Articles

326. When compensation is paid at a Post Office for the loss of, or damage to, an insured or uninsured registered article, the amount paid should be charged in the Schedule of Unclassified Payments supported by the payer's receipt and the authority (in original) for the payment.

Note.—The powers of the Director-General and Postmasters General in connection with payment of compensation referred to in this Article are given in the *Schedule of Financial Powers of Officers of the Pakistan Post and Telegraph Department*.

III—Telegraph Charges

Refund of Telegraph Charges

327. Rules regarding payment of refunds on account of Telegraph charges on telegrams and telegraphic money orders, paid service advice, late fees and prepaid delivery charges are given in Chapter VII of the Message Revenue Account Code.

328. and 328-A. Deleted.

Payments to the Bureau of the International Telecommunications Union at Geneva

328-B. In accordance with the International Telecommunication Union Regulations, Pakistan contributes a share of the expenses of the Bureau of International Telecommunications Union at Geneva. The amount of the share is

are reported by the International Telecommunications Union in its annual statements of accounts, and the payments are arranged for by the Director-General, Telegraph and Telephone, by obtaining bank draft purchased through the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore.

The cost of purchasing the bank draft should be charged in the accounts of Telegraph Check Branch of the Lahore Audit Office duly supported by the memo. of cost of the bank draft and the Director General's letter of authority for the payment. The letter received from the Burma acknowledging receipt of the draft should, when received by the Director General, be sent in original to the Telegraph Check Branch of the Lahore Audit Office with a reference to the number and date of the letter with which the draft was received from the Telegraph Check Branch of the Lahore Audit Office.

IV—Radio Charges

Payment to Radio Pakistan

329. The Pakistan Post Office Department has been entrusted to carry out all work in connection with wireless licenses including realization of fees. The Government of Pakistan have decided that the Post Office Department should retain Rs. 2 per license out of the fees realized for the issue or renewal of Broadcast Receiving, Demonstration, Commercial Broadcast Receiver and Fixed Station licenses. The balance of such fees should be credited to Radio Pakistan and adjusted finally in the books of the Accountant-General, Pakistan Revenues.

Note—The above rule is applicable also to "Transmission licenses."

V—Telephone Charges

Refund of Telephone Rents, etc.

330. Rules regarding refunds of telephone rents, payment of late fees in respect of trunk telephone calls, refunds of trunk call deposits and fees, etc., are given in the Posts and Telegraphs Initial Account Code, Volume IV.

VI—Miscellaneous

Payment of commission to canvassers procuring advertisements for the Departmental Publications

330-A. Outiders procuring advertisements for the Departmental Publications (vide Article 185-A) may, under the orders of the competent authority, be paid a commission not exceeding 20 per cent. of the cash value actually credited to Government in respect of such advertisements received by them for the first time. In the event of an advertisement being renewed, or discontinued and subsequently re-introduced, a commission may be paid at the discretion of the competent authority at a rate not exceeding that for securing the original advertisement.

Claims for the commission should be supported by a certificate from the advertiser stating that the advertisements for which the commission is claimed were inserted as a result of the claimant's canvassing. The competent authority should, before acceding his sanction, satisfy himself that the amount for the charges in respect of which commission is claimed has been actually credited to Government and the amount of the commission claimed is correct. Particulars of the credit of the amount recovered on account of the advertisement charges should be mentioned by the sanctioning authority in the sanction. With a view to see that the commission may not be paid more than once on the same amount of credit for the advertisement charges, necessary note of payment may be kept by III by in columns 14 to 18 of the manuscript register referred to in Article 185-A.

Note—Payments of commission charges referred to in this Article will be treated as "Contingencies" of that branch of the Department to which the publication in which the advertisements appeared are included return.

CHAPTER 14.—Miscellaneous Advances

Sanction	331	Advances for other Correspondence	336
Estimates	332	Other Advances	337
Interest-bearing advances—		Advances for Purchase of Horses and	
A—House-Building Advances	333	Cattle	338
B—Advances for Purchase of Cows and		Advances during an outbreak of	
or 333-A		Plague	338-A
Advances for the purchase of a Motor		Conditions of Repayment	339
Car or a Motor Boat	334	Forms of Drawing and Repaying	340
Advances for the Purchase of Motor			
Cycles	335		

Sanction

331. Rules regulating the grant of advances to public officers and others are laid down in the following articles. In cases not covered by these rules, advances cannot be made except under the special orders of the Government.

Note 1.—It is not permissible to sanction an advance which involves the breach of any of the canons of financial propriety; provided that in any case, where a cash grant would be within the powers of members of a local authority, the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

Note 2.—The Government of Pakistan may delegate the powers of a local Government under this chapter to Heads of Departments in respect of officers serving under the latter.

Note 3.—Special interest at the rate specifically fixed for the purpose by the Government of Pakistan will be charged on advances granted to Government servants for house building and for the purchase of motor cars, motor boats, motor cycles and other conveyances and in certain circumstances for the purchase of special purpose advances made in England by the High Commissioner vide Exception 2 under Article 337 (b), and all charges payable the grant of which is regulated by the rules laid down in Articles 333, 334, 335, 336 and 337 (c). The interest will be calculated on balances outstanding on the last day of each month.

Rule 1.—When an advance is given in more than one instalment the rate of interest applicable is determined with reference to the date on which the first instalment is given.

(Article 154 of C. A. C., Part I.)

331-A. The rules in Articles 333 to 337 do not apply to Government servants who are not in permanent Government employ. As the pay of such Government servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them. If, however, in any special case, the circumstances admit of the provision of adequate security, an advance may be sanctioned, in accordance with the terms of these articles, by the Finance Ministry of the Government of Pakistan to temporary Government servants under the administrative control of the Central Government.

Exception No. 1.—Temporary Building Allowance sanctioned in the Pakistan Post and Telegraphs Department may be granted, when absolutely necessary, advance of travelling allowance, at the discretion of District Engineers, Telegraphs, or Cable authority up to a limit of Rs. 40 per month. The advance should in all cases be repaid on the next travelling allowance bill or pay bill whichever is drawn earlier.

Exception No. 2.—Temporary Wireless License Inspectors as well as the temporary Wireless Sub-Inspectors who are pensioners may be granted advance of Travelling Allowance up to a maximum of Rs. 30 each in the case of Inspectors and Rs. 40 in the case of the Sub-Inspectors on their giving a written undertaking that any advance granted to them by Government on account of the advance may be recovered from their pensions if and when necessary.

The temporary Wireless License Inspectors who are non-pensioners may also be granted advance of Travelling Allowance, if they deposit a receipt with the Department of Rs. 50 to which amount the advance should be limited.

Exception No. 3.—Candidates undergoing training for appointment as wireless operators may be granted an advance of actual travelling expenses for themselves only for their journeys from one training station to another, subject to the maximum limit of Rs. 50 in each case.

Regulation No. 4.—Direct recruits undergoing training in the training Centre. Perquisites for appointment as Engineering Supervisors, Telegraphists, may be granted, as advances of money, travelling expenses for themselves only for journeys from their training headquarters (i.e. Training Centre, Lyallpur, to the place to which they are posted) subject to the maximum limit of Rs. 50 only in each case.

(Article 154-A of C. A. C., Vol. I.)

Estimates

332. Provision should be made in the estimates for all advances which can be foreseen and which are not repayable within the year; and the Government of Pakistan have accordingly directed that a timely estimate both of the advances and of the recoveries of the coming year should be made and communicated to the Comptroller and Auditor-General for entry in his estimates.

(Article 151 of C. A. C., Vol. I.)

INTEREST BEARING ADVANCES

A—House-Building Advances

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

- (i) Advances may be made under the sanction of Government and Departments of the Government of Pakistan, Heads of Departments, Commissioners of Divisions and Heads of Circles in the Pakistan Post Office and Pakistan Telegraph and Telephone Departments to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while performing his duties at his headquarters station. Also no advance is ordinarily permissible to an officer who is likely to be transferred or to retire before complete recovery can be effected.
- (ii) All such advances must be required for the *bona fide* purpose of building suitable houses for the personal residence of the officers concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.
- (iii) The 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. Satisfactory evidence should be produced to show that the amount of the instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The repayment shall commence from the fourth issue of pay after the first instalment is taken and be completed in 10 years.
- (iv) No advance shall exceed '24 months' pay of Government servant to whom it is made ; not more than one advance shall be made for the same house and no officer may receive a second advance for building another house at the same station or at any other station.

- (V) Advances will be recovered by the deduction of monthly instalments, equal to one hundred twentieth part of the total advance, from the pay bills of the officer concerned. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires. The amount of interest calculated in accordance with Note 3 to Article 331 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

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

- (VI) In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, with interest accrued thereon in accordance with Note 3 to Article 331 the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount due.

Note.—The mortgage deed will be prepared in Form G.F.R.-24 and the counterpane in Form G.F.R.-25.

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

Note 1.—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to enforce its claim, should it become necessary to foreclose the mortgage. In examining the mortgagee's title care should be taken to see that the lease does not give event any redemption by the lessee (the mortgagee). The mortgage deed in such cases will be prepared in Form G.F.R.-25.

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

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

Note 3.—This rule does not also preclude the grant of advances for the purpose of building houses on plots of land taken on lease from Government in Nizamabad, Kanab, even though in such cases the Government servant concerned becomes entitled to a residential home only on the production of a certificate from the Chief Commissioner that the buildings on the plots have been completed in accordance with agreed conditions. The grant of an advance in such cases is, however, subject to the condition that the applicant executes an Agreement in Form G.F.R.-26, undertaking to repay the advance and to execute a mortgage of the land and buildings immediately he obtains a lease. Advances sanctioned under this rule will be repaid in instalments, the first instalment not exceeding the amount of the previous paid for the site and subsequent instalments being based on the progress of work.

Note 4.—The Head of the Office in the case of unassigned Government servants and the Commanding Officer in the case of assigned Government servants should send to the Principal Auditor a certified copy of the order in the bill to which the advance is drawn, or equivalent, to the effect that the Mortgage Deed in Form G.P.B. 21, has been executed by the Government servant, taking the following and that it has been duly registered.

(VIII) An officer quitting or removed from the station where he has built a house, unless the whole amount due has been liquidated, will continue to be liable to the deductions of his monthly instalment until the advance with interest accrued thereon in accordance with Note 3 to Article 331 has been repaid; but, with the special sanction of the Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the pay of such officer.

(IX) Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government. The applicant must also certify that he has not drawn any house building advance previously in terms of rule (iv).

(X) The last pay certificate granted to officers under transfer must specify the original amount of such advance, the amount repaid, and the balance together with interest accrued in accordance with Note 3 to Article 331 remaining due.

Note.—Advances may also be given, when considered necessary, for the purchase of land on which to construct a house, if the other conditions laid down in this article are satisfied and the total amount of the advance for the purchase of the land and the construction of the house does not exceed £400 or the equivalent pay of the officer concerned.

The Officer should sign an agreement in Form C.A.C. 28 at the time of taking an advance for the purchase of land and the agreement should not exceed what is required for the purpose. A mortgage deed in Form C.A.C. 29-A should be executed before any further advance is allowed for the purpose of constructing the house. The mortgage deed must be registered within four months of its execution.

In order to save Government from loss, the applicant's title to the property should be carefully examined by the sanctioning authority and the instructions laid down in paragraphs 717 to 722 of Part A and Telegraphic Manual, Volume II, should be followed.

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

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

Note 2.—The advance may be drawn in full or even, but satisfactory evidence should be produced to show the right officer to show that the amount advanced for the purchase has been spent within 3 months of its drawal and the amount advanced for repairs or improvements (see Note 1) within a further period of two months. A certificate to this effect from the Head of the office will sufficiently suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be spread over four years. Interest will be calculated in accordance with Note 3 to Article 331 and recovery thereof will be made as laid down in Rule V, under clause (d).

(B) An advance may also be given for the purpose of repaying a private loan taken by a Government servant expressly (i) for the purchase of land for building a house or (ii) for the purchase of a house, provided —

- (1) that the usual conditions specified in the Note after Rule X of clause (a) and in clause (b) are satisfied ;
- (2) that the applicant has through his private loan acquired an unencumbered title to the land or the house purchased ; and
- (3) that the original loan for the purchase of the land or the house, as the case may be, was taken not more than 12 months before the date of receipt of the application for an advance to discharge the private debt.

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

- (i) An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay large in comparison with the value of the house.
- (ii) Not more than one advance is admissible in respect of the same house.
- (iii) No advance shall exceed six months' pay of the officer to whom it is made, and it will be drawn as laid down in Rule III under clause (a).
- (iv) An advance may be made to an officer to repair a house which he has built or purchased with a previous advance under clause (a) or (b) but unless the local Government permits otherwise, at least five years must elapse since the previous advance was drawn.
- (v) Subject to the above, the general principles of clause (a) or (b), as the case may be, shall apply, the maximum period for repayment of such advance being two years. Interest will be calculated and recovered in accordance with Rule V under clause (a).

1. The "grant" amount of advance granted under these rules should not exceed the amount provided in the annual Budget Estimate of Ways and Means.

Note 1.—The Government may by special orders withdraw or restrict the powers of sanction under these rules exercised by Heads of Departments.

Note 2.—Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses are given in the *Proc. and Telegraphs Manual, Volume II (General)*.

Note 3.—The Controlling Officer should forward on the file a certificate to the effect that he has initiated and completed the loan agreement in Form C.A.C.-28, signed by the applicant, pending execution of the Fuel Mortgage Bond in Form C.A.C.-31 after the house is actually purchased. The fact of execution and registration of the latter bond should also be intimated to the Principal Author as soon as possible.

(Forms 22-A and 22-B of G.P.R.)

Government of Pakistan Orders—(1) The Comptroller-General has decided that House-Building Advances may be granted by the competent authority, as defined in Article 155 (a) of Civil Accounts Code, (Vol. I), to all Government servants under the rule-making control of the Governor-General who are paid from Civil Estimates on the conditions laid down in Articles 154 and 155 (a) of the Civil Accounts Code, (Vol. I), subject to the following modifications :—

- (i) The advance will be granted only to those officers who desire to build new houses, for occupation by themselves. No advance will be granted for the purchase or repair of an existing house.

- (ii) Advances, shall, until further orders, be granted for building houses only at Karachi, Rawalpindi, Lahore, Dacca, Chittagong and Sdépur.
- (iii) The amount of the advance shall not exceed a sum equal to eighteen month's pay of the officer concerned. This is subject to the further condition that in the case of officers who shall be above 49 years of age on the date on which recovery of advance is in commencing, the amount of the advance sanctioned and the number of instalments by which recovery is effected, referred to in para. 5 below, shall be so regulated as to enable the recovery of the total amount advanced, including interest possible before the date on which the officer reaches the age of 55 years.
- (iv) The advance will be recovered by the deduction of monthly instalments, equal to one-seventy-second part of the total amount advanced, from the pay of the officer concerned. The recovery shall commence from the fourth issue of pay after the first instalment of the advance has been drawn by the officer concerned and be completed in six years.
- (v) Simple interest calculated at the rates prescribed by Government will be charged on the amount of the advance and recovered in accordance with Rule V of Article 135 (c) of the Civil Accounts Code (Vol. I).
- (vi) *Government of Pakistan, Ministry of Finance Memo. No. F.1017-P.C.194, dated 1st April, 1945.*

(2) The Ministry of Finance have had under consideration the question whether House Building Advances can be allowed to Government servants who want to acquire land and to build houses through the Pakistan Employees Co-operative House Building Society, Ltd., Karachi. This Ministry have been informed that the Society is getting some land on lease and will further sublease the land to the members. Under note 1 below rule VII in Article 135 (c) of Civil Accounts Code, Volume I, the sanctioning authority may grant advances to those Government servants who have a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advances and if the terms of the lease do not prevent alienation in favour of other persons. As most of the Government servants are new to Karachi, and do not possess land or hold leases of land, it has been decided that advances should be given to them for leasing land and building houses thereon. Such advances may be allowed in instalments as and when the Society places demands on the members. The Government servant should sign an agreement in the form attached, to this office Memorandum at the time of taking the advance. The amount should not exceed what is required for the purpose. The grant of the advance should be further subject to the condition that the Government servants acquire land from the Society on such terms as do not prevent them from alienating the land in favour of other persons. In this connection a copy of the correspondence between the Ministry and the Society is attached. The Society has already agreed to allot land on terms which do not impose any restrictions on the alienation of land. It is, however, the duty of each Government servant and the sanctioning authority to see that land is individually allotted to each member on the terms promised by the Society. They should also be required, as soon as it is possible for the Society to allot the land to them to produce original documents showing that land has actually been allotted to them. Immediately thereafter they should be called upon to execute mortgage bonds. The form in which these bonds should be executed will be communicated to the Ministries shortly. The sanctioning authorities should also ensure that the total amount of the advance for acquiring the land and the construction of the house does not exceed 18 month's pay of the officers concerned.

Government of Pakistan, Ministry of Finance Memo. No. F. 16(23)-R. I. 48, dated the 29th August, 1949.

(3) The Governor-General of Pakistan has sanctioned the following further concessions in respect of the grant of house building advances to Government servants :—

(a) (i) Provided that the full amount can be recovered before the Government servant reaches the age of superannuation advances should be repaid by equal monthly instalments of not less than 15 per cent. of pay. This would mean that the recovery of the principal may be spread over a maximum period of 10 years. The instalments should be recovered in cash during the period of leave without pay. If the Government servant fails to pay any such instalment in cash, the arrears of leave without pay should be recovered in lump sum from the first payment of pay or allowances which may become due to the Government servant at the end of that leave.

(ii) Advances may be allowed from the Provident Fund not exceeding 50 per cent. of the total amount at credit of the subscriber. The total of the House Building advance and advance from the Provident Fund should, however, be limited to 18 month's pay of the Government servant concerned. In the case of a subscriber to a contributory Provident Fund, advance should be allowed up to 80 per cent. of the total amount at credit (that is inclusive of Government's contribution).

(iii) The advance from the Provident Fund will be recovered at the rate of 5 per cent. of pay after the advance of pay has been paid off.

(b) Temporary Government servants who have held at least 4 years continuous Government service will be eligible for house building advances on the following conditions :—

(i) The applicant must produce :

- (a) a certificate from the Head of his Department that he is employed against a regular post and not against a post sanctioned for a specified period, and that he has been declared fit for permanent retention in the post.
- (b) a certificate from the Head of the Department that he is eligible for permanent retention in the post in accordance with the orders of Government applicable to his post.
- (c) Security of two permanent Government servants who can be released when the house has been built and mortgaged to Government. The securities should be such as would not arise before the house is built and mortgaged.

(ii) In case where the applicant is not the member of any Co-operative House Building Society registered under Co-operative Societies Act, 1912, as adapted for Pakistan, the land for the house should be acquired and mortgaged to Government before the first instalment of the advance is paid to him.

Government of Pakistan, Ministry of Finance Memo. No. 16(17)-R. I. 48, dated 1st October, 1949.

(4) The form of mortgage promised in Ministry of Finance Memo. No. F. 16(23)-R. I. 48, dated 29th August, 1949 will be Form I. The Government servants who are not members of any Co-operative House Building Society but who construct their houses on leasehold land will also be required to execute mortgage bond in this form. The form replaces form 5. 127 in the Civil Account Code, Volume I.

The surety bond required to be furnished in paragraph 2 of Ministry of Finance Memo, No. F. 10(17)-R. L. 49, dated 5th October, 1957 by temporary Government servants should be in Form II. Further the pay of each of the sureties should not be less than half the pay of the borrowers.

[Government of Pakistan, Ministry of Finance, Memo No. 16(7)-R.L. 48, dated 29th October, 1957.]

(3) The surety bond in Form II, should be stamped as required under the Stamp Act. The stamp duty on a surety bond for an amount exceeding Rs. 1,000 will be Rs. 10 in Karachi and East Pakistan, and Rs. 9.17 in the West Pakistan excluding Karachi. The stamp duty for less amounts in these places will be as noted below :—

	Karachi	East Pakistan	West Pakistan (excluding Karachi)
	Rs. Paise	Rs. Paise	Rs. Paise
Where the amount does not exceed Rs. 10	0 12	0 12	0 23
Where it exceeds Rs. 10 but does not exceed Rs. 50 ..	0 25	0 25	0 27
Where it exceeds Rs. 50 but does not exceed Rs. 100 ..	0 50	0 50	0 62
Where it exceeds Rs. 100 but does not exceed Rs. 200 ..	1 0	1 0	1 25
Where it exceeds Rs. 200 but does not exceed Rs. 300 ..	2 25	1 67	2 37
Where it exceeds Rs. 300 but does not exceed Rs. 400 ..	3 0	3 0	3 12
Where it exceeds Rs. 400 but does not exceed Rs. 500 ..	3 75	3 15	4 0
Where it exceeds Rs. 500 but does not exceed Rs. 600 ..	4 50	4 50	5 62
Where it exceeds Rs. 600 but does not exceed Rs. 700 ..	5 25	5 25	6 62
Where it exceeds Rs. 700 but does not exceed Rs. 800 ..	6 0	6 00	7 50
Where it exceeds Rs. 800 but does not exceed Rs. 900 ..	6 75	6 75	8 50
Where it exceeds Rs. 900 but does not exceed Rs. 1,000 ..	7 50	7 50	9 37

The cost of the stamps will be borne by the Government servants concerned.

[Government of Pakistan, Ministry of Finance, Memo No. F-41 (10)-R.L. 48, dated 21st December, 1957.]

(4) In accordance with Rule III below Article 155 (a) of Civil Account Code, Volume I, the recovery of the House Building Advance from those who have drawn the advance has to commence from the 4th issue of the pay after the first instalment is taken. It has now been decided that the recoveries should start with effect from the 12th issue of pay after the 1st instalment is drawn by the Government servant concerned. This concession will be admissible to all those who have not yet attained the age of 44 years. It will also be admissible to those who have attained that age but have not yet attained the age of 48 years, but in their case, the rate of recovery will be suitably increased so that the entire advance together with interest accrued thereon is recovered before they attain the age of superannuation. In the case of those who have attained the age of 48 years but have not attained the age of 49 years, the recovery may be postponed for the number of months which it would take them to attain the age of 49 years. Those who have attained the age of 49 years will not be entitled to this concession.

[Government of Pakistan, Ministry of Finance, Memo No. F-47 (1) R.L. 48, dated 26th January, 1958.]

(7) The orders contained in Ministry of Finance Memo. No. F-3(5)-P.C.L./49 dated 1st April, 1949 are not intended to include the grant of house-building advances to Class IV Government servants who should not be granted such advances.

[Government of Pakistan, Ministry of Finance, Memo. No. F-25 (D-R.L./50, dated 11th February 1950].

(8) It has been decided that those Government servants who have drawn House Building Advances from Government under the provisions of Ministry of Finance Memo. No. F-1(3)-R.L./48, dated 28th August, 1949 may, if they so desire, be allowed to convert those advances into House Building Advances from Provident Fund to the extent permissible under Ministry of Finance Memo. No. 18 (17)-R.L./48, dated 6th October, 1949.

[Government of Pakistan, Ministry of Finance, Memo. No. F-30 (D) R.L./50, dated 6th November, 1950].

(9) It has now been decided that recoveries of advances which have been postponed under Ministry of Finance Memo. Nos. F-43(1)-R.L./49, dated 24th January, 1950 and F-38(1)-R.L./50, dated 13th September, 1950 should start from the 1st December, 1950 (that is from the pay of November, 1950), in the cases covered by the former Memo. and from the 1st February, 1951 (that is from the pay for January, 1951) in the cases covered by the other Memo. In the cases of all others the recoveries will be effected at the rates laid down in the Ministry of Finance Memo. No. F-17(17)-R.L./49, dated 6th October, 1949 with effect from the 4th issue of pay after the first instalment is taken.

It has been decided that the recoveries from Government servants who are members of the Pakistan Employees House Building Society and who have drawn advances equal to the amount payable to the Society towards the development cost (including the balance which may hereafter be demanded by the Society for the same purpose) may be made in 40 instalments. The rate of recovery should not be increased until they draw further instalments required for the purpose of construction of the house when the rate of recovery should be suitably increased so that the entire advance together with interest accrued thereon is recovered within 10 years calculated from the date on which recovery of loan is started. This period of 10 years will be suitably reduced in the case of those who attain the age of 45 years on or before the date on which recoveries should start in accordance with the above order to enable the recovery of the total advance plus interest being effected before the date of retirement.

[Government of Pakistan, Ministry of Finance Memo. No. F-35 (D-R.L./50, dated 20th November, 1950].

(10) In order to ensure that the amount of the House Building Advance disbursed is in accordance with the provisions of Rule III of Article 155 (a) of the Civil Account Code, Volume I, the bills for the drawal of the advances when presented, to Audit should be accompanied by a certificate in the following form from the Controlling Officer in the case of Gazetted Officers and the Drawing Officer in respect of non-gazetted Government servants :—

"Certified that the amount (Rs.) being the instalment towards the House Building Advance granted to Mr. is likely to be required

for expenditure in the next three months. "and that I am satisfied that the amount previously advanced has actually been utilised for the purpose for which it was drawn".

Signature of Drawing/Controlling Officer.

[This portion may be deleted if the bill is drawn for the first instalment].

[Government of Pakistan, Ministry of Finance, Memo. No. F-30 (M&A)/30, dated 4th December, 1953]

(11) In cases where advances are drawn only from Provident Fund or partly from Provident Funds and partly from Government and where latter advance is not drawn in the first instance, the recoveries at the rate of 5 per cent of pay should start with effect from the fourth issue of pay after the advance has been drawn by a Government servant. If later on he draws an advance from Government, the recovery from the second advance should start and the recovery on account of the advance drawn from Provident Fund should be postponed until recovery of the advance drawn from Government is completed.

[Government of Pakistan, Ministry of Finance, Memo. No. F-30 (J&A)/30, dated 21st December, 1953]

(12) Subject to such terms and conditions as may be prescribed from time to time, loan may be advanced to a Government Servant subject to the rule-making control of the President and paid from Civil estimates for the purchase of a house for his residence built by the Federal Government or a Provincial Government or Local authority including a Rehabilitation authority or Improvement Trust. Except as otherwise provided the general principles of paragraph 253-A of the General Financial Rules shall apply to the grant and recovery of the loan.

NOTE 1.—Loan shall be drawn after the Government servant concerned has executed an agreement in the prescribed form annexed.

NOTE 2.—The loan may be drawn in full at once but satisfactory evidence shall be produced before the audit officer to show that the loan advanced for the purchase of the house has been spent within three months of its drawal. This can be done by showing to the Audit Officer concerned the valid legal receipt for the amount paid, before received with the Departmental Head.

NOTE 3.—So far as the case of a General Officer, the amount of loan shall be paid by the Head of the Department of the grant of the loan drawn to the authority which built the house.

NOTE 4.—When asking for the authority for payment of loan the Drawing Officer in the case of a non-General Officer and the Controlling Officer in the case of a General Officer, shall require production of the mortgage deed to be recorded in the prescribed form attached after the purchase of the house whereby, that he has executed an agreement in the prescribed form from the grantee of the loan. The execution and registration of the mortgage deed shall also be forwarded to the Audit Officer as soon as possible.

2. The President has also been pleased to decide that a Government servant subject to the rule-making power of the President and paid from Civil Estimates may be allowed loan equal to his 18 months' pay not exceeding Rs. 3,500, for the purchase of a 'C' type house built by the Government of West Pakistan in the satellite township at Rawalpindi. Grant of loan shall be regulated by the general principles laid down in paragraphs 253-B of the General Financial Rules, Volume I, and orders issued from time to time in that behalf and shall further be subject to the following conditions, namely :—

(i) A government servant as aforesaid :—

(a) whose pay for 18 months is not less than Rs. 3,500, or

- (f) whose pay for 12 months is less than Rs. 3,500 but who undertakes to contribute the difference by which his pay for that period falls short of that sum shall be eligible for the grant of loan.
- (g) In the case of a non-gazetted Government servant, loan shall be paid by the Head of his Department direct to the Member, Board of Revenue, Urban Rehabilitation Department, West Pakistan Government, and to the Government servant himself in case he holds a gazetted rank.
- (h) Any payment by the Government servant under sub-paragraph (i) (b) above shall be made with the payment of loan by the Head of his Department to the Member, Board of Revenue, Urban Rehabilitation Department, West Pakistan.

[Government of Pakistan, Ministry of Finance, Memo. No. F.II.1(13)-R.I./65, dated the 16th May, 1966.]

B—Advances for the Purchase of Conveyances

General Provisions

333-A. (a) Government servants whose pay is not more than Rs. 1,000 a month may be granted advances under the provisions of the following rules to purchase conveyances (including animals) which they are required under explicit orders of Government to maintain as a condition of their service or of holding any particular post to which they may be appointed, provided that in the case of the purchase of bicycles an advance may be granted if, in the opinion of the sanctioning authority the possession of a bicycle will add to the efficiency of the Government servant concerned.

(b) The powers of competent authority under rules in Articles 134 to 136 may be exercised by Heads of Local Administrations, Departments of the Central Government and Heads of Departments in the case of officers serving under them.

(Para. 234 of R.I.R.)

Advances for the purchase of a Motor Car or a Motor Boat.

334. (a) Subject to the general provisions of paragraph 234 above, a competent authority may sanction an advance to a Government servant for the purchase of a motor car or a motor boat, provided that the following conditions are fulfilled:—

- (i) The total amount to be advanced to a Government servant should not exceed Rs. 7,500 or four months pay, or the anticipated price of the car or boat, whichever is less. If the actual price paid is less than the advance taken, the balance must be forthwith refunded to Government.

NOTE 1.—For the purpose of an advance drawn in England in respect of a motor car "actual price" may also include charges in which the advance drawn included estimates of those charges, the interest of freight actually paid on the car up to a Pakistan port, the cost of its insurance during the voyage and the customs duty paid in Pakistan.

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

- (iii) A Government servant who is on leave or is about to proceed on leave for whom an advance has been approved will not be allowed to draw the advance earlier than a week before the expiry of the leave, but a Government servant who is on leave elsewhere than in Pakistan or is about to proceed on such leave, may be allowed to take it from the High Commissioner for Pakistan in U. K. six weeks before his departure for Pakistan.
- (iii) A Government servant taking an advance from the High Commissioner for Pakistan in U. K. for the purchase of a motor car under sub-clause (ii) may include in the amount of the advance required, charges separately estimated on account of freight on the motor car to Pakistan port any of the customs duty thereon payable in Pakistan, as also the cost of its insurance during the voyage. In the case of a Government servant who purchases a car in Europe prior to six weeks of his departure back to Pakistan no advance will be allowed to be drawn in England, but on bringing the car into Pakistan such a Government servant may apply for an advance to cover the price of the car as valued on landing in Pakistan for customs purposes (which will include the freight) and the cost of insurance, plus the customs duty paid on the car. The customs receipt should be produced in both cases.
- (iv) Recovery will be made by deducting monthly instalments equal to one thirty-sixth part of the advance from the pay bill of the Government servant concerned. It will commence with the first issue of pay after the advance is drawn. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the Government servant receiving the advance so desires. The amount of interest calculated in accordance with paragraph 251 of G. F. R. Volume I, will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the repayment of the principal has been completed.

NOTE.—The amount of the advance as an unrepaid security should be held as whole repay except in the case of the last instalment when the remaining interest including any fraction of repaid should be recovered.

- (v) Except when a Government servant proceeds on leave not being leave on average pay not exceeding four months (or privilege leave, earned leave not exceeding 90 days or any other leave which is treated as equivalent to leave on average pay not exceeding four months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or motor boat necessary, previous sanction of competent authority is necessary to the sale by him of a car or a boat purchased with the aid of an advance which with interest accrued, has not been fully repaid. If a Government servant wishes to transfer such a car or boat to another Government servant who performs the duties of a kind that renders the possession of the conveyance necessary, he may be permitted under orders of competent authority to transfer the liability attaching to the car or boat to the latter Government servant, provided that he records a declaration that he is aware that the conveyance transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(vi) In all cases in which a car or a boat is sold before the advance received for its purchase from Government with interest has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance, provided that when the car or boat is sold only in order that another car or boat may be purchased, the authority sanctioning the sale may permit a Government servant to apply the sale proceeds towards such purchase, subject to the following conditions :—

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

(b) A Government servant who draws an advance in Pakistan for the purchase of a motor car or a motor boat is expected to complete his negotiations for the purchase of, and pay finally for the car or boat, within one month of the date on which he draws the advance ; failing such completion and payment, the full amount of the advance drawn, with interest thereon for one month, must be refunded to Government. This condition should always be mentioned in letters sanctioning such advances.

(c) (1) At the time of drawing the advance the Government servant should be required to execute an agreement in Form G.F.R.-16 and, on completing the purchase he should further be required to execute a mortgage bond in Form G.F.R.-17 hypothecating the car or the boat to the President as security for the advance. The cost price of the car or the boat should be entered in the schedule of specifications attached to the mortgage bond.

(2) In the case of advances drawn in England, a similar agreement and a personal security bond in the prescribed form will be executed at the time of drawing the advance and at the time of purchase respectively.

(d) When an advance is drawn, the sanctioning authority should furnish to the Audit Office a certificate that the Agreement in Form G.F.R.-16 has been signed by the Government servant drawing the advance and that it has been examined and found to be in order. The sanctioning authority should see that the conveyance is purchased within one month from the date on which the advance is drawn and should submit every mortgage bond promptly to the Audit Office for examination before final record.

The mortgage bonds should be kept in the safe custody of the sanctioning authority. When the advance has been fully repaid the bond should be returned to the Government servant concerned, duly cancelled after obtaining a certificate from the Audit Office as to the complete repayment of the advance and interest.

(e) (1) The car or boat must be insured against full loss by fire, theft or accident. Insurance on owner-driven or other similar qualified terms is not sufficient for the purpose of this rule. Insurance policies at a reduced rate or premium may, however, be accepted as adequate in the case of motor cars where—

- (i) the owner of the car undertakes to meet the first Rs. 50 or so of a claim preferred against an Insurance Company in the event of an accident or

(M) the car is not insured against accident for any season of the year during which it is not in use but is stored in a garage.

(N) Such insurances should be effected within one month from the date of purchase of the conveyance. A Government servant drawing a similar advance in England should be required to effect insurance within one month of his arrival in Pakistan, unless an insurance policy is already in existence.

(O) On receipt of the certificate prescribed in clause (d) the Audit Office will obtain from the Government servant drawing the advance, a letter in Form G.F.R.-18 to the Motor Insurance Company with which the motor car or boat is insured to notify to them the fact that Government is interested in the insurance policy secured. He will himself forward the letter to the Co. and obtain their acknowledgment. In the case of insurances effected on annual basis this process should be repeated every year until the advance has been fully repaid to Government.

(P) Contravention of these orders will render the Government servant liable to refund the whole of the amount advanced, with interest accrued, unless good reason is shown to the contrary. The amount for which the conveyance is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If at any time and for any reason, the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the Government servant should refund the difference to Government. The amount to be refunded must be recovered in not more than three monthly instalments.

(Q) Advances to Government servants in foreign employ should be granted from the funds of the foreign employer, and when the latter desires to make such an advance, he should apply to Government for the necessary sanction. If the sanction is accorded, it will be subject to the proviso that the advance by the foreign employer shall be regulated by the same conditions as would apply if the Government servant were serving directly under Government. In special cases, however, where a Government servant's services have been lent to a Municipality whose financial position will not permit of the advance, the advance may, under special orders of Government, be met from Government funds.

(Para 255 = 26) of G.F.R.)

Advances for the Purchase of Motor Cycles

333. A competent authority may sanction an advance to a Government servant for purchase of a motor cycle subject *mutatis mutandis* to the conditions laid down in Article 334 provided that the amount of the advance does not exceed Rs. 2,000 or the anticipated price of the motor cycle, whichever is less.

(Para 263 of G. F. R.)

Advances for other Conveyances

334. Subject as provided in Article 333-A (a), a competent authority may sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an All-Pakistan Service or Central Service, Class I, for the purchase of means of conveyance other than a motor car, a motor boat or a motor cycle, provided that the following conditions are fulfilled :—

- (i) The total amount to be advanced to a Government servant should not exceed two months pay or Rs. 250, whichever is greater, and should be limited to the anticipated price of the conveyance to be purchased. If the actual price paid is less than the advance taken, the balance should forthwith be refunded to Government.

NOTE.—In the case of purchase of bicycles the interest of the advance will be restricted to such special limit as may be imposed by general or special orders of Government.

(9) A Government servant who takes an advance under this rule should, within one month after drawing the advance furnish the head of the office with a certificate giving full particulars of the conveyance purchased with the advance and the cash receipt obtained for the amount actually paid for it.

(10) Recovery will be made, unless the sanctioning authority otherwise specially directs, by deducting monthly instalments equal to one-twelfth part of the advance from the pay bill of the Government servant concerned. It will commence with the first issue of pay after the advance is drawn. The amount of interest calculated in accordance with Note 3 below Article 331 will be recovered as laid down in Rule V under clause (a) of Article 333.

The provisions of the Note below Clause (iv) of Article 334 (a) apply *mutatis mutandis* to the recovery of advances granted under this rule.

NOTE.—Heads of Departments may sanction instalments as a maximum of twenty-four, the number of instalments in which an advance granted for the purchase of a bicycle should be repaid to Government.

(11) The conveyance purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon has been fully repaid.

(Para. 50 of G. P. R.)

Other Advances

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

(a) To an officer under orders of transfer, up to an amount not exceeding one month's substantive pay plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by head of the office or by any other subordinate officer to whom the power may be delegated. The advances should be recorded on the officer's last pay certificate. The advance of pay should be recovered from the pay of the officer is not more than three monthly instalments, the recovery commencing from the month in which a full month's pay or leave salary is drawn on joining his new appointment. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

NOTE 1.—The Government of Pakistan or a Provincial Government may delegate the power to grant advances under this clause to any subordinate authority (as payable of his rank).

NOTE 2.—The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

NOTE 3.—Clause (a) above does not preclude the grant of a second advance to a Government servant to pay a bona-fide expense of any member of his family who, under Supplementary Rule 116 (b) (iii) follows him within six miles of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.

NOTE 4.—In the case of an officer transferred a second time, before the advance made to him on the occasion of a previous transfer has been recovered in full, a second advance for the full amount (exclusive of the outstanding balance of the previous advance) may be granted only with the approval of the Head of the Circle.

NOTE 2.—The following officers of the Department may sanction the advances in officers serving under them—

- (i) Post Office : Officers not below the rank of a Superintendent of Post Offices or first class Postmaster.
- (ii) Railway Mail Service : Officers not below the rank of a Superintendent, Railway Mail Service.
- (iii) Telegraph Traffic : Officers not below the rank of a Deputy Superintendent in charge of a Departmental Telegraph Office.
- (iv) Telegraph Engineering : Officers not below the rank of a District Engineer.
- (v) Telegraph Stores : Controller of Telegraph Stores.
- (vi) Telegraph Workshops : Superintendent, Telegraph Workshops.
- (vii) Wireless : Officers not below the rank of an Assistant Engineer in charge of a Radio Office.
- (viii) Accounts Officers, Telephone Material, Labour, Karachi and Dhaka ; Accounts Officer, Telegraph Stores, Karachi, and Accounts Officer, Telegraph Workshops, Kotri.
- (ix) Superintendant, Foreign Post, Karachi.

NOTE 3.—When a single letter sum advance is desired to cover the travelling expenses both of the officer himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Officer's family do not actually make or complete the journey with him. In such a case, the Officer should certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family (to be submitted when it is not yet completed) the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unexpended in this bill.

NOTE 4.—The amounts of pay under this clause may be allowed to be drawn at the next salary scale after the arrival of the officer there, on production of the last pay certificate showing that no advance was drawn in the old station.

NOTE 5.—The receipts of the advance to be received monthly should be used in whole terms, the balance being recovered in the last instalment.

NOTE 6.—Officers competent to sanction advances under this clause may sanction such advances for themselves also.

NOTE 10.—This clause covers all cases of transfer and would admit advance of pay in cases of transfer on actual exchange.

(b) To any public officer in the Civil Department—

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

NOTE.—When a Government servant on arrival in Pakistan asks for an advance and produces no last pay certificate, an advance may be granted by the Accounts Officer upon and on the Government servant furnishing a declaration that he has not received any advance in England.

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

(Para 265 of G.P.R.)

NOTE.—The advance may be drawn under the authority of the Audit Officer from any disbursing office in Pakistan to be specified by him. Such advances, as well as similar advances made in England are repayable by monthly instalments of one-third of pay fixed in whole terms.

Exception 1.—The recovery of an advance made under the Military Leave Rules to a Military officer in Civil employ subject to the Military Leave Rules is regulated by those rules.

(Para 237 of G.F.R.)

Exception 2.—Special passage advances made in England by the High Commissioner for Pakistan at his discretion to enable officers to get to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances, vide Note 3 to Article 111.

(Note below para 234 of G.F.R.)

- (c) (i) To an officer, other than an inspecting officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the officer's return to Headquarters or 30th June, whichever is earlier.

Note.—Advances under this sub-clause should not be applied to the expenditure of any gazetted officer which is meant to be covered by his travelling allowance.

- (ii) To non-gazetted officers or class IV Government servants accompanying officers proceeding on tour, by the kind of their office, to an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tour or 30th June, whichever is earlier.

- (iii) To gazetted officers of Departments as noted below, when proceeding on long and expensive tours, at the discretion of the sanctioning authority mentioned against each, to an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tours or 30th June, whichever is earlier. Such advances are not to be granted as a matter of course, but only on occasions when the cost of travelling is so heavy as to be a serious tax on an officer's private resources.

(1) to (4) * * * * *

(5) Gazetted Officers of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments, by their immediate superiors.

(6) and (7) * * * * *

(ii) and (i) * * * * *

Note 1.—A similar advance given by order to the same officer under this article will not be taken into account for.

An officer who has taken an advance under this rule for any particular journey may not take payment on travelling allowance or other bill's drawn in respect of the same journey after the advance or any portion of it will direction unadjusted.

(Para 237 of G.F.R.)

Note 2.—As a general rule an advance on account of a tour should be granted only if the officer has the proposed tour involves the payment of travelling allowances exceeding the following limits:—

	Rs.
(1) Postmaster General ; Director, Telegraphs, Telephone & Wireless ..	150
(2) Deputy Postmaster General, Postal ; Divisional Engineer, Telegraphs, Telephone, Wireless, Controller, Telegraphs ; Survey ; Superintendant, Telegraph Workshops ..	100

- (f) Superintendent of Post Office and Telegraph, Traffic Assistant, District Engineer, and Assistant Engineers of Telegraphs, Telephones & Wireless. . .

NOTE 3.—District Engineers may sanction advances of travelling allowance to members of the Department of lower rank than District Engineers serving under them in all special cases such as when sent out of district to deal with repairs damages done by storms and floods or in other similar circumstances.

NOTE 4.—Advances for the purchase of railway tickets to stations of the rank of Superintendent will be sanctioned by the Head of the Circle. These powers will be exercised by the District Superintendents or P. & C. Officers in the case of other officers. The purchase of second class railway tickets. However, the sanction of the Head of the Circle.

Exception.—S. & P. Assistants and first class Postmen may sanction the payment of advances for authorised and cost overruns, mail parcels, postages and class IV Government services whenever this is considered necessary in the interests of the public service.

NOTE 5.—Subject to the conditions specified above, advances under this clause may be granted in all cases of journeys in course of which Travelling Allowance is admissible, as far as concerned on time.

NOTE 6.—Superintendents of Post Offices and First Class Postmen may sanction the grant of advances for the payment of major bus fares to such quarters for daily journeys wherever this is necessary in the interest of the public service, subject to the condition that the major bus fare does not exceed the railway fare admissible under Rule 44 of the Supplementary Rules.

- (g) For journeys to which Government is a party.

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

(Para 276 of M.P.R.)

- (e) Under the rules in Appendix 19 to patients proceeding to a Foreign Institute for curative treatment.

(Para 271 of M.P.R.)

- (f) Under the rules regulating the grant of advances to pay for the privilege overseas of certain Government servants of non-Asiatic domicile and their families, vide Appendix 20.

- (g) Under the authority of the Heads of Circles advances of travelling allowance on first appointment to Telegraph Probationers on passing over of the Telegraph Training clause subject to the condition that the advance is recoverable in full on submission of the officer's travelling allowance bill.

- (h) The Superintendent, Telegraph Workshops, may sanction the grant to an official proceeding to Headquarters on completion of Workshops training of an advance not exceeding the Travelling Allowance permissible.

Advances for Purchase of Horses and Camels

336. Advances for the purchase of horses and camels to Line-riders, Telegraph Sub-Inspectors, Postal Officers and Inspectors of Post Offices on their first appointment or on the loss of an animal may be granted by Heads of Circles up to a limit of three months' pay in each case. These advances will be recovered in not more than 36 monthly instalments and will be subject to the general conditions laid down in Article 336.

Advances during an outbreak of Plague

338-A. Heads of Circles are authorised to sanction the grant of advances for the creation of huts to non-gazetted Postal and Telegraph officials serving in plague-infected areas on the terms and conditions laid down for their own subordinates, by the Provincial Government or Administration concerned within whose jurisdiction the outbreak has occurred.

NOTE 1.—This power may also be exercised in respect of grants and other contributions towards the creation of plague huts to the official staff subject to the same conditions.

NOTE 2.—Subject to the conditions mentioned above, the Superintendents of Post Office and Railway Mail Service and First Class Postmasters have been authorised to sanction such advances to the staff in their Divisions up to the extent specified in the Schedule of Financial Powers of Officers of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments.

Conditions of Re-payment

339. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of borrowing officer going on leave of any kind with leave salary or his drawing subsistence grant. The sanctioning authority may in exceptional cases order a reduction in the amount of the monthly instalment, provided that in the case of interest bearing advances to Government servants, the whole amount due should be completely recovered within the period originally fixed.

(Para. 232 of G.P.R.)

Forms of Drawing and Repaying

340. The vouchers on which advances are drawn must be supported by the authority in original sanctioning them and payment will be made by the disbursing officers on the authority of such sanction. In the case of interest bearing advances granted under Articles 333 to 336 and 337 (f) to Government servants, an authority empowered to deal with an application for an advance should not issue an order of sanction until the Audit Officer has certified that funds are available in the year in which the payment of the advance is to be made. In the case of advances granted under Article 337(a), the sanction will specify the office to, or under the jurisdiction of, which the officer is transferred. The payee's receipt and the authority (in original) will, in every case, be submitted to the Audit Office in support of the charge in the accounts.

NOTE 1.—Advances of pay and travelling allowance to reserve officers, working under a head post office other than the one in the headquarters station of the Division, or transfer to the jurisdiction of another head post office, should be made in the office from which they are transferred. To facilitate the recoveries being effected as required by Article 337 (a), the sanctioning authority should send a copy of the order sanctioning the advance not only to the Postmaster of the office from which he is transferred but also to the Postmaster at the headquarters of the Division who disburses the pay of the clerk.

As an exception to the above rule, advances granted to non-gazetted Government servants under Article 337 (a) or 337 (f) should be drawn on simple receipt from (A.C.G.-17) and disbursed to them after obtaining the necessary requisitions which should be filed in the office, the payment being charged to the 'relevant schedule'. The receipt form (A.C.G.-17) which are rendered to the Audit Office should bear a reference to the particulars of the sanction of the competent authority and should also contain certificates of disbursements, etc. The Gazetted Officer to whom an advance is sanctioned should furnish separate stamped receipt at the time of payment of the amount to him.

Advances for the purchase of conveyances, House Building Advances, General Provident Fund Advances, or any other kind of advance sanctioned by the competent authority to revenue clerks working in post offices under the account jurisdiction of a Head Post Office other than the one at the headquarters of the Division, should also be made at the office at which they are actually working. A copy of each sanction should be sent by the sanctioning authority to the Postmaster of the Head Post Office at the Headquarters station of the Division who must also be informed of the fact of payment of such advances by the paying Head Post Office for purposes of recovery.

NOTE 2.—In the case of Post Offices an advance granted to a non-gazetted Government servant may, in any special case, *e. g.*, when the Sub or Branch Offices, etc., are situated in outlying stations, be drawn before preparation of the supplementary bill. The officers paying the advance, in such cases, is responsible for the payment of the amount of the advance before preparation of the bill in proper form, and should see that the amount paid is covered by the rules and that the sanction of competent authority has been received for it. The Head Postmaster should be responsible for the correct preparation and submission of the bill in proper form to Audit. He should also take care that payment is not made twice, *i. e.*, a second time after preparation of the bill. This procedure is applicable *mutatis mutandis* to the other Branches of the Pakistan Post Office and Pakistan T. & T. Departments.

(Rule 245 of T. R. and para. 233 of G.P.R.)

341. A personal advance to a public officer may be repaid, either in cash or by deduction in his pay or travelling allowance bill, as the case may be, see Rule 6 under Article 59.

(Rule 659 of T. R.)

342. In repaying an advance, the pay bill must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification.

(Rule 659 of T. R.)

343. Every officer who holds an advance granted under Articles 333 to 336 or 337 (*f*) should submit to the Audit Office on the 30th June of each year an acknowledgment of the balance due by him.

CHAPTER 15—Post Office Accounts

Duties and responsibilities of the Treasurer	344	Deposit Account	355
Treasurer's Cash Book	345	Redirection Indirect Parcel Postage Account	357
Daily Adjustment of Treasurer's Accounts	346	Head Office Cash Book and Postmaster's	
Payments of Money—		Balance Sheet	358
General	347	Schedule of receipts and payments	359
Payments to Head Roomed Clerk of the R.M.S.	348	Reconciliation of cash account and cash balance	
Payment to Departmental Telegraph and Radio Office	349	Report to Audit	360
Responsibility for Accounts	350	Statement of balances	362
Entry in Accounts	351	Supplementary Accounts for June	363
Consolidation of Accounts	352	Treasurer's duties relating to accounts	369
Head Office Summary	354	Verification of balances and Reconciliation of Accounts	370
Sub-office and Branch Office Summaries	355	Correction of Errors	371
Letter Postage Account	356	Submission by head office of returns and documents to the Audit Office	372

Duties and responsibilities of the Treasurer

344. (a) In every head office one of the clerks will be selected to be the treasurer. This clerk may be entrusted solely with the duties of the treasurer, or he may be required to discharge these duties in addition to any other work that may be assigned to him. All the money, postage stamps, reply-coupons, British Postal Orders and Pakistan Postal Orders in the office, and the other articles of property and documents required by the rules to be kept in the office safe or safes, are in joint custody of the postmaster and treasurer, each of whom is provided with a key of the safe or safes.

(b) It is the duty of the treasurer—

- (i) to supply funds from the office cash to subordinate offices, postmen and village postmen of the head office and to the several departments of the office to meet their requirements during the day ;
- (ii) to take over, under receipt, account bags from the delivery clerk and branch office bags from the mail clerk ; and
- (iii) to receive from the postmen, village postmen and window delivery clerk, collections on account of letter and parcel postage, registration fee and customs duty, with the relative postal fee realised on foreign parcels and redirection fees on parcels ; from the postmen and village postmen cash returned for unpaid money orders ; from the parcel clerk the amounts of customs duty and other charges (if any) and the postal fee of 4 annas collected from the sender of each parcel posted with charges prepaid, as also the form of agreement signed by the sender ; and from the postmaster and the several departments of the office all other cash receipts, treasury receipts and vouchers, receipts forming part of the office balance, and all other articles, documents and property to be kept in his charge.

(c) The treasurer should convert the cash received on account of collections of deficient postage, registration fee and customs duty, with the relative postal fee and redirection fee into ordinary postage stamps and affix them to the appropriate receipt and then deface them with a separate impression of the date-stamp which may be supplied to him for the purpose. The collections in respect of outward foreign parcels with charges prepaid should also be converted into postage stamps which should be affixed to the respective forms of agreement signed by the senders and defaced with the date-stamp of the office. This duty must on no account be performed by the registration or parcel clerks who are required to see to carrying out the prescribed check that the postage stamps affixed to the receipts have been defaced by the treasurer.

NOTE.—If the duties of the treasurer are performed by the postmaster or registration clerk, the postage registration fee, postal fee and insurance duty and redaction fees collected will be paid by the postman and village postman to some other clerk selected by the Superintendent. The collections made by the postmaster or registration clerk in respect of postals with charges prepaid should also be made over to this clerk who should, before the office is closed, convert the amount of all the collections into ordinary postage stamps and affix them to the appropriate receipts or forms of agreement, as the case may be.

(d) The procedure to be followed by the treasurer in receiving and making remittances from and to subordinate offices is given in chapter 10 of the Posts and Telegraphs Manual, Volume VI (Post Office).

(e) The treasurer is solely responsible for the safe custody during working hours of all the money, articles, documents, and property contained in the office safe from which current transactions are carried on, and for the correctness of the head office summary and the treasurer's cash book. In offices where there is a reserve safe, he is jointly responsible with the postmaster for the safe custody of the cash, etc., kept in the reserve safe. The treasurer is also jointly responsible with the postmaster that the cash balance and the other balances and entries in the head office summary are tallied, before the close of the office, with the cash articles, documents, or property in the office safe or safes, and for the safe custody of such cash, etc., after the safe or safes are locked up for the day.

Treasurer's Cash Book

345. (a) The treasurer's cash book (Form A.C.G.-2) is intended for the entry of all sums (including stamps) actually received and paid by the treasurer. All the entries in this book must be made by the treasurer himself exactly as the transactions occur and at the time they occur. All transactions under the head receipts and payments should be serially numbered.

NOTE 1.—In the case of Head Post Offices where the use of a single Treasurer's cash book by the Treasurer and his assistants attached to different branches of the office is likely to cause delay in making payments to the public, the Director General, P.W.D. Post Office may with the concurrence of the Comptroller, Posts, Telegraphs and Telephones in each case, authorize the maintenance of subsidiary registers (in the Treasurer's cash book form) by the Treasurer assistants for recording the transactions dealt with by them. The number of such subsidiary registers will be fixed by the Director General according to the requirements of each office. The Postmaster or other officer entrusted with the duty of checking the Treasurer's cash book should specify the number of such subsidiary registers in a certificate to be endorsed by him in the Treasurer's cash book at the end of each day to the effect that the totals of the transactions recorded in the subsidiary registers have been incorporated in the Treasurer's cash book. Necessary detailed checks over the subsidiary registers should be exercised either by the Officer entrusted with the duty of checking the Treasurer's main cash book or by some other suitable officer who is not himself responsible for the actual transactions of the branch of the office to which the subsidiary registers relate.

NOTE 2.—During the course of the day when the Treasurer is off duty, cash required to meet the demands of the public or for payment of other claims may be obtained under receipt from the money order, savings bank or cash certificate number clerks out of the collections made by them. Such inter-branch transfers of money should be returned to the Treasurer as soon as he returns to duty. The latter should at once record these transfers in his Cash Book in order to arrive at the correct amount due from each money clerk on account of the actual transactions for the day.

(b) When money is received from or paid to the money order, savings bank or cash certificate clerk or a village postman of the head office, the name and designation of the official from whom it is received or to whom it is paid, with the amount, should be entered in the book. When a remittance is received from or sent to another post office, the name of that post office and the amount should be entered in all other cases (except where money is handed to, or returned by, postman in connection with the payment of money order, or where money is made over to village postman for payment of money orders, for which a special procedure is prescribed in subsequent articles) full particulars should be entered showing from whom money is received or to whom it is paid and on what account.

(c) In all cases in which money is paid to another official of the head office (except that in which money is given to postmen for payment of money orders for which a special procedure is prescribed in clause (d) below), the amount should be entered both in words and figures in columns 6 and 7 respectively on the "Payments" side of the treasurer's cash book. The entry in words should be written below the name of the official to whom the money is paid and should be initialed by the treasurer; while the signature of the official who receives the money should be taken in acknowledgement of receipt in column 9 of the book below an entry in manuscript "Received".

Rs. As. " in words and figures.

(d) The following procedure should be followed by the treasurer in connection with the payment of money orders by the postmen :—

(i) When money is to be given to postmen for the payment of money orders, the register of ordinary or telegraphic money orders received, as the case may be, will be sent to the treasurer by the money order clerk. The treasurer should hand over to each postman the amount entered by the money order clerk against the postman's name in the register concerned, and should make the postman sign his name, and write in words and figures the total amount of the money orders given to him, in that register, but if the amount to be given to any single postman exceeds the limit of Rs. 500 or any higher limit fixed by the Postmaster General, the treasurer should not make over the money to him in the absence of written orders by the head postmaster in the register. The treasurer should enter in his cash book the total amount given to all postmen, and see that this amount agrees with that entered by the money order clerk at the foot of the entries in the register or registers of money orders received. No receipt for the amount should be taken in the cash book from the postmen, but the money order clerk should be required to place his initials against the lump entry in that book before he takes back the register.

(ii) When money is brought back unpaid by the postmen and given to the treasurer, it should be acknowledged by the treasurer in the postman's book in words and figures, and the amount received from each postman should be entered against his number and name in the treasurer's cash book. The money order clerk should be required to initial each entry in token that the postman has paid in the correct amount due from him.

(c) When money is to be given to village postmen for the payment of money orders, the register of money orders for payment by the village postmen will be sent to the treasurer by the sub-account clerk. The treasurer should hand over to each village postman the amount noted by the sub-account clerk against the village postman's number and name in the register and require the village postman to sign for the amount in the register, in words and figures. The treasurer should enter in his cash book the total amount given to all the village postmen and see that this amount agrees with that entered by the sub-account clerk at the foot of the entries in the register of money orders for payment by village postmen. No receipt for the amount should be taken in the cash book from the village postmen but the sub-account clerk should be required to place his initials against the lump entry in that book before he takes back the register. The total amount given to village postmen for the payment of money orders should be included by the treasurer in the head office summary under the head "Cash remitted to sub and branch offices and made over to village postmen". Village postmen will also make over direct to the treasurer under receipt in their registers money on account of unpaid money orders brought back by them. The sub-account clerk should be required to initial each entry in the treasurer's cash book in token that the village postman has paid in the correct amount due from him.

(f) Both sides of the treasurer's cash book should be totalled for the day, and balanced, the closing balance being written in words, and the book being signed both by the treasurer and the head postmaster below the closing balance. The closing balance should agree with the total of items (1) to (4) under particulars of closing balance at the foot of the Head Office Summary, and the agreement must be checked by the head Postmaster before he verifies the cash balance of the office and before he signs the treasurer's cash book. A line should be ruled across the treasurer's cash book below the closing entries for each day.

Note.—*Apply also Note 1 under clause (a) of this Article.*

(g) Sums received by the treasurer from other officials of the head office should be acknowledged in their receipt books. Separate receipts should be given and taken for sums received from and paid to persons who are not officials of the head office.

(h) Before giving cash to any of the officials, the treasurer must obtain the initials of the head postmaster, or in his absence, of the Deputy Postmaster, Assistant Postmaster or Supervisor or any other officer specially authorised in that behalf against the entry of the sum in his cash book, in token that the payment is authorised by the latter. Cash is to be made over to another official of the head office should always be given to him directly, and not through a third person.

Note.—*Except cash transactions only will be entered in the treasurer's cash book. Receipts and payments by bank transfer should not be entered.*

Daily Adjustment of Treasurer's Accounts

346. (a) The Treasurer is strictly prohibited from keeping running accounts with the clerks, postmen and village postmen. All amounts advanced to the clerks by the treasurer, or received by them during the day on account of money orders, British Postal Orders, Indian Postal Orders, savings bank, cash certificate or other transactions, or as postage due on articles received for delivery, etc., must, as an absolute rule, be adjusted before the office is closed.

(b) It is the treasurer's duty to receive the collections on account of letter and parcel postage and customs duty, with relative postal fee, from postmen and village postmen directly and not through any of the clerks. The accounts with the postmen must be adjusted daily at the hour fixed by the head postmaster, and with the village postmen immediately on their return to the post office.

Payment of Money

General

347. (a) The bill or other voucher presented as a claim for money will be received and examined by the Accountant, and then laid before the postmaster, who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal acquittance, will sign the order for payment at foot of the voucher, taking care to adopt the precautions prescribed in Article 18 (c). Care should also be taken that all bills and vouchers passed for payment are paid on the same day and that no payment is made except under the written order of the postmaster.

(b) After payment order has been signed by the postmaster on the voucher, it should be passed on to the treasurer who will make the payment and enter it in his cash book. The treasurer will deface the stamp, if any, with the date stamp and stamp the voucher with the "Cash Paid" stamp.

1.—*Deputy Postmasters are authorised to sign payment orders on vouchers when the Head Postmaster is away from office during office hours.*

347-A. Deleted.*Payments to Head Record Clerks of the Railway Mail Service*

348. (a) When an establishment or contingent bill, or a receipt for advance, prepared by a head record clerk of the Railway Mail Service is presented at the head post office with a remittance memorandum in the prescribed form (A.C.G.-36), duly signed, for payment in cash or by service money orders, the head postmaster should stamp the bill or receipt and the remittance memorandum with his cash paid stamp, issue the cash and service money orders required, and return the bill or receipt to the head record clerk. Particulars of the payment should be entered in the schedule of payments to head record clerks of the Railway Mail Service [Form A.C.G.-6 (v)], the charge being supported by the head record clerk's receipt for the amount.

(b) To ensure disbursement, on the 1st working day of each month, of the pay and allowances to the R. M. S. Officials working at station outside the headquarters of R. M. S. Division, the Head Record Clerk will present at the Head Post Office, two or three days before the close of each month, a remittance memorandum in form A. C. G.-34 (a) showing the details of the postal service money orders to be issued along with the money order forms duly filled in and prominently marked in red ink "Not to be paid before the 1st of the following month". A receipt in the prescribed form for the total amount of the money orders issued will at the same time be given by the Head Record Clerk. The Head Postmaster should stamp the receipt and the remittance memo. with his cash paid stamp, issue the service money orders by charging the total amount of the money orders in his schedule of unclassified payments with the details, "Advance made to the Head Record Clerk for the issue of service money orders to the Record and the Sub-Record Office for payment of pay and allowances to the R. M. S. officials at out-stations", supported by the Head Record Clerk's receipt and return the remittance memo. to the Head Record Clerk duly signed. When the remittance memo. in form A. C. G.-34 min is read in the preceding caluse, in which the amount of the service money orders charged in the post office accounts as advance is adjusted by deduction, is presented by the Head Record Clerk on the 1st of the next month with the establishment pay bill, the Postmaster should credit the amount in his Schedule of unclassified receipts with the following particulars :—

"In adjustment of the advance made to the Head Record Clerk and charged in the Schedule of unclassified payments on

Payments to Departmental Telegraph Officers and Radio Officers

349. Rules regarding payments to Departmental Telegraph Officers and Radio Officers will be found in Articles 113 to 115 and 118 to 120.

Responsibility for Accounts

350. (a) The head postmaster is personally responsible that the head office cash book and his balance sheet (Form A. C. G.-4) are correctly and punctually written up on the day following that to which the entries relate, and generally that his accounts are correct.

(b) The entries in the head office cash book and in his balance sheet must be made by the head postmaster himself except when under the special orders of the Postmaster General he has been allowed to delegate the duty of writing up the head office cash book (but not the postmaster's balance sheet) to one of his subordinates. When the duty of writing up the head office cash book is, with the special sanction of

the Postmaster General, left to a subordinate, it must be understood that the whole responsibility for its correctness will still rest with the head postmaster, and it is essential, therefore, that he should be particularly careful, before signing the head office cash book and the certificate on his balance sheet each day, to verify every item by reference to the journal, account, or other document from which it is taken, and to check the totals of the journals, accounts and other documents.

NOTE.—When the duty of checking the head office cash book in accordance with clauses (23) to (30) under Article 170 is under the special authority of the Postmaster General, delegated to the accountant employed in the office, the head postmaster must himself check at least two totals under each of the heads "receipts" and "payments" in the head office cash book before he writes up his balance sheet. The two totals so examined should be marked by him "examined" before he signs the head office cash book. The Accountant should also be required to sign the cash book in token of his having applied the necessary checks.

Entry in Accounts

351. Every item received or paid must at once be entered in a register or schedule subsidiary to the head office summary and numbered in a consecutive monthly series for each schedule or register. The corresponding returns for the Audit Officer should be written up before the office closes, in order to ensure their punctual despatch on due dates.

(Articles 12, 13 and 31 of A/c. Code, Vol. II.)

NOTE 1.—The daily totals of all receipts and payments recorded in separate schedules will pass into the head office summary and thence into the head office cash book from which monthly totals only will be posted into the cash account.

NOTE 2.—The net cash payment only should be entered in the list of payments though all deductions must be detailed in the bill; there must not be a gross debit with a *per contra* credit, even when a sum is being recovered under the orders of the Audit Office.

Consolidation of Accounts

352. Post offices are, for account purposes, divided into three classes. *Viz.*—

- (i) *Branch office* which render daily accounts to what is technically known as their "account office." This may, according to administrative orders be either a sub-office or a head office;
- (ii) *Sub-office* which render daily accounts for themselves and their branch offices to their head office;
- (iii) *Head-office* which render periodical accounts for themselves, and the sub and branch offices within their jurisdiction, to the Audit Office concerned.

353. The following account books are maintained in the head office for bringing together its own accounts and of the sub and branch offices within its jurisdiction.

- (1) The head office summary (Form A. C. G-1) in which are summarised the transactions of the head office including the money order and savings bank transactions at the windows or counters of the head office.
- (2) The sub-office summary (Form A. C. G-3) in which are summarised the transactions of the several sub-offices (and branch offices in account with the sub-offices) as shown in the daily accounts received each day from sub-offices.

- (3) The branch office summary [Form A. C. G-3(a)] in which are summarised the transactions of (1) the several branch offices in account with the head office as shown in the daily accounts received each day from the several branch offices, and (2) the village-postmen (if any) of the head office.
- (4) The letter postage account (Form A. C. G-44) and the deposit account (Form A. C. G-45) which deal with the "unpaid postage" of the head office.
- (5) The head office cash book and the postmaster's balance sheet (Form A. C. G-4) which bring together transactions of the whole postal districts, and sundry journals and registers subsidiary to the said cash book, giving full details of the different transactions.

Head Office Summary

354. (a) The head office summary is the account of cash receipts and disbursements of the head office itself.

(b) The daily balance of the head office summary will comprise (1) Cash in hand, (2) Pakistan Postage Stamps, (3) Pakistan Revenue Stamps, (4) Other Stamps (including Reply Coupons), and (5) the amount of "late Telegraphic Money Orders not accounted for". The total of items (1) to (4) will agree with the daily balance of the Treasurer's Cash Book.

(c) In addition to the account items, the head office summary contains a memorandum of sums out of account in the joint custody of the head postmaster and the treasurer under the following heads :—

- (1) Undisturbed pay and allowances returned by overseers.
- (2) Value-payable money remaining in hand, being the total amount recovered from the addressees of value-payable articles after the closing of the money order journals.
- (3) Other items, e.g., amounts received from local sub-offices after closing the day's transactions, sums recovered on account of Co-operative Credit Society dues (*vide* Note 2 under Article 51), etc.

The total number of British Postal Orders, Pakistan Postal Orders of all denominations in hand and the serial numbers of insured articles in the office safe and the total number of the account bags or sealed cash bags received from the sub and branch offices after the close of the day's transaction and kept with the treasurer for custody overnight will also be shown in the head office summary.

(d) The head office summary must be kept in *English* by the treasurer himself. The several items of the head office summary will be written up from the following subsidiary journals, registers and accounts :—

Item 1—From the letter postage account,

Items 7, 10, 11, 12, 13, 20, 21, 23, 24, 25, 26, 27, 28, 29, and 31—From the various schedules of receipts and payments.

Items 2, 3, 4, 5, 15, 16, 17, 18 and 19—From the lists of money orders, British Postal Orders, Pakistan Postal Orders, Irish Postal Orders, sold and paid, and Journals of Savings Bank and Cash Certificates.

Item 14—From compilation of daily totals of money orders paid.

Items 8 and 22—From the Treasury Pass Book or Books if more than one Pass Book is kept by the head office.

Items 9 and 23—From the Treasurer's Cash Book.

Item 10—From the consolidated schedules in Forms Nos. A. C. E-50(a) and A. C. E-53.

NOTE 1.—The balances shown in the head office summary will be verified by the head Postmaster in the presence of the treasurer, every evening, before the office is closed, in accordance with clauses (1) to (9) of Article 370. The total number of inward articles in the office safe as well as that of the account bags or sealed cash bags kept in the custody of the Treasurer will also be checked by the Postmaster by actual count. The head office summary must be signed both by the Head Postmaster and treasurer before the close of office each day.

NOTE 2.—When an accountant is employed in a head office who is authorised by the Postmaster General to apply the checks prescribed in clauses (16) to (22) of Article 370 for the examination of the head office summary, he also should sign the head office summary in token of his having applied the prescribed checks.

Sub-Office and Branch Office Summaries

355. Rules relating to the disposal by the head office of daily accounts received from sub and branch offices [Forms A. C. G-32 and A. C. G-32(a)] and the posting of the transactions of those offices from the daily accounts into the sub-office and branch office summaries [Forms A. C. G-3 and A. C. G-3(a)] maintained by the head office will be found in Chapter 10 of the *Post and Telegraph Manual, Volume VI, (Post Office)*.

NOTE 1.—The sub-office daily accounts submitted to the Head office include transactions of the branch offices in account with the sub-offices. The detailed procedure to be followed in preparing sub-office daily accounts and in incorporating therein the transactions of the subordinate offices is laid down in Chapter 10 of the *Post and Telegraph Manual, Volume VI, (Post Office)*.

NOTE 2.—The detailed procedure to be followed by branch offices in entering their daily accounts and in submitting them to their account office, (i.e., head office or sub-office with which they are in account) will be found in the *Rules for Branch Offices*.

Letter Postage Account

356. (a) In head offices, the total postage due on all unregistered articles of the letter mail received for delivery from the head office and the sub and branch offices in its jurisdiction, whether taxed by the office of posting or by the head office itself, must be carefully calculated by the postmaster himself and entered in the letter postage account (Form No. A. C. G-44) in the column headed "Total postage due on articles of the letter mail received this day". The postage due on articles received before the unpaid delivery is made should be entered in the letter postage account for the day and the articles should then be transferred to the delivery department. The postage due on articles received after the unpaid delivery has been made should be entered, at the time of receipt, in the letter postage account for the following day and the articles should be kept in the postmaster's personal custody until the following day, when they should be transferred to the delivery

department with the unpaid articles received on the day. The total postage due on all unregistered articles of the letter mail will be transferred to the Head Office Cash Book against the item "Letter Postage".

NOTE 1.—Business reply cards and envelopes are required to be sent out for delivery by the delivery department following their receipt in the office of destination. The articles received on a working day, provided a Sunday or a Post Office holiday after the unpaid delivery is made should be transferred to the delivery department on the same day. The amount of postage due on the articles delivered on a Sunday or a Post Office holiday may be accounted for on the next working day. In case also when the postman do not return to the office in time to render their accounts of the postage collections on a working day, the collection due from them may be accounted for on the next working day.

NOTE 2.—Unpaid and insufficiently paid articles, if intercepted under the orders of a District Magistrate, are handed over to the authority concerned without collection of the postage due. In case any such intercepted article is finally taken over by a competent authority, the postage due on it should be treated as cancelled and adjusted in the amounts by debit to "Letter Postage" by a minus entry in red ink in the Letter Postage Accounts.

(b) The calculation of the postage due on collection articles of the letter mail, received at the head office for delivery by itself and the sub and branch offices in its jurisdiction, as well as the entry of the total amount for each day in the letter postage account is a duty specially assigned to the postmaster, who will be held personally responsible for its faithful and correct performance; and all such articles on which postage is due, whether taxed by the office of posting or by the office of delivery, must be impressed with the postmaster's unpaid stamp, before they leave the postmaster's custody. The postmaster is required to initial the letter postage account each day, in the column provided, in token of his having seen that the procedure laid down in this Article has been strictly followed.

Deposit Account.

357. The deposit account (Form No. A. C. G-43) should be maintained by the deposit clerk in accordance with the rules laid down in Chapter 5 of the Posts and Telegraphs Manual, Volume VI (Post Office). The entries in columns "Postage due on articles redirected" and "Postage due on articles sent to the Dead Letter Office" should be made by the postmaster personally. The totals of these columns should be transferred to the head "Forward postage" in the head office cash book, and the balance to the postmaster's balance sheet.

Redirected Inland Parcel Postage Account

357-A. The rules regarding the redirection of inland parcels and the collection of redirection fees on such parcels are given in Rule 189 of the Posts and Telegraphs Manual, Volume VI. The Postage realised on account of redirection fees shall be accounted for in the following manner :—

- (a) The total postage due on account of redirection fees on all redirected parcels received for delivery must be carefully examined by the Postmaster by himself and entered in the Redirected Parcel Postage Account (Form No. A. C. G-44) in the column headed "Total postage due on articles of the redirected parcel mail received this day". The postage due on parcels received before the parcel delivery is made should be entered in the Redirected Parcel Postage Account for the day. The postage due on articles received after the parcel delivery has been made should be entered at the time of receipt in the Redirected Parcel Postage Account for the following day. The total postage due on all redirected parcels received should be shown in column 2 of the account under the initials of the Postmaster or the Sub-Postmaster, as the case may be.

- (b) At the close of each day below the total of column 2 for that day, the total amount of fees realized as per total of column 10 of the account as also the total amount of fees due on parcels again redirected to some other Head Office should be shown in red ink under the initials of the Postmaster or the Sub-Postmaster and the aggregate total of the red ink entries deducted from the total of column 2 and a balance struck. This balance will represent the total fee due on parcels in the custody of the parcel clerk and will be the opening balance for the next day.
- (c) In the case of redirected parcels to be delivered through Branch Offices, the total amount of redirection fees due on parcels sent to each Branch Office will be shown in column 4 of the Redirected Parcel Postage Account, the name of the Branch Office concerned being noted in column 3. This amount should also be deducted (in addition to the amounts indicated in clause (b)) from the total of column 2 in arriving at the opening balance of the next day. On the date on which the receipt for a redirected parcel delivered is received back from a Branch Office it should be seen that stamps of the value of the redirection fee have been affixed to the receipt. The date and amount of the redirection fee will then be noted against the original entry in column 4 relating to the Branch Office concerned. When the amount noted in the entry against a Branch Office is completely adjusted the remark "adjusted" will be written against the entry under the initials of the Postmaster or Deputy or Assistant Postmaster or Sub-Postmaster, as the case may be. In case a parcel is returned by the Branch Office to its account office as unclaimed refused or redirected, suitable remarks indicating the fact and also stating the further disposal of the parcel should be made against the original entry in column 4 under the initials of the officer concerned. All the entries in column 4 of the account regarding redirected parcels sent for delivery through Branch Offices should be reviewed daily till their final adjustment.
- (d) The calculation of the postage on account of redirection fees due on all redirected parcels received at a head office or a sub-office for delivery as well as the entries (in the Redirected Parcel Postage Account) of the total amount for each day including that of postage on parcels redirected again to some other head office, is a duty specially assigned to the Postmaster or the Sub-Postmaster, who will be personally responsible for its faithful and correct performance.
- (e) The amount on account of redirection fees recovered on delivery of the parcels should be converted by the parcel clerk into postage stamps and affixed to the respective parcel receipts which should be shown to the Postmaster or Deputy or Assistant Postmaster for check of the postage realized. The postage stamps should then be defaced by the parcel clerk by means of the obliterating stamp in the presence of the Postmaster or Deputy or Assistant Postmaster, as the case may be.

357-B. Redirection fees due on parcels addressed to individuals serving in the Field Area are noted on each such parcel in the same way as in the case of the ordinary redirected parcels [vide Rule 189(2) of the Posts and Telegraphs Manual, Volume VI]. Such fees are not recovered in cash from the addressees of the parcels but are to be paid by the Defence Department by book transfer. In the Field Post Office in which such redirected parcels are received for delivery, the redirection fees due should be entered in a separate sheet in the Redirected Parcel Postage Account referred to in Article 357-A or in a separate register altogether, necessary

note being made of the actual manner of disposal of the parcels, namely by delivery or further redirection, etc. At the close of each month, a statement of the redirected parcels actually delivered should be prepared from the Redirected Parcel Postage Account sheet or from the separate register mentioned above showing the following particulars :—

- (a) Number and date of the parcel.
- (b) Name of the original office of issue.
- (c) Name of the redirecting office.
- (d) Name and designation of the addressee.
- (e) Date of delivery of the parcel.
- (f) Total amount of redirection fee on the parcel.

This statement should be forwarded to the Deputy Comptroller, P.T.&T. concerned through the Base Postmaster, for raising the necessary debits against the Field Controller of the Military Accounts concerned supported by the Statement.

Head Office Cash Book and Postmaster's Balance Sheet

358. (a) The head office cash book (Form No. A. C. G.-4) is a record of the transactions of the head office including the transactions of the subordinate offices within the jurisdiction of the head office. The entries in the head office cash book against the item "Letter Postage" on the "Receipts" side and "Forward Postage" on the "Payments" side will be written up directly from the "Letter Postage Account" and "Deposit Account" referred to in Articles 356 and 357. The other items under heads "Receipts" and "Payments" will be written up directly from the head office, sub-office and branch office summaries. The daily totals of the head office, sub-office, and branch office transactions will be added together in the head office cash book. Progressive totals should also be made from the first to the end of the month.

(b) The several items of which the daily balance of the head office cash book is composed will be shown in the postmaster's balance sheet printed on the reverse of each page of the Cash Book. The object of the postmaster's balance sheet is to work out a reconciliation between the head office cash book and the treasurer's cash book by deducting from the closing balance of the head office cash book the actual admitted balances of subordinate offices, items in transit and the balance of the deposit account. The resultant net balance of cash and stamps in the head office should agree with the closing balance of the treasurer's cash book and of the head office summary. The balance sheet must be written up by the head postmaster personally (vide Article 350) and the certificate at the foot must be signed by him after he has verified the accuracy of his accounts.

NOTE.—In cases where the duties provided in any or all of the clauses (B) to (D) of Article 350 have been delegated to the Deputy or the Assistant Postmaster (vide clause (c) below Note 2 to Article 360) the responsibility regarding the verification of the accuracy of the accounts is shared to that extent by the Deputy or the Assistant Postmaster, as the case may be.

Schedule of Receipts and Payments

359. (a) A schedule in the prescribed form should be kept and written up daily, in duplicate or in triplicate, as the case may be, by means of carbonic paper, for each of the following classes of transactions :—

- (i) Unclassified receipts (Form A. C. G.-6).

- (2) Unclassified payments [Form A. C. G-6(d)].
- (3) Receipts on account of Postal Life Insurance [Form A. C. G-6 (B)].
- (4) Payments on account of Postal Life Insurance [Form A. C. G-6 (J)].
- (5) Payments of void money orders (Home Audit Circle issues) [Form A. C. G-6 (e)].
- (6) Payments of void money orders (Foreign Audit Circle issues) [Form A. C. G-6 (f)].
- (7) Payments to Head Record Clerks of the Railway Mail Service [Form A. C. G-6 (c)].
- (8) Payments of Posts and Telegraphs Pensions (Forms Pen. 3 and 4).
- (9) Payments on account of commutation of pensions (Forms Pen. 3 and 4).
- (10) Bills paid [Form A. C. G-6 (J)].
- (11) Remittances received from other head offices [Form A. C. G-6 (g)].
- (12) Remittances made to other head offices [Form A. C. G-6 (h)].
- (13) Schedule docket in respect of Building's works (Form A. C. E-58).
- (14) Customs Duty and other charges realised in cash on articles received by Foreign Letter Mail/Inward Foreign Parcels (Form A. C. G-90).
- (15) Telephone receipts [Form A. C. G-5 (j)].

The schedules of payments relating to void money orders will be prepared in duplicate in the case of Home Circle issues, the pencil copy being forwarded to the Audit Office. Those pertaining to Foreign Circle issues, will, however, be prepared in triplicate and forwarded to Home Audit Office in duplicate. The forms for these schedules will be supplied in loose duplicate or triplicate sheets, as the case may be, which should be kept in guard-books, a separate guard-book being used for each separate schedule.

- (b) The schedules relating to (1) unclassified payments, (2) payments on account of Postal Life Insurance, (3) payments of void money orders, and (4) bills paid should be submitted to the Audit Office on the 1st and 11th of each month, those due on the 1st comprising the period from the 11th to the end of the previous month, and those due on the 11th comprising the period from the 1st to 10th of the month. The other schedules should be submitted monthly to the Audit Office on the 1st of each month. If either of the schedules relating to transfers from and to head offices or Departmental Telegraph Offices is blank, it should not be sent to the Audit office but a note that it is blank should be made on the schedule relating to unclassified receipts or payment.

- (c) Before the schedules are submitted to the Audit Office, a total should be made of all the entries contained therein. In the case of the schedules which have to be submitted to the Audit Office twice a month, the monthly total should be shown in the schedule for the second period by bringing forward the total for the first period thus:—

				Rs. Paise
Total from 11th to end of month	..	..	..	..
Total from 1st to 10th	..	..	..	..
Monthly Total				..

- (d) All the entries in the schedule of bills paid, except those which relate to the post office establishment bills and the abstract contingent bills, should be numbered in a separate monthly consecutive series, commencing with No. 1, and when the schedule is submitted to the Audit Office, each entry in it should be supported either by a voucher correspondingly numbered, or there should be an explanation of its absence written on the schedule in the form of a foot-note. The post office establishment bills and the abstract contingent bills being paid at various offices and on various dates will generally form the subject of several entries, each of which should receive a number when the first entry is made in the schedule, this number being repeated against each subsequent entry. No particulars are required as to the several offices which make the payment, and there should be only one entry each day in the schedule for each class of transactions thus "Portion of post office monthly establishment bills (or abstract contingent bills)". When the schedule is submitted to the Audit Office, it should be supported by the establishment pay bills in the case of the first period of payments (1st to 10th), and by the memorandum of undischarged pay in the case of the second period (11th to end of the month). As regards other bills (including supplementary bills) issued by the post office, the original bills should be submitted as vouchers with the schedules in which they are entered.
- (e) All the entries in the schedules of unclassified payments, payments on account of Life Insurance, payments to Departmental Telegraph Offices and Head Record Clerks of Railway Mail Service and in the schedule of void money orders should also be numbered in a monthly consecutive series commencing with No. 1, and when the schedule is submitted to the Audit Office, each entry in it should be supported either by a voucher correspondingly numbered, or there should be an explanation of its absence written on the schedule in the form of a foot-note. The Schedule of Customs Duty and other charges realised in cash on Inward Foreign Parcels or articles received by Foreign Letter Mail should similarly be supported by the relevant Parcel receipts or Assessment Memoranda as the case may be and explanations furnished in the case of absence of any such receipt or memorandum.

NOTE 1.—The Vouchers pertaining to the schedules of bills paid, unclassified payments, Payments on account of Life Insurance, void money orders and payments to Departmental Telegraph Offices and Head Record Clerks of the Railway Mail Service should have prefixed to their number the distinguishing letters B, U, L, T, or R, respectively as to indicate the schedules which they relate.

NOTE 2.—The vouchers pertaining to each schedule should be arranged and attached to the schedules concerned before their transit to the Audit Office. The vouchers which remain in the office should be kept under lock and key.

- (f) On the dates prescribed for the submission of the schedules to the Audit Office, the upper sheet of each schedule written up to the previous date should be detached, signed by the head postmaster, and despatched to the Audit Office. Before signing these schedules, the head postmaster must himself see that the total (progressive or monthly) of each schedule agrees with the corresponding figures in the head office cash book. On the 1st of each month the second copy of the schedule of payments to head record clerks should be detached and sent in a *Parcel Service* registered cover to the Head of the Circle.

Exception.—Detailed substantiation of certain exceptional transactions (e.g. advance received on account of salt revenue, military service payments) classed under heads "Unclassified receipts" and "Unclassified payments" are submitted to the Audit Office, by certain

head office in which the transactions are entered. The daily details of these transactions will be excluded from the schedules of unclassified receipts and unclassified payments. The sub-schedules will always be supported by items of evidence paper and their daily totals (with the general designation of the items) should be brought into the appropriate schedules under the head "Miscellaneous receipts" or "Miscellaneous payments" in the case they require.

Note 1.—The transactions of the head office of the branch office in account with the head office and of sub-offices within the jurisdiction of the head office will be entered in the several schedules of receipts and payments in separate groups, viz, (1) for the head office itself, (2) for its branch offices, and (3) for the sub-offices.

Note 2.—Rules regarding the preparation of bills or journals for Savings Bank, Cash Certificate, British Postal Order, Pakistan Postal Order and Money Order transactions and their submission to the Audit Office, are given in the Posts and Telegraphs Manual, Volume VI (Post Office).

Submission of cash account and cash balance report to Audit.

360. (a) On the 1st day of each month the cash account of the head office for the previous month will be submitted in the prescribed form (Form A. C. G.-3) to the Audit Office. The entries to be made against the several heads in the monthly cash account will be the progressive total on the last working day of the month (for which the cash account is submitted) of the corresponding items in the head office cash book with the following exceptions :—

- (1) The amounts to be entered against the items "Money Orders issued," "Commission on money orders issued" and the sub-heads under the item "Money Orders paid" will be obtained from the "Summaries of monthly totals" of money orders issued and paid.
- (2) The amounts to be entered against the sub-heads (a) and (b) under the item "Unclassified receipts" will be the totals of the various items of Radio receipts, Telephone receipts shown in the Schedule of Unclassified receipts. Similarly, the amounts to be shown against the sub-heads (a) and (b) under the item "Unclassified payments" will be the monthly totals of the columns relating to those sub-heads provided in the Schedule of Unclassified Payments. The figures for the sub-heads (c) both under receipts and payments will be obtained by deducting from the monthly totals of the Schedules of Unclassified Receipts and Payments, respectively, the aggregate monthly totals of items (a) and (b).

The head postmaster is required himself carefully to check the final totals of the head office cash book before they are copied into the cash account and will be held responsible for the correctness of these entries.

(b) The cash account for each month submitted to the Audit Office will be accompanied by a cash balance report in the form provided on the back of the form of cash account. The cash balance report will be filled up (1) as regards the head office balance, from the head office summary and deposit account, (2) as regards sub and branch office balances and those with village postmen of the head office, from the details of balances in the sub-office and branch office daily accounts and those acknowledged by the village postman of the head office in the branch office summary and (3) as regards postage and remittances in transit, from the sub-office and branch office summaries.

(c) At the bottom of the cash balance report the head postmaster should enter, in the statement provided for the purpose, the transactions relating to International and Imperial reply coupons separately under the following heads :—

- (1) Balance of last month (including those at sub and branch offices).

- (2) Number received from the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore during the month.
- (3) Number sold during the month (including those at sub and branch offices).
- (4) Balance remaining unsold (including those at sub and branch offices) on the last day of the month.

Note.—In the case of the transactions during the month of June, these entries should be made only in the Supplementary Cash account submitted to the Audit Office (See Article 363).

- (d) When the cash account and the cash balance report have been prepared in the manner prescribed above, they should be signed by the head postmaster and despatched to the Audit Office, in an account envelope (registered) in the manner prescribed in Chapter I of the Posts and Telegraphs Manual, Volume VI (Post Office), except in the case of Lahore where the cash balance report may be prepared by the Accountant and be checked and signed by the Postmaster, as the case may be.

Note 1.—A copy of the entries referred to in clause (c) above should be made at the bottom of the Postmaster's balance sheet for the last day of each month.

Note 2.—The duty of checking the cash account and submitting it to the Audit Office may under the orders of the Postmaster General, be delegated to the accountant. The cash balance report must, however, always be prepared wholly by the Postmaster himself.

361. It is very necessary that the cash balance report should be prepared correctly and carefully. This most common error is to omit details against entries 4 (i) and (ii) thus making the horizontal totals arithmetically inaccurate, and therefore useless to the Audit Office for the purpose for which they are needed.

Note.—It should be borne in mind that clause (3) of the certificate in the cash balance report requires the postmaster to state what cash (if any), he holds on the last day of the month apart from "and in addition to" the general cash balance, and to furnish details of the amount in the blank space at foot of the report. The details (if any) should, therefore, be fully and clearly stated in the blank space at the foot of the report to enable the Audit Office to understand why the amount was kept apart from the general cash balance. Clause (6) of the certificate makes it clear that the only circumstances to be detailed are those for which the ordinary time of transit has not expired at the time the cash balance report is sent out, and not all the circumstances which were in transit at the close of the month. Great care should be taken to trace, as far as possible, all circumstances in transit before the report is sent out and to detail only those few items which owing to the daily accounts being still in transit, cannot be so traced.

Statement of balances

362. (a) The head postmaster is responsible that the balances in cash and postage and other (non-postal) stamps and reply coupons retained at the close of the day are within the limits fixed by the Postmaster General or by the Superintendent, as the case may be (vide Articles 78, 102 and 151). It may be necessary to keep cash in excess of the authorised maximum when the local treasury is closed for holidays or when the excess cash is required to meet actual liabilities or to distribute pay at the beginning of a month, but in every such case the reason for keeping cash in excess of the limit should be written at the foot of the postmaster's balance sheet. If it is necessary to keep stamps in excess of the authorised maximum limit the reasons therefor should also be similarly recorded in the balance sheet.

(b) The actual balances held in cash and postage and other (non-postal) stamps and reply-coupons at the close of each day, together with authorised balances, must be entered in a weekly statement of balances in the prescribed form and submitted punctually on the 1st, 8th, 16th and 24th of every month to the Superintendent, by whom the balances of the office are periodically verified.

If the maximum balance, whether in cash or stamps, is exceeded on any day of the week, the reason recorded at the foot of the postmaster's balance should be copied on the reverse of the statement.

Note 1.—In order to determine whether the maximum balance in cash has been reached, the head postmaster should take into account actual existing liabilities, such as subscriptions to newspapers, loan savings bank accounts, money orders received for payments, and commissions order to subordinate offices, but not probable liabilities, as the probable receipts and disbursements of the office must have already been taken into account by the officer entrusted to bring the authorized balance.

Note 2.—A memorandum of authorized balance should be posted to a board which should be hung up inside the post office near the head postmaster's table.

Supplementary Accounts for June

362. (a) The transactions of sub-offices during the closing days of June are incorporated in a supplementary account for that month and not in the ordinary accounts for July.

(b) As soon as the daily accounts of all the sub-offices for the 30th June have been received by the head office, the supplementary account for June should be closed and the progressive totals of the head office cash book and of the summaries and schedules concerned should be copied into a cash account to be headed "Supplementary cash account for June 19" which should be submitted without delay to the Audit Office in an account envelope registered on postal service.

(c) A supplementary cash balance report of the head office should be submitted to the Audit Office with the supplementary cash account and should show the closing balance of the supplementary cash account for June, which will be made up of the following items:—

- (1) The actual balance in cash, stamps and postage on articles in deposit on the 30th June in the head office.
- (2) The actual balance in cash, stamps and postage on articles in deposit in branch offices in account with the head office according to the latest daily accounts incorporated in the branch office summary of the 30th June and the balances in the hands of the village postmen of the head office on that day.
- (3) The actual balances in cash, stamps and postage on articles in deposit on the 30th June in sub-offices (including their branch offices and village postmen) within the jurisdiction of the head office.
- (4) Postage, cash and stamp remittances in transit:—
 - (i) between the head office and its sub-offices and between any two of its sub-offices;
 - (ii) between the head office and its branch offices.

Note.—For this Note to Article 360 (c)

(d) The closing balance of the supplementary cash account for June (as shown in the supplementary cash balance report submitted to the Audit Office) should be carried forward as the opening balance in the postmaster's balance sheet for the 1st July, and until this can be done, the balances in the balance sheets for July should not be struck.

(e) All the entries in the supplementary cash account must be supported by supplementary journals or schedules with necessary vouchers, etc.

364. No special importance is attached to the cash balance report in connection with the ordinary cash account for June, but, every special care is needed in the preparation of the cash balance report which should accompany the supplementary cash account for that month.

Note.—As stated in the para under sub-sec (2) of Article 357, remittances from sub- and branch offices should be credited at the head office on the day they are actually received, whether it is in June or July, and if under this arrangement, the debit for a remittance is incorporated in the supplementary account for June and the credit for the remittance received is incorporated in the account for April, the remittance should be regarded as technically "in transit" at the close of June and should be so exhibited on the cash balance report.

365. The following rules should be observed in preparing the supplementary account for June :—

- (1) The page of the head office cash book (Form No. A. C. G-4) for the 31st, or other last working day of June, will be closed exactly as on any other day and an ordinary cash account for June, based on the figures shown in columns 7 and 14 of that page, will be submitted on due date to the Audit Office, in accordance with the rules laid down in Article 360 *et seq.*
- (2) A number of pages should then be left between that used for the last business day of June and that intended for the first business day of July sufficient for the incorporation of the transactions of sub-offices during the closing days of June, which have not been included in the ordinary cash account, and in these pages, columns 2, 4, 9 and 11 will of necessity be left blank.
- (3) Save in a few very exceptional cases, all the sub-office daily accounts received at the head office on 1st July, will relate to transactions in June, and these should form the subject of a "Supplementary sub-office summary for the 30th June", the totals of which will be carried into columns 3 and 10 of the first supplementary page of the head office cash book for June. As there will be no figures in columns 2 and 4, or 9 and 11, the figures then shown in columns 3 and 10 will be carried into columns 5 and 12. The "totals of the previous days of the month" will be brought forward in columns 6 and 13, and progressive totals made in columns 7 and 14.
- (4) On the 2nd July (and in some offices possibly on one or more later days of the month), the sub-office daily accounts received in the head office may relate to transactions in both June and July. Those for June must be separated from those for July, and will form the subject of a "Supplementary sub-office summary", the totals of which will be carried into columns 3 and 10 of a supplementary page of the head office cash book for June, which will be closed as directed in the preceding rule, and this will be repeated from day to day until all the sub-office transactions for June have been incorporated, when the head office cash book for June will be finally closed and a supplementary cash account will be prepared, agreeing with the figures shown in columns 7 and 14.
- (5) In the case of "British Postal Orders sold and paid", "Pakistan Postal Orders sold and paid", "Savings Bank Deposits and Withdrawals", "Transfers from (or to) other head offices", "Bills paid" and "Unclassified receipts and payments", there should be a supplementary

Journal or schedule embodying the transactions (if any) incorporated in the supplementary cash account, and each of these should be made to agree with the entry in the supplementary cash accounts thus :—

Rs. Paise.

Total of transactions in the several supplementary pages of the cash book. ...

Add—Amount shown in the Journal or schedule with the ordinary cash account.

Grand Total for the month (to agree with the corresponding entry in the supplementary cash account)

(6) In the case of "Money orders issued or paid", the summary should agree with the supplementary cash account for June.

(7) No exceptional procedure should be observed in dealing with the branch office transactions of the concluding days of June; they should be incorporated in the "Branch Office Summary", and carried into columns 4 and 11 of the head office cash book for the earlier days of July exactly as in any other day of the year.

Note.—As a general rule, "Branch Offices" have no direct transactions with treasuries, but in exceptional cases in which they do occur, special care should be taken to delay until 1st July any remittance, the entry of which cannot reach the "Head Office" in time to be incorporated in its accounts for June.

366. The postmaster's balance sheet for the last working day of June will be prepared exactly as on any other day of the year, but the "closing balance" will be carried forward to the first supplementary page of June and no balance can be carried forward to the balance sheet for the 1st July until the supplementary accounts for June have been closed.

Note.—In order to arrive at the net balance against item 7 of a supplementary balance sheet for June which balance will always be the same as that on the last working day of the month the amount shown in columns (15) and (36) "local remittances despatched by sub-offices" of the corresponding supplementary sub-office summary (and of the preceding supplementary sub-office summaries, if any) should also be included under item (6) as "Remittances in transit from sub-office to head office" for deduction from the closing balance (item 5).

367. In connection with the accounts for June, it is necessary for postmasters to pay special attention to the following matters :—

- (1) To ascertain that all losses and deficiencies in sub and branch offices (more particularly the latter) or in remittances within the jurisdiction of the head office, have been written off in accordance with Article 25.
- (2) To bring to account on or before 30th June all money received including any remittances from sub or branch offices received in advance of the daily accounts, so as to include it in the general cash balance of the head office, leaving nothing outside that balance, save the amount of exceptional items (if any) referred to in Article 182 and clause (c) of Article 354.

Note.—Remittances received at the head office from sub or branch offices on or after 1st July, will be treated in the accounts for July, irrespective of the date of despatch from the sub or branch offices.

- (3) To specially warn any branch offices which may deal directly with a treasury of the requirements of the Note to Article 365.

- (4) When the 30th June is a Sunday or a Post Office holiday (such as Eid), to remember that there should be no accounts at head or sub-offices for that day, any transactions which may occur being entered in the accounts of the following day, *i.e.*, of the 1st July and to warn their sub-offices of the necessity for exactly complying with this rule.

368. The Consolidated Treasury and Postal Receipts should be made up strictly in accordance with the provision of Articles 95 and 97. It will then embrace all the transaction for June, including those shown in the Supplementary Cash Account and this arrangement should result in the consolidated receipts showing no discrepancies whatever between the transactions included therein and those incorporated in the Treasury accounts for June, as the accounts of the District Treasury for June are kept open to include all the sub-treasury transactions of June in the same way as the head post office accounts are kept open to include all the sub-office transactions for this month.

Postmaster's Duties relating to Accounts

369. The postmaster is personally responsible for the correctness of the returns rendered by him to the Audit Office and for the punctuality of their submission. He should be careful to see that all money transactions are brought to account as soon as possible after they occur and that the accounts received from the sub and branch offices under his jurisdiction are all correctly accounted for in the several books and registers maintained in his office. In addition to the other duties assigned to him the postmaster must himself verify the balances of the head office and test the correctness of his accounts every day in the manner described in Article 170. If this is done carefully it will be impossible for any error in the books of accounts to remain undetected.

NOTE 1.—The examination prescribed in Article 170 should be carried out every morning after the account books have been written up, except when the time at which the examination should be made is specially mentioned.

NOTE 2.—Of the duties prescribed in clauses (1) to (28) of Article 170, the following may, under the orders of the Postmaster General, be delegated to the accountants—

- (a) the duty of examining the sub-office summary and the branch office summary in accordance with clauses (11) to (15) (The checks prescribed in clauses (8) to (10) may always be carried out by the postmaster personally, unless this duty is delegated by the Director General in consultation with the Comptroller, Posts, Telegraphs and Telephones to the Deputy or the Assistant Postmaster, or the cash only &c.);
- (b) the duty of examining the head office summary in accordance with clauses (16) to (22);
- (c) the duty of checking the last office cash book in accordance with clauses (22) to (26);
- (d) the duty of checking the schedules of receipts and payments in accordance with clause (27);
- (e) the duty of examining the invoices of postal publications and books of blank forms in accordance with clause (24);
- (f) the duty of examining the acquittance rolls in accordance with clause (25);
- (g) the duty of checking the memoranda of disbursement of pay and travelling allowances in accordance with clause (30).

Verification of balances and Examination of Accounts

Cash Balance

370. (1) Every evening before the office is closed, the head postmaster should count the cash in office and calculate the value of postage and other (non-postal) stamps, and of the unsold reply coupons which form part of the cash balance, and satisfy himself that the total of the amounts so ascertained agree with the total of items (1) to (4) shown under "Particulars of closing balance" at foot of the head office summary and with the closing balance shown in the head office summary and in the treasurer's cash book.

The Postmaster should also verify cheques forming part of the cash balance of his office with reference to the entries in the Register of checks received and cleared (Form A. C. O.-28) and initial the relevant entries in the Register in token of verification. (See Article 165-B).

NOTE 1.—It should be distinctly understood, that the existence of the contract system under which the treasury work in some post offices is done by a contractor or his agent does not absolve the Postmaster from any of his duties or checks mentioned in the rules.

NOTE 2.—In large offices in which two safes are kept, it will not be necessary for the Head Postmaster to count the contents of both safes daily. It will be sufficient if he ensures the contents of the safe from which transactions have been carried on during the day and secures himself that the contents of the reserve safe have not been tampered with. The contents of both the safes must be counted every Saturday.

NOTE 3.—In order to facilitate the work of verification by the Head of Office and Inspecting Officers, as also to have an authentic record of daily stamp balances, Head Post Offices, Sub-town grade sub-offices and other offices where the authorized Stamp balance is above Rs. 500, will maintain a register in Form A.C.G.-45 showing in detail the balances of postage stamps (including British Penny Postage Stamps, Reeds, coupons, Post-pays, Envelopes, Wraps, etc.) of each denomination forming part of the cash balance. The register will be filled in daily by the Treasurer at the close of each day and verified by the Head of the office by actual count of the stamps in hand. The latter will tick off each item so verified and initial the register in token of having done so. In the case of offices where a reserve safe is also kept, a similar register for the stamps kept in it will be maintained separately and the total value of stamps shown therein will be brought forward and shown in lump in the register relating to the current safe.

N.B.—The provisions of this para do not apply to the Central Excise Revenue Stamps for which a different procedure is laid down in Note 5 under this Article.

NOTE 4.—The following procedure should be observed for the disposal of unused loose service postage stamps and stationery and revenue stamps found on counters of Post Offices or in letter boxes :—

- (i) such stamps or stationery will be kept out of the accounts of the Post Office but retained at the post office till the end of the month following that in which they were found.
- (ii) if the owner submits his claim within this period and is able to establish his claim the Post Office will return the stamp to him, and
- (iii) where no claim is received by the Post Office within this period, or claims made could not be established, the stamps and stationery will be sent to the treasury for disposal and thereafter, if any claim in respect of them is received by the Post Office, the Post Office will refer the claimant to the treasury concerned with details of the return of the stamps and stationery to the treasury. Post Offices which do not deal with treasury direct will send the stamp and stationery to their head office for despatch to the treasury.

The Postmaster will maintain a subsidiary register through which the disposal of such service postage stamps and stationery and revenue stamps shall be watched. So long as these stamps (including stationery) remain in the custody of post office, their total value as per register should be shown under item 'C' of the Memo. of sums out of account to the Head Office Summary (Form No. A.C.G.-41).

Sub-offices which deal with treasury direct will follow the same procedure as that observed by Head Offices with the exception that so long as these stamps and stationery remain in the custody of the sub-office their total value as per subsidiary register should be shown in the sub-office account as out of account.

NOTE 5.—In regard to the Central Excise Revenue Stamps, all Head Offices and sub-offices should maintain a register in Form A.C.G.-45-A showing the value of the stamps received and sold and the opening and closing balances from day to day and for each denomination. Each sub-office will forward to Head Office on account of the transactions as recorded in the register with its daily account. Details of closing cash balance at the close of each day as shown in the sub-office daily account shall include the value of such stamps in hand in the sub-office.

The branch office will give a summary of transactions for a day at the foot of the Branch Office daily account rendered to the account office showing (i) the opening balance, (ii) the value of stamps received, (iii) value of stamps sold and (iv) the closing balance, for each denomination of such stamps. The account office will post from this summary the sales of the stamps in its own register and check the daily balance.

The Head Office shall daily consolidate the transactions of its sub-offices as well as its own. For this purpose, another register in Form A.C.G.-85-A may be maintained in the Head Office, the form being suitably modified by entering the names of sub-offices in the space for dates. A page in the register may be utilized for transactions of one or more days as convenient. At the end of this register, a summary be made showing the grand total of daily transactions in the post office under such denomination of Central Excise Revenue Stamps. This summary will bring together the opening balance of these stamps, the value of these stamps brought from treasuries, the sales and the closing balance each day in respect of its Head and Sub-Offices. An extract of the grand total of the monthly transactions should be given at the foot of the monthly cash account (reverse of Form A.C.G.-8) .

NOTE 6.—In case where a sub-office not located in a treasury or sub-treasury station, receives its stamps from the Head Office or another sub-office situated at such a station, the post office which has not sent the stamps or sends them from its own balance would not show the transactions in column (1) of the Form A.C.G.-85-A under the relative denomination. In such cases the following procedure should be observed:—

- (1) If the Central Excise Revenue stamps are brought by a Head Office from a treasury or sub-treasury for transfer to its sub-office, the transactions should not pass through the Head Office register of sales. It may be treated as a remittance to the sub-office concerned which will bring the stamps to account in the register of sales under "Value Received" in Column (8) of the Form A.C.G.-85-A under the relative denomination.
- (2) If the stamps are transferred by a Head office from its own balance to its sub-office, or from one sub-office to another under the same Head Office, the sending office will show the value transferred, in and out, in column (8)—value received—of the Form A.C.G.-85-A under the relative denomination and treat it as a remittance made to the post office concerned. The sub-office receiving the stamps will acknowledge the remittance received and show the value under column (8)—value received—of the Form A.C.G.-85-A under the relative denomination. The entries in column (8) of the Form A.C.G.-85-A under the relative denomination relating to the sending and receiving offices will cancel each other in the consolidation register maintained in the Head Office.

NOTE 7.—Until the existing stocks of the Tobacco Excise Revenue Stamps, which have been substituted by the Central Excise Revenue Stamps, are exhausted the above procedure shall apply also in respect of these stamps.

Undisbursed pay in deposit

(2) Every evening, before the office is closed, the head postmaster should refer to head 'A' of the memorandum of sums out of account in the head office summary, showing the balance of undisbursed pay and allowances in deposit, and if any amount is shown under this item he should satisfy himself that a corresponding amount is held in cash.

Miscellaneous items in deposit

(3) Every evening, before the office is closed, the head postmaster should refer to heads 'B' and 'C' of the memorandum of sums out of account in the head office summary, and if any amounts are shown under these heads, he should satisfy himself that the corresponding amounts are held in cash.

British postal orders and Pakistan postal orders

(4) Every evening, before the office is closed, the head postmaster should refer to the memorandum in the head office summary showing the aggregate balance of British postal orders and Pakistan postal orders held unsold, and satisfy himself that the stock is correct. The aggregate balance in the head office summary should further be verified by comparison with the balances in the stock book.

NOTE.—For the daily verification, it will be necessary to count only the British postal orders and Pakistan Postal Orders kept out for current use, the number held in reserve being calculated by a reference to the memoranda with which the bundles are labelled.

Unpaid articles in deposit

(5) Every evening, before the office is closed, the head postmaster should calculate the postage due on the articles of the letter mail in deposit, and satisfy himself that the amount so ascertained corresponds with the details of balance "Postage due on articles actually in deposit" of the deposit account.

LETTER POSTAGE

Comparison of Letter postage account with deposit account

(6) The daily entries in the columns headed "Total postage due on articles of letter mail received this day" and "Balance realised in cash from each postman, etc., by the treasurer" in the letter postage account should be compared with the daily entries for corresponding dates in the columns headed "Postage due on articles received for delivery" and "Postage due on articles delivered from deposit" in the deposit account, respectively.

If the accounts with the postmen are adjusted on the day following that on which the articles are issued for delivery, the head postmaster should also compare the details of the balance "Postage due on articles with the postmen, etc.," of the deposit account with the daily total for the same date of the column headed "Total postage due on articles of the letter mail issued for delivery" in the letter postage account.

Check of deposit account

(7) The entries in the columns headed "Postage due on articles redirected" and "Postage due on articles sent to the Dead Letter Office" in the deposit account should be examined to see whether they have been attested by the initials of the sorting clerk, and the head postmaster should see that the sum of the items shown under the head "Details of balance" of the deposit account corresponds with the balance of the deposit account.

EXAMINATION OF SUB-OFFICE AND BRANCH OFFICE ACCOUNTS

*Comparison of sub-office summary with sub-office daily accounts
and branch office summary with branch office daily accounts*

(8) (a) The head postmaster should examine all the daily accounts received from subordinate offices and satisfy himself that they have been properly prepared and filled up, that there are no suspicious alterations or erasures in them, that the closing balances entered in them in words and figures agree, and that they have been properly disposed of and signed by the sub-account clerk. The head postmaster should compare the balances (as entered in the daily accounts in words by the subordinate offices) with the balances shown against them in the sub-office and branch office summaries. He should also compare the balances in the branch office summary shown against village postmen with the amounts (in words) acknowledged by them.

(b) Should any suspicious alterations or erasures be noticed in a daily account, the head postmaster must at once enquire into the matter.

(c) The head postmaster should, by a comparison of a sufficient number of the entries in the daily accounts with those in the sub-office or branch office summary, satisfy himself that the daily accounts have been correctly copied into the sub-office or branch office summary. The head postmaster should then sign the daily accounts in the place provided after writing on them such orders and instructions as he may consider necessary.

NOTE 1.—In the case of any difference between the closing balance (entered in words) of a daily account of a subordinate office and the balance shown in the sub-office or branch office summary against that office, the head postmaster should immediately enquire into the matter, and if the difference is due to any error in the daily account, he will be held personally responsible for having it set right.

NOTE 2.—When examining the daily account of a sub-office that are received on the last working day of a month, other than the month of June, the postmaster should see that they bear an indication of the month proper for the next month in the right hand top corner, just below the impression of the sub-office date-stamp.

Examination of aggregate totals of balances of sub-office summary and of branch office summary

(9) Every day, the head postmaster should verify the aggregate total of the balances shown against sub-offices in the sub-office summary ; he should also verify the aggregate total of the balances shown against branch offices and village postmen in the branch office summary. He will be held responsible that the net balances in all the sub-offices and branch offices as shown at the foot of the column 29 and column 24 in the sub-office summary and the branch office summary, respectively, are correctly transferred to his balance sheet.

Check of postage and cash (including stamps) in transit

(10) (a) The head postmaster must everyday verify each item of postage in transit shown against each sub-office in the sub-office summary and against each branch office in the branch office summary by a comparison with the pencil copies of sub-office slips or branch office slips on record. He should satisfy himself by the examination of a few sub-office and branch office daily accounts selected at random that the amounts of postage shown as in transit in the sub-office and branch office summaries are duly acknowledged in the daily accounts. He should also personally enter in the prescribed columns of the sub-office and branch office summaries the amount of cash (including stamps) in transit between the head office and a subordinate office or between sub-offices under the head office. The head postmaster will be responsible that the details of cash (including stamps) in transit are correctly entered by him in column 32 of the sub-office summary and in column 27 of the branch office summary. When an item relating to a remittance in transit is adjusted, he should place his initials against the latest entry of the item in the sub-office or branch office summary. He will be personally responsible that the amount representing the total of postage, cash, and stamps in transit, in the sub-office summary and that in the branch office summary are correctly transferred to his balance sheet.

(b) The head postmaster is personally responsible to see that each item of cash in transit is duly acknowledged.

Comparison of sub-office summary and branch office summary with deposit account

(11) The head postmaster should add up the following items :—

- (i) the daily total of the column headed "Postage in transit sent this day" in the sub-office summary ;
- (ii) the daily total of the column headed "Postage in transit sent this day" in the branch office summary ;
- (iii) postage due on articles of the letter mail acknowledged by the village postmen of the head office on the day for which the accounts are being verified.
- (iv) postage due on unpaid articles of the letter mail sent to a subordinate office on the day for which the accounts are being verified and shown in the sub-office or branch office summary as acknowledged on the same day.

He should then compare the general total with the entry in the deposit account headed "Postage due on articles sent to sub and branch offices and village postmen".

Comparison of sub-office summary and branch office summary with journals of British postal orders sold and paid and Irish postal orders paid

(12) The head postmaster should compare the daily totals of the columns headed "British postal orders sold" and "British postal orders paid" in the sub-office summary with the daily totals of sub-office transactions in the journals of British postal orders sold and British postal orders paid, respectively. He should also compare the daily totals of the columns "British postal orders sold" and "British postal orders paid" in the branch office summary, with the daily totals of branch office transactions in the journals of British postal orders sold, and British postal orders paid, respectively. A similar comparison should also be made by the head postmaster in respect of Irish postal orders paid by a sub-office.

Comparison of sub-office summary with journal of Pakistan postal orders sold and paid

(13-A) The head postmaster should compare the daily totals of the columns headed "Pakistan postal orders sold" and "Pakistan postal orders paid" in the sub-office summary with the daily totals of sub-office transactions in the journals of Pakistan postal orders sold and Pakistan postal orders paid, respectively.

Comparison of sub-office summary and branch office summary with savings bank journals

(13) The head postmaster should compare the daily totals of the columns headed "Savings bank deposits" and "Savings bank withdrawals" in the sub-office and branch office summaries with the daily totals of the corresponding transactions relating to sub and branch offices in the savings bank journal.

Comparison of sub-office summary and branch office summary with cash certificate lists

(14) The head postmaster should compare the daily totals of the columns headed "Purchase of cash certificates" and "Discharge of cash certificates" in the sub-office and branch office summaries with the daily totals of the corresponding transactions relating to sub and branch offices in the cash certificate lists.

Comparison of branch office summary with journals of money orders issued and paid

(15) The head postmaster should verify the total of the branch office group in the journal of money orders issued and compare the total with the corresponding entry in the branch office summary. He should similarly verify the totals of the branch office groups in the several journals of money orders paid and see that these have been correctly posted in the appropriate columns of the compilation of daily totals of money orders paid and compare the aggregate of these totals in the compilation with the corresponding entry in the branch office summary.

HEAD OFFICE SUMMARY

Comparison of head office summary with letter postage account

(16) The head postmaster should compare the entry against the item "Postage realised on articles of letter mail delivered" in the head office summary with the daily total of the column headed "Balance realised in cash from each postman by the treasurer" in the letter postage account.

Comparison of head office summary with journals of British postal orders and Pakistan postal orders sold and paid and Irish postal orders paid

(17) The head postmaster should compare the entries against the items "British postal orders sold" and "Pakistan postal orders sold" in the head office summary with the daily total of the head office transactions in the journals of British postal orders and Pakistan postal orders sold. He should similarly compare the entries against the items "British postal orders paid, Pakistan postal orders paid and Irish postal orders paid and Pakistan postal orders sold in the head office summary with the daily total of the head office transactions in the journals of British postal orders paid and Pakistan postal orders paid."

Note—In carrying out this check and that prescribed in the next two clauses, the British postal order transactions of the branch offices in account with the head office should be excluded.

Comparison of head office summary with savings bank journal

(18) The head postmaster should compare the entries against the items savings bank deposits and withdrawals in the head office summary with the daily totals of the corresponding head office transactions in the savings bank journal.

Comparison of head office summary with cash certificate journals

(19) The head postmaster should compare the entries against the items "Purchase of cash certificates" and "Discharge of cash certificates" in the head office summary with the daily totals of the corresponding head office transactions in the cash certificate journals.

Comparison of head office summary with treasury pass-book

(20) The head postmaster should compare the entries in the head office summary against the items "Drawn from treasuries" and "Cash paid into treasuries" with the entries, relating to drawings and remittances made by the head office, in treasury pass-book or books if more than one pass-book is kept by the head office.

Comparison of head office summary with journals of money orders issued and paid

(21) The head postmaster should compare everyday the head office total in the head office journal of money orders issued with the corresponding entry in the head office summary. He should also see that the head office totals in the several head office journals of money orders paid have been correctly posted in the appropriate columns of the compilation of daily totals of money orders paid, and compare the aggregate of these totals in the compilation with the corresponding entry in the head office summary.

Comparison of head office summary with schedules of receipts and payments

(22) The head postmaster should compare the entries in the head office summary against the items (1) transfers of cash from other head offices, (2) unclassified receipts, (3) bills paid, (4) transfers of cash to other head offices, (5) unclassified payments, (6) payments to and receipts from the Departmental Telegraph Offices, (7) payments to Head Record Clerks of Railway Mail Service, (8) receipts and payments on account of Life Insurance, (9) Customs Duty and other charges realised in Cash on Inward Foreign parcels or articles received by Foreign Letter Mail, and (10) work charges with the corresponding entries relating to head office transactions in the appropriate schedules of receipts and payments.

HEAD OFFICE CASH BOOK AND POSTMASTER'S BALANCE SHEET

Comparison of head office cash book with letter postage account

(23) The head postmaster should see that the daily entry in the column headed "Total postage on articles of the letter mail received this day" in the letter postage account corresponds with the entry against the item "Letter postage" in column 2 of the head office cash book.

Comparison of head office, sub-office and branch office summaries with head office cash book

(24) The head postmaster should compare the totals of the different columns under heads "Receipts" and "payments" in the head office, sub-office, and branch office summaries with the corresponding totals in the head office cash book.

Comparison of head office cash book with schedules of receipts and payments

(25) The head postmaster should compare the totals against the following items in columns 5 and 12 of the head office cash book, viz., (1) transfers from other head offices, (2) receipts from Departmental Telegraph Offices, (3) receipts on account of Life Insurance, (4) unclassified receipts, (5) Customs Duty and other charges realised in Cash on inward Foreign parcels and articles of Foreign Letter Mail, (6) bills paid, (7) transfers to other head offices, (8) payments to Departmental Telegraph Offices, (9) payments on account of Life Insurance, (10) payments to Head Record Clerks of Railway Mail Service, (11) unclassified payments, with the corresponding totals for the day in the appropriate schedules of receipts and payments and (12) work charges.

Comparison of head office cash book with treasury pass-book

(26) The head postmaster should compare the aggregate totals in the head office cash book against the items "Drawn from treasuries" and "Remitted to treasuries" with the corresponding daily totals in the treasury pass-book or, if more than one pass-book is kept by the head office, with the sum of the daily totals of (1) drawings and (2) remittances of all the pass-books.

Comparison of head office cash book with journals of British postal orders sold and paid and Irish postal orders paid

(27) The head postmaster should compare the aggregate daily total of the head office, sub-office and branch office transactions in the journal of British postal orders sold with the aggregate total in the head office cash book against the item "British postal orders sold". He should also compare the aggregate daily totals of the head office, sub-office, and branch office transactions in the journals of British postal orders paid with the aggregate total against the item British postal orders paid in the head office cash book. The aggregate totals of the journals of British postal orders sold and British postal orders paid and the aggregate totals in the head office cash book should also be verified. A similar comparison should be made by the head postmaster in respect of Irish Postal Orders paid.

Comparison of head office Cash book with journals of Pakistan postal orders sold and paid

(27-A) The head postmaster should compare the aggregate daily total of the head office and sub-office transactions in the journal of Pakistan postal orders sold with the aggregate total in the head office cash book against the item "Pakistan Postal Orders Sold". He should also compare the aggregate daily total of the

Head Office and Sub-Office transactions in the journal of Pakistan Postal Orders paid in the Head Office Cash Book. The aggregate totals of the journals of Pakistan Postal Orders Sold and Pakistan Postal Orders paid and the aggregate totals in the Head Office Cash Book should also be verified.

Check of entries against item savings bank deposits and withdrawals in head office cash book

(28) The head postmaster should compare the aggregate totals in the head office cash book against the item savings bank deposits and withdrawals with the aggregate totals of the corresponding transactions in the saving bank journals. The aggregate total of the journal should also be verified.

Check of entries against item "Purchase of cash certificates" and "Discharge of cash certificates" in head office cash book

(29) The head postmaster should compare the aggregate totals in the head office cash book against the items "Purchase of cash certificates" and "Discharge of cash certificates" with the aggregate totals of all the corresponding transactions in the cash certificate journals. The aggregate totals of the journals should also be verified.

Comparison of head office cash book with deposit account

(30) The head postmaster should see that the sum of the daily entries in the columns headed "Postage due on articles redirected" and "Postage due on articles sent to the Dead Letter Office" in the deposit account corresponds with the entry against the item "Forward postage" in column 12 of the head office cash book.

Check of balances in postmaster's balance sheet

(31) The head postmaster should compare the balances shown in his balance sheet as due from subordinate offices and village postmen and the net balance of cash and stamps in his own office with the corresponding entries in the head office, sub-office and branch office summaries. He should also compare the balance of the head office deposit account shown in the balance sheet of the head office with the corresponding entry in the deposit account. He should also compare the entries in his balance sheet showing the total postage, cash and stamps in transit with the corresponding entries in the sub-office and branch office summaries. After he has worked out his balance sheet and satisfied himself that the balances shown in the balance sheet agree with the corresponding entries in the head office, sub-office and branch office summaries and in the deposit account, he should sign the certificate at the foot of the balance sheet.

NOTE 1.—The head postmaster must clearly understand that the signing of the certificate is not a matter of mere routine and that he will be held personally responsible for any errors that may be brought to light after he has once affixed his signature to the certificate.

NOTE 2.—In every case the head postmaster should personally prepare the balance sheet. When he is exempted by the Postmaster General from the personal preparation of the head office cash book he will be held responsible for the correctness of the entries therein made and for the correctness of the various totals in the head office cash book.

Check of schedules of receipts and payments

(32) The head postmaster should check the entries in the schedules of receipts and payments in the following manner :—

- (a) *Transfers from other head offices.* The amounts shown in the schedule of remittances received from other head offices, should be compared with the remittance advices on file.

- (b) *Transfers to other head offices.*—The amounts shown in the schedule of remittances made to other head offices should be compared with (i) the counterfoils of the remittance advices of the date of remittance and (ii) the remittance acknowledgements when received.
- (c) *Customs Duty and Other Charges realised in Cash on Inward Foreign Parcels or Articles received by Foreign Letter Mail.*—The entries in these schedules should be compared with the corresponding parcel receipts or assessment memoranda as the case may be.
- (d) *Bills paid.*—
- (e) *Payments on account of Postal Life Insurance* } The entries in those
- (f) *Payments to Departmental Telegraph Offices* } schedules should be
- (g) *Payments to Head Record Clerks of the* } compared with the
- Railway Mail Service.* } corresponding vouchers.
- (h) *Payment of void money orders.*—The entries in the schedule of void money orders paid (of which there will be four, one for each Audit Circle of issue) should be compared with the corresponding paid orders. It should be seen that the totals of the schedules of the foreign Audit Offices have been correctly summarised in that of the Home Audit Office and the total of all the four schedules therein agrees with the charge in the Schedule of Unclassified Payments.
- (i) *Unclassified Payments.*—It should be seen that the daily totals of the separate schedules relating to payment on account of void money orders, etc., have been correctly transferred to the Schedule of Unclassified Payments.
- (j) *Work charges.*—The amount of each bill paid should be compared with its entry in the Schedule Docket in Form A. C. E.-58. The totals of the items posted therein should agree with the charge in the Head Office Cash Book.

TREASURER'S CASH BOOK

(33) The head postmaster should see that all sums (including stamps) actually received and paid by the treasurer are entered by him in his cash book; that all receipts and payments are recorded in strict accordance with the instructions contained in Article 345; that the totals of the entries for the day on both sides of the treasurer's cash book agree; and that the closing balance is written in words.

MISCELLANEOUS

Examination of invoices

(34) The head postmaster should see that the value of the copies of the Post Office Guide and books of blank forms sold is affixed in postage stamps in the space provided for the purpose on the back of the invoice received from the stock depot and that such postage stamps are defaced with the combined *date-stamp* and *obliterator* in his presence and have not been used before.

Examination of acquittance rolls

(35) All acquittance rolls of pay and allowances paid at the head office and the subordinate offices within its jurisdiction should be carefully examined by the head postmaster in order to see (i) that they have been signed by the actual payee, and (ii) that for every payment exceeding Rs. 10 (except in the case of payments made at a place where the Stamp Act is not in force) the signature of the payee has been taken across an adhesive Revenue stamp of the value of the prescribed amount and the stamp has been defaced with the *date-stamp*.

Check of memorandum of disbursement of pay and travelling allowances

(36) (a) The head postmaster should check the correctness of the entries in the memorandum of disbursements of pay and travelling allowances by comparison with the amounts shown as disbursed in the acquittance roll and in the overseer's receipts for pay of road establishments on record.

(b) On the last day of the month, the head postmaster should verify the totals of the money columns of the memorandum ; and should compare the total amount for the month shown therein as actually disbursed with the total amount for the month charged to bills paid, on account of the post office establishment and general travelling allowance bills in the accounts of the head office. If there is any difference, the head postmaster should see that it is accounted for by the difference between the amount of undischursed pay and travelling allowance of the previous month, credited by deduction from the post office establishment bill and the general travelling allowance bills on which the payments were made in the current month, and the amount originally drawn for payment in the current month but remaining undischursed, to be credited by deduction from the next establishment bill and general travelling allowance bill.

Account of postage with postmen and village postmen

(37) (a) The head postmaster should every day satisfy himself that all the postmen have placed their signatures in the letter postage account for the postage due on articles of the letter mail made over to them, and that the amounts have been entered by them in words and figures.

(b) He should also see—

- (1) that the postmen and village postmen pay over the cash collected by them on account of letter postage to the treasurer ;
- (2) that the postmen and village postmen pay over the cash collected by them on account of parcel postage and customs duty, with the relative postal fee, to the treasurer or other clerk appointed to receive such collections ;
- (3) that the initials of the treasurer or other clerk (in the case of collections on account of parcel postage and customs duty, with the relative postal fee) are entered in the letter postage account or postmen's book for all such amounts received from postmen, and in the village postmen's registers for all such amounts received from village postmen.

Adjustment of accounts of postage

(38) The head postmaster should satisfy himself that the accounts of postage with postmen are adjusted daily, and with village postmen on their return to the office. He will be held personally responsible that running accounts are not kept with postmen and village postmen.

Correction of Errors

371. When it is considered necessary to make any alteration in the figures of a cash account or other return already submitted to the Audit Office, it should be promptly reported by a letter ; postmasters should refrain from sending revised accounts of any kind unless they are expressly asked for.

NOTE.—A report of an error requiring amendment should be as concise and clear as possible, and should be sent as soon as the mistake is discovered. It gives very little trouble to rectify a mistake clearly and frankly reported ; but on the other hand, considerable trouble is experienced when a report is withheld and a revised account is sent without explanation.

Submission by head offices of returns and documents to the Audit Office

371. The returns, constituting the Account Bundle, for submission by head offices to the Audit Office are shown below :—

Particulars	Days of the month on which to be despatched.
(1) Cash account and cash balance sheet	1st.
(2) Schedule of unclassified receipts	
(3) Schedule of receipts on account of Postal Life Insurance	
(4) Memorandum of customs duty imposed	
(4-A) Schedule of Customs Duty and other charges collected on Cash on articles received by Foreign Letter Mail at or for forward Foreign parcels	
(5) and (6) Schedule of remittances made to and received from other head offices	
(7) Schedule of payments to head turned clerks of the Railway Mail Service	
(8) Schedule of remittances received from and made to Departmental Telegraph Offices	
(9) List of British postal orders sold	
(10) Memorandum of unsold British postal orders	
(11) List of British postal orders paid	
(11-A) Consolidated schedule of capital outlay on new assets, expenditure on repairs and replacements and repairs to buildings	1st and 15th.
(12) List of Irish Postal orders sold	
(12-A) List of Pakistan Postal orders sold	
(12-B) List of Pakistan Postal Orders paid	
(12-C) Memorandum of unsold Pakistan Postal Orders	1st.
(13) Schedule of Pensions and Telegraphs Pension payments	
(14) Schedule of payments on account of gratification of pensions	
(15) Savings Bank and Cash Certificate returns	1st, 8th, 16th and 24th
(16) Schedule of bills paid	1st and 15th
(17) Schedule of unclassified payments	
(18) Schedule of payments on account of Postal Life Insurance	
(19) Schedule of void money orders paid	2nd and 16th.
(20) Money Orders returns	
(a) Summaries of monthly totals of money orders issued and paid (with the money orders returns for the 2nd account period)	
(b) List of void money orders	1st.
(21) Consolidated Treasury Receipts	By the 10th of the month following the month of the transaction as soon as the receipt is returned by the Treasury Officer.

A list of contents in Form A. C. G.-31 should accompany each account bundle.

CHAPTER 16.—Railway Mail Service Accounts

Responsibility for Accounts ..	373	Receipts	377
Cash Book	374	Submission of Accounts to Audit Office ..	378
Cash Abstract	375		

Responsibility for Accounts

373. (a) The head record clerk is personally responsible for all the monetary transactions of the division and for the correctness of the accounts connected therewith.

(b) In every division there is an accountant selected by the superintendent from among the sorters, to assist the head record clerk in the purely clerical account work of the office, such as preparing bills, money orders, cash accounts and other account documents and writing up the cash book, cash abstract and register of contingent charges, but the head record clerk is solely responsible that they are correctly and punctually prepared and rendered.

(c) All the contents of the head record office safe are held in the joint custody of the head record clerk and the accountant, each of whom is provided with a key of the safe. The accountant is responsible for the safe custody during working hours of the contents of the office safe. He is responsible for writing up the cash abstract correctly and is jointly responsible with the head record clerk for the verification, before the close of the office, of the cash balance of the cash abstract (see Article 375) with the cash, and of the other articles, documents, or property in the office safe, and for the safe custody of the cash, etc., after the safe is locked up for the day.

Cash Book

374. A cash book (Form A. C. G.-35) should be maintained by the head record clerk to account for the cash received from and money orders granted by the local head post office on bills drawn by him. The book is divided into two parts, viz., "Receipts" and "Payments". The receipt side should show, in respect of each bill drawn, the amount received in cash from the local post office and the amount remitted by money order to each record office and sub-record office. The payment side should show the serial number, description and amount of each bill cashed. All the bills cashed at the local post office during the month should be numbered in a monthly consecutive series. As the totals of the money columns on both sides of the cash book must necessarily always be the same there will be no opening or closing balance.

Cash Abstract

375. A cash abstract (in Form No. A. C. G.-33) is kept by each head record and sub-record office, in which the money transactions of the office itself are exhibited under the following heads :—

- (1) Pay and allowances ;
- (2) Permanent advance for contingencies ;
- (3) Permanent advance for postage stamps (held by sub-record offices in their capacity as mail offices).

The abstract shows, under the first head, (a) Balance of yesterday ; (b) Amount received to-day ; (c) Total of items (a) and (b) ; (d) Amount disbursed to-day ; and (e) Cash Balance in hand ; under the second head, (a) Amount of advance ; (b) Amount represented by vouchers ; and (c) Cash Balance in hand. In the case of sub-record offices, the abstract also shows, under the third head, the sanctioned amount of the advance for postage stamps, and the amount actually in hand in stamps and in cash separately. The balance of the cash abstract is shown under a fourth head, viz., "Balances in hand", the cash and stamps being entered separately.

NOTE.—The amount received by money order by each record clerk and sub-record clerk, in respect of the percentage advanced for contingencies, should be added to the balance of the advance in hand in cash and the total entered in the cash abstract, in which the amount represented by vouchers and the balance held in cash up to the close of each day should be shown.

376. Cash abstract of record and sub-record offices will be kept by the record and sub-record clerks respectively and of the head record offices by the accountant. Before signing the cash abstract at the close of each day, the head record clerk should verify each entry recorded therein.

Receipts

377. (a) The receipt and disposal of miscellaneous sums received by the officials of the Railway Mail Service from various sources should, as soon as the transactions take place, be entered in a register (Form A. C. G.-40). At the close of each month an extract from this register should be forwarded to the Superintendent of the Railway Mail Service Division concerned for information. Miscellaneous sums received from the following sources should be paid into the local post office and a receipt obtained from the Postmaster :—

- (i) Sale of waste paper ;
- (ii) Sale of unserviceable articles ;
- (iii) Amounts recovered on articles lost or damaged ;
- (iv) Postage on unpaid articles recovered from addressees of special bags.

(b) The Postmaster's receipt for any amount under items (a) to (d) paid into the local post office should be forwarded in original to the Superintendent who is responsible that the sums received are duly credited to Government and are also shown in the monthly statement of miscellaneous receipts to be submitted by him to the Audit Office concerned (vide Rule 161 of the Posts and Telegraphs Manual, Volume VIII).

Submission of Accounts to Audit Office

378. At the close of business on the 10th and on the last working day of each month, the cash book should be closed and the cash account (Form A.C.G.-36) for the Audit Office prepared. The cash account should be an exact copy of the cash book. It should be signed by the head record clerk and despatched to the Audit Office by first post the next day in an account envelope registered on postal service. The cash account should be accompanied by the original bills entered in it. In each account envelope should be included a list of the contents (Form A.C.G.-37) showing what documents are forwarded ; the duplicate of the list should be retained in the head record office.

Copies of all bills prepared by the head record clerk (including monthly contingent bills) should be kept on record, the post office receipts for the money orders issued in connection with each bill being also filed with it.

CHAPTER 17.—Accounts of Departmental Telegraph Offices

Introductory	379	Cash Book	389
Responsibility for Accounts ..	380	Account of Subscriptions for	
Cash Receipts	381	Telegraph Gazette	393
Receipts realized in Service		Register of Deposit Accounts ..	396
Stamps	383	Primary Abstract of the Cash Book	397
Acceptance of Cheques	384	Submission of Accounts	406
Initial Accounts	387	Message Accounts	408
Entry in Accounts	388		

Introductory

379. The rules in this chapter apply to Departmental Telegraph Offices and also to Local and Branch Telegraph Offices. They do not apply to the telegraph branch of combined offices.

Responsibility for Accounts

380. The Officer-in-Charge of each Departmental Telegraph Office is personally responsible for all monetary transactions in his office and for the correctness of his accounts. The entries in the Cash Book must be made by the Officer-in-Charge personally. In Departmental Telegraph Offices where accountants are employed, the duty of writing up the Cash Book may, with the special permission of the Head of the Circle, be entrusted to the accountant, but it must be understood that the whole responsibility for the correctness of the accounts rests with the Officer-in-Charge.

Cash Receipts

381. The following are the main items of receipts which are realized in Cash in Departmental Telegraph Offices and included in the Cash Book and in the Primary Abstract sent to the audit office :—

- (1) Subscriptions for Telegraph Gazette.
- (2) Copying fees for certified true-copies of messages.
- (3) Cash receipts for messages.
- (4) Window delivery fees.
- (5) Deposit account receipts.

Cash receipts are not available for expenditure but must be remitted to treasuries or offices from which funds are drawn as soon as possible after realisation except as noted in Article 1(b).

Note.—In the case of the Central Telegraph Offices enumerated in Article 122 which receive their supplies of fund from treasuries, such receipts must be remitted to treasuries (vide Article 1 (b)).

382. Recoveries on account of security deposits should be paid into the Post Office Savings Bank to the credit of the depositor without any delay (vide Article 430).

Receipts realized in Service Stamps

383. Except that State telegrams are booked on payment through service postage stamps, all receipts, including in respect of the following items, are realized in cash :

- (1) Fees for Abbreviated Addresses.
- (2) Reply Deposits.
- (3) Pre-payment of Delivery Charges.

- (4) Bearing Charges.
- (5) Fees for calls for Repetition.
- (6) Fees for Multiple copies of Messages.
- (7) Fees for Notices of Delivery.
- (8) Amounts recovered on Telegraph Check Office objections, for Undercharges and for excess payments on account of Reply Deposits and prepayments for delivery.
- (9) Late fees.

Acceptance of Cheques

384. Instructions for the disposal of cheques received in payment of fees for the registration of abbreviated addresses are given in Chapter IV of the Message Revenue Account Code. Cheques on a local Bank may also be accepted against the following telegraph transactions :—

- (a) Deposits made by Pakistan States, firms or individuals for the acceptance of State or private telegrams on the Deposit Account System (Rule 75 of the Indian Telegraph Rules of 1927 as adapted for Pakistan).
- (b) Payments by Pakistan States, firms or individuals of the charges due on State or private telegrams accepted on the Deposit Account System (Rule 75 of the Indian Telegraph Rules of 1927 as adapted for Pakistan).
- (c) Deposits made by newspapers or news agencies for the acceptance of press messages without prepayment (Rule 140 of the Indian Telegraph Rules of 1927 as adapted for Pakistan).
- (d) Payments of the charges due on press messages accepted without prepayment (Rule 140 of the Indian Telegraph Rules of 1927 as adapted for Pakistan).
- (e) Purchase of window delivery tickets. (Paragraph 268 of the Posts and Telegraphs Manual, Volume XI).
- (f) Subscriptions to the *Telegraph Shipping Gazette* (Chapter VIII of the Posts and Telegraphs Manual, Volume IX).

385. The following procedure should be followed when accepting cheques in payments of any of the above transactions :—

- (1) *Uncrossed cheque*—As soon as the cheque is received by the Telegraph Office the amount should be credited in the accounts of the office. In the case of item (d) under Article 384, the date on which the cheque is received should be noted on the Press Bill when returning it to the Telegraph Check Office. If a cheque is dishonoured, the original entries in the accounts of the office should be reversed and the drawer should be informed at once with a demand for payment in cash, failing which the subscription to the *Telegraph Shipping Gazette* or the window delivery ticket should be cancelled or the deposit account should be closed. The General Manager and the Telegraph Check Office should also be informed.
- (2) *Crossed cheque*—Crossed cheques on banks which have an account with the local head or branch office of the National Bank of Pakistan may be accepted by Telegraph Offices. As soon as a crossed cheque is received the amount should be credited in the accounts of the Telegraph Office. It should subsequently be presented to the National Bank of Pakistan. In the case of item (b) under Article 384, the date on which the cheque is received should be noted on the Press Bill when returning it to the

Telegraph Check Office. If a cheque is dishonoured, the original entries in the accounts of the office should be reversed and the drawer should be informed at once with a demand for payment in cash, failing which the subscription to the Telegraph Shipping Gazette or the window delivery ticket should be cancelled or the deposit account should be closed. The General Manager and the Telegraph Check Office should also be informed.

NOTE.—The procedure outlined in Article 29 of the Posts and Telegraphs Initial Account Code Volume III should be observed by Telegraph Offices when crossed cheques drawn in favour of the Office-in-Charge of the Telegraph Office are presented in payment of telegraph dues which are to be converted into stamps under the existing rules and standing orders.

- (3) A receipt should be granted in the form below in respect of a cheque on its presentation, but in case the payer wishes to have a final receipt also he should leave instructions to that effect at the time of the presentation of the cheque and the final receipt should be sent by post to his address after the cheque has been cashed :—

“Received cheque No. _____ for Rupees _____ drawn on
bank on account of _____”

- (4) If a cheque is drawn on a Bank located in another place, it should not be accepted.

386. *Deland.*

Initial Accounts

387. An Officer-in-Charge of a Departmental Telegraph Office is required to keep the following initial records :—

- (1) Cash Book (Form P. W. A-1).
- (2) Register of losses, recoverable advances and retrenchments, etc. (Form A. C. G.-60) (vide Rule 5 under Article 29).
- (3) Account of subscriptions for Telegraph Gazettes (if any).
- (4) Register of Depositors (Form M.R.-5).

NOTE.—The Officer-in-Charge has also to keep and furnish such other accounts as are necessary under store rules, if he is acting as a sub-depot store keeper.

Entry in Accounts

388. Each item of receipt or charge, as soon as it occurs, is entered in the Cash Book and any subsidiary register maintained for the purpose.

Cash Book

389. The general rules for the maintenance of the Cash Book are given in Chapter 7.

390. Transactions must be entered on the date on which they occur ; thus payments of pay and allowances should be entered when the payments are actually made, and the full amount of the establishment pay bill is not to be entered at once unless the whole amount drawn in the bill is paid at the same time.

NOTE.—When the Officer-in-Charge of one of the Departmental Telegraph Offices mentioned in Article 122 draws a cheque in his own favour to obtain cash for his chest, and the cash is not received on the same day, two distinct entries should be made in the Cash Book in accord with the date on which the cheque is drawn and with the date on which the cash is actually received.

391. The gross amounts of payment on account of pay and travelling allowance should always be entered on the expenditure side of the Cash Book; recoveries on the bills on account of income-tax, fund subscriptions, fines, etc., will be entered on the receipt side.

392. Officers-in-Charge of Departmental Telegraph Offices authorised to draw cheques on treasuries should not draw a cheque until it is intended to be paid away. They should not also enter a cheque in the Cash Book until it has actually been paid away. Thus it would be very irregular to draw cheques and deposit them in the chest at the close of the year, for the purpose of showing the full amount of grants as utilized, or to keep the Cash Book open after 30th June, and make disbursements in July entering them in the Cash Book as having been made in June before the close of the financial year.

Account of subscriptions for Telegraph Gazette

393. All offices where Telegraph Gazettes are kept for sale shall maintain a Register showing the names of subscribers and the claims against and the recoveries from them, the date of recovery being entered in each case to correspond with the date of credit in the Cash Book. The recoveries may be either in cash or by cheque.

394. In the case of supplies to Government Departments, however, the supplying officer will submit to the department concerned a bill in duplicate for the cost of the publications supplied with a request that one copy may be countersigned and returned to him.

395. The countersigned copy of the bill will then be forwarded with a letter to the Audit Officer for recovery of the amount from the Department concerned by book debit. When there are several bills, the countersigned copies may be collected together and forwarded under one cover to the Audit Officer. On realization of the amount, the Audit Officer will advise the supplying officer of the date of recovery to enable him to make the necessary entry in the Register of subscribers.

Register of Deposit Accounts

396. Rules relating to the "Deposit Account System" and the maintenance of the Register of Depositors (Form M.R.-5) are given in Chapter III of the *Message Revenue Account Code*.

1. Deposits received in Departmental Telegraph Offices for transmission of telegrams without prepayment will be credited in the Cash Book and Primary Abstract under "Fixed Deposits". When the bill for the cost of the telegrams sent to the depositor is paid by him the recovery will be credited in the Cash Book and Primary Abstract under "Message Revenue—Telegraph Receipts—Telegraph charges realized on cash".

2. Fees realized for the up-keep of the Deposit Account will be credited to the head "Miscellaneous Revenue—Telegraph Receipts—Fees for the up-keep of Deposit Account."

Primary Abstract of the Cash Book

397. All the receipts and expenditure of the month will be compiled in the Primary Abstract (Form A. C. G.-74) from the Cash Book.

398. The total amounts of receipts and expenditure as abstracted shall be brought on to the "Account Current" (provided in the form of the Primary Abstract) in which shall also be shown the opening and closing cash balances. The Officer-in-Charge of a Departmental Telegraph Office should see that the grand totals

under cash receipts and cash expenditure in the Account Current of the Abstract agree with those of columns 4 and 5 of the Cash Book (Form P.W. A-1). The prescribed certificates at the end of the Primary Abstract should be signed by the Officer-in-Charge.

399. The details of Cash shall be recorded in the Imprest Account at the close of the Primary Abstract. The Account will show the imprests previously allowed, additions and deductions thereto and the balances at the end of the month. The surplus or deficiency, if any, of cash or stamp imprest shall also be noted therein.

400. All receipts for which particulars are not to be found on the vouchers or other documents accompanying the Primary Abstract will be recorded under "Miscellaneous Cash Receipts" at the end. It will also show the amounts drawn from the Treasury on different dates, details of telegraph charges realised in cash, recoveries of club dues for recreations clubs or authorised coffee shops, recoveries of depreciation charges on Government free quarters for electric installations, etc.

401. Subscriptions for Telegraph Shipping Gazettes should be credited in the Cash Book and classified in the Primary Abstract under the head "Sale of Telegraph Gazette".

402. The copying fee for Shipping Report of 25 paise charged for information given to the public regarding movements of shipping in the river is credited in the Cash Book and classified in the Primary Abstract under "other items".

403. Officers-in-Charge of Departmental Telegraph Offices paying charges debitable against an estimate for works and repairs will incorporate the expenditure in a statement of expenditure in Form A. C. E-3, the total of which should be entered in the Primary Abstract under the head "Remittances". This statement with all supporting vouchers will be forwarded without delay to the Officer-in-Charge of the work concerned under cover of an Advice of transfer debt. (Form A. C. G-77), in duplicate, for inclusion in the accounts of the latter. The Officer to whom the expenditure is transferred will make the necessary entries in his accounts and forward one copy of the Advice, duly accepted, to the transferring officer for submission to the Audit Officer in support of the debit in his accounts.

404. It might occasionally happen that an Officer-in-Charge of a Departmental Telegraph Office has to incur expenditure on account of a work the name of which he is not aware of. In such cases, instead of charging the amount to a wrong estimate, he should apply for the required information to the Divisional Engineer, Telegraphs concerned. But the statement of expenditure should not be kept back till the information is received, but should be sent on to the Divisional Engineer, by whom the "Number of Estimate" and "Name of work" would be correctly filled up. The Divisional Engineer is responsible that no account is rendered to the Audit Office with items of expenditure on works charged to an estimate, the number and name of which are incorrectly shown, and also that no account leaves his hands without the number of "Estimate" and "Name of work" being filled in, as on this depends the proper classification of the charges in the Audit Office.

405. The rules above apply, not only in the case of expenditure incurred by Officers-in-Charge of Departmental Telegraph Offices, but also to Bills for charges of Sub-Inspectors and Linemen.

Submission of Accounts

406. The Officer-in-Charge of a Departmental Telegraph Office submits to the Audit Office, the accounts and schedules detailed below :—

*Bi-monthly**

- (1) Schedule of pay and travelling allowance bills paid (Form A. C. E.-51) with the pay, travelling allowance, overtime allowance and pie-money earnings bills.

Monthly

- (2) Primary Abstract (Form A. C. G.-74) with contingent and other vouchers with authorities and sanctions.
- (3) Schedule of General Provident Fund deductions (Form G. P. F.-8).
- (4) Statement of message revenue collected through Franking Machines.
- (5) Statement of telegrams booked on National Cash Registers (Form M. R. -4).
- (6) Consolidated statement of Deposit Account receipts and up-keep fees (Form M. R. -42).

407. The monthly accounts of all Departmental Telegraph Offices must reach the Audit Office not later than the 7th of the month following that to which they relate.

Message Accounts

408. Rules regarding submission of message accounts to the Telegraph Check Branches of the Audit Office are given in the Message Revenue Account Code.

*Note.—The schedule of pay and travelling allowance bills paid is submitted to the Audit Office once on the 15th of the month (for the period from the 1st to the 10th of the month) and again with the monthly accounts (for the period from the 11th to the end of the month).

CHAPTER 18.—Accounts of Radio Offices

Responsibility for Accounts ..	409	Primary Abstract of the Cash Book ..	414
Receipts —	410	Imprest for Works	417
Initial Accounts	411	Submission of Accounts	419
Entry in Accounts	412	Message Accounts	420
Cash Book	413		

Responsibility for Accounts

409. The Officer-in-Charge of each Radio Office is personally responsible for all the monetary transactions in his office and for the correctness of the accounts connected therewith. The entries in the Cash Book (Form P. W. A.-1) must be made by him personally.

Receipts

410. Receipts on account of Radio-telegrams are realised in cash at Departmental Telegraph Offices where the messages are ordinarily booked. The Cash Book kept in the Radio Office does not, therefore, include any item of Radio receipt.

1. There are some Radio Offices in which Radio-telegrams are booked direct instead of through a Departmental Telegraph Office, and receipts on account of such messages are realised in stamps.

2. Articles 381 (sub-paragraph 2) and 382 apply to Radio Offices as well.

Initial Accounts

411. An Officer-in-Charge of a Radio Office is required to keep the following initial records :—

- (1) Cash Book (Form P. W. A.-1).
- (2) Register of losses, advances recoverable and retrenchments, etc. (Form A. C. G.-60) (vide Rule 5 under Article 59).

Entry in Accounts

412. Each item of receipt or charge, as soon as it occurs, is entered in the Cash Book and any subsidiary register maintained for the purpose.

Cash Book

413. The instructions for the maintenance of the Cash Book as laid down in Chapters 7 and 17 apply to Radio Offices as well.

Primary Abstract of the Cash Book

414. All receipts and expenditures of the month will be compiled in the Primary Abstract (Form A. C. G.-74 (a)) from the Cash Book.

The total amounts of receipts and expenditure as abstracted shall be brought on to the page headed "Account Current" of the Abstract in which shall also be shown the opening and closing cash balance. The Officer-in-Charge of a Radio Office should see that the grand totals under cash receipts and cash expenditure in the "Account current" of the Abstract agree with those of columns 4 and 9 of the Cash Book (Form P. W. A.-1). The prescribed certificate at the end of the Primary Abstract should be signed by the Officer-in-Charge.

415. The details of Cash shall be recorded in the Imprest Account at the close of the Primary Abstract. The Account will show the interests previously allowed, additions and deductions thereon and the balance at the end of the month. The surplus or deficiency, if any, of cash or stamp impost shall also be noted therein.

416. Charges paid at Radio Offices on account of expenditure debitable to other offices of the Department are transferred to the Officer concerned through an Advice of transfer debit (Form A. C. G.-77) in duplicate, with supporting voucher. The officer to whom the expenditure is transferred will make the necessary entries in his accounts and forward one copy of the Advice, duly accopied, to the transferring officer for submission to the Audit Office in support of the debit in his accounts under the head "Remittance".

The procedure prescribed in Article 104, Posts and Telegraphs Initial Account Code, Volume II, should be followed in the case of transfer of charges debitable to an estimate for works and repairs of the Wireless Engineering Branch.

Imprest for Works

417. The Divisional Engineer-in-Charge, Wireless Division, may, at his discretion, issue out of the Divisional office cash balance an imprest to the Officer-in-Charge of a Radio Office or to any other officer in his Division, when he may entrust with the work of construction, reconstruction and repairs, for which a regular estimate or requisition has been prepared. The procedure for the submission of the imprest accounts, accopiment of imprest, etc., to be followed by the Officer-in-Charge in such cases is given in the Engineering Account Code.

Submission of Accounts

418. The Officer-in-Charge of a Radio Office submits to the Audit Office the accounts, and schedules detailed below :—

*Bi-monthly**

- (1) "Schedule of pay and travelling allowances bills paid (Form A. C. E.-51) with the pay, travelling allowance and office allowance bills, contingent and other vouchers with authorities and sanctions.

Monthly

- (2) Primary Abstract [Form A. C. G.-74(a)].
- (3) Schedule of General Provident Fund deductions (Form G. P. F.-8).
- (4) Copies of store vouchers received during the month.

419. The monthly accounts of all Radio Offices must reach the Audit Office not later than the 7th of the month following that to which they relate.

Message Accounts

420. Rules regarding submission of message accounts to the Telegraph Check Office are given in the Message Revenue Account Code.

*Note.—The schedule of pay and travelling allowance bills paid is submitted to the Audit Office once on the 7th of the month (for period from the 1st to the 7th of the month) and again with the monthly accounts for the period from the 1th to the end of the month).

CHAPTER 19.—Powers of Sanction

Powers of Sanction to Expenditure	421	Date of effect of Sanction	425
Write-off of Losses	422	Date of effect of Sanction	426
Restoration of Disbursements by Audit and writing-off of over-payments made to Government Servants	423	Lapse of Sanction	427
Communication of Sanctions	424		

Powers of Sanction to Expenditure

421. All the most important general rules on the subject of financial powers in respect of expenditure from Central Revenues, exercised by the Government of Pakistan, the Departments of the Government of Pakistan and the Director-Generals, Pakistan Post Office and Telegraph and Telephone, are contained in the Book of Financial Powers issued by the Government of Pakistan.

The delegations made under those rules to the various authorities subordinate to the Director-General are incorporated in the "Schedule of Financial Powers of officers of the Pakistan Posts and Telegraphs Department".

Write-off of Losses

422. (a) A Department of the Government of Pakistan has power to write-off finally the irrecoverable value of stores of public money lost by fire, etc., up to a maximum limit of Rs. 10,000 in any individual case. It may also delegate to Heads of Departments or other subordinate authorities the power to write-off losses under this rule; provided that (1) the amount of the write-off in any individual case shall not exceed such maximum limit or limits, not higher than Rs. 1,000 as the Central Government may prescribe for each such subordinate authority and (2) the loss does not disclose (i) a defect of system the amendment of which requires the orders of higher authority or (ii) serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action requiring the orders of higher authority.

(b) All accounts to write-off under this article should be communicated to the Audit Officer who will scrutinise in each case and bring to notice any defect of system which appears to require attention.

(Para. 47 of G. F. R.)

NOTE 1.—This Article applies also to losses of revenues and irrecoverable advances.

NOTE 2.—The power to write-off losses delegated to the Director-General and Heads of Offices is given in the "Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department".

NOTE 3.—The expression "value of stores" used in this article should be interpreted as meaning "Book value" where priced accounts are maintained, and "replacement value" in other cases.

NOTE 4.—This rule also applies to cases of write-off of Live Stock.

Remission of Disallowances by Audit and writing-off of Overpayments made to Government Servants

423. (a) Departments of the Central Government may, for reasons to be recorded, waive the recovery of an amount disallowed by an Audit Officer or otherwise found to have been overpaid to a Government servant, if—

- (i) the amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it ;
- (ii) the enforcement of the recovery will, in the opinion of the competent authority, cause undue hardship, or it will be physically impossible to effect the recovery ; and
- (iii) in the case of disallowances of emoluments of the nature of pay as defined in Fundamental Rule 9(21), made within one year of the date of payment—
 - (1) the Government servant is not in receipt of pay exceeding Rs. 12,000 a year or, in the case of others, the overpayment has not the effect of raising the Government servant's pay beyond Rs. 12,000 in any year ; and
 - (2) the overpayment has not been occasioned by delay in notifying a promotion or reversion.

These powers may be exercised by the authorities to which the powers may be specially delegated by Government, provided that the yearly pay limit referred to in sub-clause (a) above does not exceed Rs. 1,500 in any individual case.

(b) All sanctions to forgo recovery under these orders should be communicated to the Comptroller, Posts, Telegraphs and Telephones. The reasons for the remission shall be invariably recorded in the sanctions. It is open to the Comptroller, Posts, Telegraphs and Telephones to require that the action taken in any case should be reported to the Ministry of Finance for orders. It is also for the Comptroller, Posts, Telegraphs and Telephones to consider the desirability or otherwise of commenting it in his Audit Report upon such sanctions. Copies of sanctions should also be forwarded to the Audit officer concerned.

(Para. 49 of G. F. R.)

Communication of Sanctions

424. (a) The powers of the Government of Pakistan which are not delegated to any Department of that Government, vest in the Finance Department of that Government, and orders issued under such powers are communicated to the Audit Department by the Finance Department. If an order sanctioning expenditure be sent to the Audit Officer direct from a Department of the Government of Pakistan, other than the Finance Department, and that Department is not empowered to sanction the expenditure, the Audit Officer will not refuse obedience but will report to the Finance Department of the Government of Pakistan that such an order has been issued and request that it may be communicated to him by the Finance Department in ordinary course.

NOTE 1.—Enforcements commencing financial sanctions of the Government of Pakistan to Audit and Account Officers may be signed by any officer of the Finance Department, including the Financial Adviser. Communications in relation to sanctions given in sanction pertaining to the Pakistan Post Office and Telegraph and Telephone Departments.

NOTE 2.—All Granted Officers of the Directorate are authorised to communicate financial sanctions in audit on behalf of the Director-General.

NOTE 3.—Orders and other proceedings of the President of Pakistan shall be signed by a Secretary, Joint Secretary, Deputy Secretary, Under Secretary or Assistant Secretary to the Government of Pakistan, or—

- (i) in the case of orders and other proceedings relating to the Pakistan Post Office/Telegraph and Telephone Department shall be signed by the Director-General, the Senior Deputy Director-General, the Civil Engineer, Telegraph and Telephone, Deputy Director-General or the Financial Adviser, Communications; and
- (ii) in the case of orders and other proceedings in the Finance Department, by the Establishment Officer in the Government of Pakistan, the Financial Adviser, Communications, and the Assistant Financial Adviser, Communications.

(b) All financial sanctions and orders issued by a Ministry or Division within its own financial powers as a Ministry or Division of the Central Government will be communicated direct to the Audit Office by the Ministry or Division concerned.

All other orders involving financial sanction, which may be issued by Ministry or Division of the Central Government *i.e.* sanctions beyond their financial powers, will be communicated to the Audit Office through the Ministry of Finance.

(c) If any orders have been issued by any Department of the Government of Pakistan, with the concurrence of the Comptroller and Auditor-General, it will be mentioned in the endorsement to the Audit Office, that the orders have been issued with the concurrence of the Comptroller and Auditor-General.

(para. 31 of C. F. R.)

1. If a sanction for a particular expenditure has originally been duly accorded by a competent authority (*i.e.*, the Director-General or the Government of Pakistan, as the case may be), and has not been worded as for a definite amount but for an amount not exceeding a definite sum, fresh sanction of the competent authority will not be required if the expenditure is subsequently reduced, or discontinued but it will suffice if the head of the Circle or any of the officers mentioned below as the case may be, gives timely intimation of such reduction or discontinuance of the expenditure to the Audit Office concerned. This procedure will apply to such expenditure as payment of subsidies to consumers, of rents to house-owners for accommodation supplied to the Pakistan Post Office/Telegraph and Telephone Department or on account of recurring contingencies, but not in regard to expenditure relating to costs for the reduction or abolition of which the formal orders of competent authority should be obtained in each case. Sanction of the competent authority to the removal of an expenditure once discontinued by a head of a Circle or other officer as mentioned below should also be obtained afresh:—

- (1) Controller of Telegraph Stents.
- (2) Accounts Officer, Telephone Revenue, Karachi and Dacca; Accounts Officer, Telephone Revenue and Stents, Karachi; Accounts Officer, Telephone Revenue and Workshops, Lahore.
- (3) Superintendent of Telegraph Workshops, Lahore.
- (4) Superintendent, Postal Stent.

N. B. 1.—The procedure laid down in this rule will apply not only to sanctions which may be issued hereafter by the Government of Pakistan or the Director-General but also to sanctions issued before provided they conform to the conditions mentioned in the rule. The Heads of Circle and other officers mentioned in Sub-rule (1) of this rule will exercise the power to reduce or discontinue expenditure sanctioned by higher authorities for definite sums also, if the sanctions were issued prior to the 11th April, 1954.

N. B. 2.—The restriction imposed in the second sentence of "N.B. 1." under "Rule 1" is not applicable to the case of reduction or discontinuance of stents paid by Government for buildings, huts, etc., "if it is sanctioned by a Postmaster-General".

425. All letters or memoranda conveying sanction to the grant of additions to pay such as special pay and compensatory allowance, should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Audit Office to see that it is correctly classified as special pay or compensatory allowance, as the case may be. In cases in which an Official record in an open letter is considered undesirable, the reasons for the grant of such additions to pay should be communicated confidentially to the Audit Officer. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowances should be recorded.

(Para. 52 G.F.R.)

Date of effect of Sanction

426. (a) A sanction of the Government of Pakistan or other authority has effect from the date of the orders conveying the sanction.

(b) In all cases this rule is subject to any special provisions as to the date of effect in the rules, orders or sanctions themselves.

(Para. 57 G.F.R.)

Lapse of Sanction

427. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

Note 1.—This article does not apply to a case where an allowance sanctioned for an appointment of a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Note 2.—The term "year" as used in this paragraph means a financial year.

(Para. 59 of G.F.R.)

428. Deleted.

CHAPTER	20.—Security Deposit	
Introductory	429	Deposits of Municipal Debentures and Post Office Bonds 443
Recovery of Cash Deposits from Em- ployees	430	Deposits of Cash Certificates 446
Deposits of Government Promissory Notes by Employees	434	Security Deposits of Contractors .. 447
		Forward Money Deposits 452-A
		Refunds 452-B

Introductory

429. The employees of the P.O./T.&T. Department who are required to furnish securities, the various forms of securities recognised by the Department, the amounts of such securities, and the conditions under which the securities are held by officers of the Department have been prescribed in Chapter V of the Posts and Telegraphs Manual, Volume II. All security deposits of employees and contractors, whether made in cash or in any other recognised form, are covered by a bond or agreement setting forth the conditions under which the security is held and may be ultimately refunded or appropriated.

429-A. The treatment of the following items as deposits is prohibited : —

- (i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reason.

Note.—When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only and payment of his component share made, the balance being placed in deposit.

- (ii) As provided in rule 310 no refunds, whether of stamps or other receipts, can be drawn to be lodged in deposit pending demand by the payee.

429-B. No money shall be received for deposit in the Public Account unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

Recovery of Cash Deposits from Employees

430. The head of the office responsible for the disbursement of a pay to employees from whom cash security is required will recover by deduction from pay the amount of instalments due from each individual and lodge the amounts thus collected in the nearest Post Office Savings Bank where a security deposit account pledged to the Head of the Circle or the Divisional Engineer, concerned as the case may be, will be opened in the name of each employee.

1. A duplicate copy of the depositor's letter addressed to the Postmaster (vide Rule 45 (f) of Post Office Savings Bank Depositors' Rules) will be forwarded to the responsible officer by the officer under whom the depositor is serving after endorsing thereon a certificate in the following form :—

"Certified that the within-mentioned account has been opened by a deposit of Rs. _____ which has been acknowledged by the Savings Bank as a Security Deposit, in a Pass Book which is in my possession and is kept by me under lock and key."

2. The head of the office will maintain a Register of Security Deposits (Form A.C.O.-43), in which the monthly recoveries should be posted.

Note.—Rules 1 and 2 above do not apply in the case of Post Offices.

431. The deductions will be shown on the back of the pay bill in a separate column "Security Deposits" but as the total amount deducted will have to be drawn from the Post Office or the Treasury, as the case may be, for being deposited in the Post Office Savings Bank accounts of the employees, it will be necessary to add the amount to the net total of the bill, thus—

Net amount of Bill	..	..	..	..
ADD—Security Deposits paid into the Post Office Savings Bank	..			
Total amount drawn from Post Office Treasury	..	..	..	..

The total amount deducted on account of security deposits and paid into the Post Office Savings Bank will appear on both sides of the monthly current current or primary abstract, the entry on the receipt side being supported by the details given on the back of the pay bill and that on the expenditure side by a list of the security deposits in Form A. C. G. 42 signed by the Postmaster in token of his having received the amount.

Exception.—The above procedure does not apply to Post Offices where cash recovered from pay on account of security deposits are not shown as deductions in pay bills, but the amount actually deducted from pay is credited to the proper Savings Bank accounts when the pay is disbursed. In the case of a village postman, or other official, paid from the Head Post Office, who is not present to receive his pay on or before the 5th of the month, and in the case of all officials paid from sub and branch post offices, the amount to be realized as security deposit should be shown in column 1 of the acquittance roll as a deduction, the number of the security deposit account concerned being entered in column 7 together with the name of the official concerned, if his name is not required to be shown in the acquittance roll. When the acquittance rolls are ready, a statement should be prepared in which the numbers of the security deposit accounts, the names of all the officials concerned and the amount to be recovered from each as security should be entered. The total of the amounts entered in the statement should be charged in "bills paid" on the 1st of the month, and credited to the savings bank accounts of the officials concerned on the same date. Each of the amounts entered in the statement should be received by the postmaster and the statement should then be treated as a separate acquittance roll.

Note.—When village servants employed in sub and branch post offices, from whom payments on account of security are to be recovered, are on leave, other than leave on average pay and are not to receive full pay for the month, timely notice must always be given to the head post office by the sub and branch postmasters concerned, so that no amounts may be deducted from their pay and credited to their savings bank accounts (vide Article 400). If, however, owing to the want of timely notice, or to any other cause, a deduction is shown by the head office, the amount deducted may be withdrawn, if necessary, from the savings bank account by the office concerned.

432. The head of the office will not disburse pay to any employee transferred under his charge, unless he has received the pass book of the employee (vide Rule 228 of the Posts and Telegraphs Manual, Volume II (General Regulations)); He is also responsible that the monthly instalments are regularly collected and lodged in the Post Office Savings Bank and he will not disburse pay to any employee who fails to pay his instalments.

1. An instalment is not payable for any month in which an employee draws less than full pay in consequence of the grant of leave, other than leave on average pay, for a period exceeding 10 days during the month.

433. Instalments of security deposits are payable monthly in whole rupees and are calculated on the gross pay drawn in the pay bill, irrespective of deductions, such as fines or recoveries. The recovery on account of security deposit is made in addition to such deductions unless otherwise ordered by the competent authority. An employee may be permitted to pay more than the prescribed instalment, if he so desires.

Exception.—In the case of certain officials of the Telegraph Engineering Branch mentioned in paragraphs (2) and (3) of the note under the heading—(a) Telegraphs of Rule 193, Posts and Telegraphs Manual, Volume II, the recovery of instalments of security deposits may include fractions of a rupee.

Deposits of Government Promissory Notes by Employees

434. All Government Promissory Notes deposited with officers of Post Office and Telegraph and Telephone Departments as security by employees of the Department are dealt with in accordance with the rules in Articles 435 to 444.

Note.—The procedure laid down in Articles 435 to 444 should also be generally followed when Government Promissory Notes are tendered as security deposits according to Articles 40 and 50 of the Posts and Telegraphs Initial Account Code, Volume III.

435. Government paper tendered as security should be taken at its market value (and not at the face value) at the time of deposit. In the event of such security appreciating or depreciating no readjustment of the value of Government paper should be made unless the rise or fall of the market value is such as to render it necessary to call upon the depositor to produce further Government paper to the extent of at least Rs. 100 or to enable the officer to return to the depositor Government paper to the same extent. Even then no such adjustment should be made unless after such adjustment there is still a reasonable margin between the market value of the Government paper tendered and the amount of the security necessary.

436. It is of great importance that a Government officer should not in his official capacity receive or in any way deal with Promissory Notes if the title of the presenter, depositor or other person from whom they are received is not absolutely clear or is in any way defective. He should, therefore, carefully scrutinise the endorsements in the light of the instructions given in Chapter V of the Government Securities Manual. If he has reason to think that any of the endorsements (i.e., not only the last endorsement) are irregular, or if, for any other reason, he is not satisfied as to the title of the person presenting a note, he should refuse to accept it and should instruct the presenter to get it renewed by the Public Debt Office.

437. When the Promissory Notes are to be deposited with a Government officer for a period of more than twelve months and it is the wish of the depositor to draw interest on them during the period of deposit, the latter should be required to draw all interest due upon them at the time and to endorse them as follows :

“ Pay to the Comptroller, Posts, Telegraphs and Telephones ”

Exception.—Government Promissory Notes deposited as security by Post Office officials serving in an office under Postmaster-General, should in every case, irrespective of the actual period of deposit, be endorsed by them to the Head of the Circle in which they are serving and made over or sent to the respective heads of offices by whom their pay is drawn to be forwarded to the Head of the Circle. The heads of the offices to which the notes are delivered for this purpose will grant the depositors a preliminary receipt. Notes tendered as a cash or branch post office will be sent to the head or sub post office with which it is in account current in the daily account. The Head Postmaster and other heads of offices will forward the notes involved on postal and telegraph service, to the Head of the Circle who will endorse them to the Comptroller, Posts, Telegraphs and Telephones and send a formal acknowledgement to the office from whom the notes are the Government Promissory Notes, for delivery to the depositor in exchange for the preliminary receipt. In the case of postal officials the Head of the Circle will also intimate receipt of such note to the Divisional Superintendent.

Note.—If the Government Promissory Notes to be deposited are to be purchased through the Post Office, or if they are already in the custody of the Deputy Comptroller, Posts, Telegraphs and Telephones, Dacca, the official must obtain delivery of the notes for depositing them as security.

438. When a Government officer receives notes to be deposited with him for more than 12 months which have been endorsed as prescribed above, he will

forward them must insure on postal and telegraph service for custody to the Deputy Comptroller, Posts, Telegraphs and Telephones, Decree, together with a covering list in duplicate in Form A. C. G.-62.

NOTE 1.—The Deputy Comptroller, Posts, Telegraphs and Telephones, Decree, will after examination, return the duplicate copy to the forwarding officer with an acknowledgment of receipt.

NOTE 2.—Government Promissory Notes deposited by postal officials are forwarded to the Deputy Comptroller, Posts, Telegraphs and Telephones, Decree, by the Head of the Circle (vide European Treaty Article 437).

438. (a) Notes forwarded to the Deputy Comptroller, Posts, Telegraphs and Telephones, Decree, in accordance with Article 438 will be converted into stock of the loans to which they severally appertain. The interest falling due on the stock will be drawn by the Deputy Comptroller, Posts, Telegraphs and Telephones, Decree, and distributed by him periodically (after deducting the proper income-tax and commission) by payment orders among the depositors.

NOTE.—In the case of Postal officials' interest need only be charged in the schedule of undischarged payments. If the payee has a security deposit account, interest should not be actually paid to him but should be credited as a debit to his account, by a *par contre* 4,000 L. 5. 0. 0. on the undischarged payments, provided that the limit of security deposit account is not thereby exceeded and provided also that the full amount of security required from him has not been reached.

(b) The currency of these orders of payment is limited to six months. If any are presented for payment after that period, the presenter should be referred to the officer who issued the order.

(c) On application to the Deputy Comptroller, Posts, Telegraphs and Telephones, Decree, by the officer who forwarded them, notes so deposited will be returned or sold. The Deputy Comptroller, Posts, Telegraphs and Telephones, Decree, save where he has received orders from the local Government that the securities pertaining to any endowment are not to be sold or given without the orders of Government, acts purely as the agent of the officers from whom he received the notes; and the latter are responsible for the sale, realisation or return of notes in accordance with the conditions of the endorsement.

1. It should be observed that when a note is delivered up under this rule, it will not be the identical note which was sent for custody, but only another note of the same loan or of the loan to which the original note was transferred.

2. An officer applying for delivery of a note should always specify at what treasury he wishes it to be entered for payment of interest.

3. Bank certificates will be sent in lieu of Promissory notes, if so desired.

440. When Promissory Notes are to be deposited with a Government officer for 12 months or less or when they are deposited for more than 12 months but a depositor does not desire to draw any interest during the period, they will remain in the name of the depositor and should not be endorsed by him to any Government officer. The Government officer receiving the deposit will see that the notes stand in the name of the depositor and that the contract or other document executed by the depositor conveys authority to Government to appropriate or cancel the notes if the contract is not fulfilled. After satisfying himself on these points the Government officer receiving the deposit will lodge the notes for custody with the Deputy Comptroller, Posts, Telegraphs and Telephones, Decree. In exceptional circumstances only the depositor may draw interest on these notes by tendering receipts in the usual form countersigned by the officer with whom he deposited them.

General Note.—*See European Treaty Article 437.*

441. (a) Notes received for safe custody under the preceding articles must at once be entered in a register in Form Sec.-19 but no record need be made in it of any interest payments.

(b) A receipt should be given for all notes so deposited in the same form as the register, the column giving particulars of the return being omitted. The receipt should be reclaimed when the notes are returned.

Note.—See Exemption Rules Article 417.

(c) The return of a note should be noted at once in the register in the column provided for the purpose.

442. (a) If it is desired to sell a Promissory Note held in custody, application should be made to the Deputy Comptroller, Posts, Telegraphs and Telephones, Decca, who will arrange for the sale and will remit the proceeds.

(b) When an officer wishes to purchase a note out of any funds which he holds in trust, he should forward to the Deputy Comptroller, Posts, Telegraphs and Telephones, Decca, or a National Bank of Pakistan draft for the amount of the market value plus 3 per cent. to cover any payment that may be necessary for interest due on the notes as well as the commission of one-eighth per cent. mentioned in Article 443 and should proceed as follows :—

- (1) If he wishes the note to be sent to him, it will be sent together with an amount and an order for the balance refundable.
- (2) If the note purchased is to be retained for safe custody, the transfer receipt and the application for purchase should be forwarded in accordance with Article 438 in the same way as if the transfer receipt and application were a Promissory Note.

Note 1.—An Officer applying for the purchase of a Promissory Note should always specify which of the items is to be purchased.

Note 2.—When a security deposit is held in the Post Office Savings Bank, the officer to whom the Savings Bank Pass Book is pledged may, if the depositor so desires, invest amount of the deposit in Government securities through the Deputy Comptroller, Posts, Telegraphs and Telephones, Decca. If desired, the notes may after purchase be kept in the custody of the Deputy Comptroller, Posts, Telegraphs and Telephones, Decca, and the interest on them credited in the depositor's Savings Bank account.

443. A commission of one-eighth per cent. in addition to any actual outlay on brokerage is charged by the Deputy Comptroller, Posts, Telegraphs and Telephones, Decca, for the purchase and sale of promissory notes and a commission of one-quarter per cent. for drawing and remitting the interest. Commission at these rates is deducted from the payments now due to the body or person interested.

1. Security deposits of Government servants are exempted from this commission.

2. This commission is also not charged on investments made through the Post Office Savings Bank referred to in Note 2 under Article 442 and also in the case of investments on behalf of the Trustees of Charitable Endowments.

3. The fee of one rupee levied by the Public Debt Office for issue of a new note is also charged against the officer on whose part it is required.

444. The Deputy Comptroller, Posts, Telegraphs and Telephones, Decca, is required to publish at the end of each calendar year a list of the notes in his custody. Every Government Officer with whom a note has been deposited *ex-officio* should

watch for this publication, and bring to notice any omission or error with which he is concerned. The list is despatched to the Government of Pakistan Press on or before the 31st February every year for publication in the Pakistan Gazette.

Deposits of Municipal Debentures and Port Trust Bonds

445. Municipal Debentures and Port Trust Bonds deposited with a Government officer *ex-officio* will be forwarded to the Deputy Comptroller, Posts, Telegraphs and Telephones, Dacca, in the same way as Government promissory notes, provided interests on them are payable at the Public Debt Office.

Deposits of Cash Certificates

446. (a) A Cash Certificate may be accepted by a Government officer as security for the amount at which the certificate is purchased and not for its face value, provided that the holder formally transfers the certificate, with the permission of the head postmaster to the pledgee. The certificate may, with the sanction of the head postmaster, be re-transferred by the pledgee to the original holder when it is no longer required as security.

(b) When a certificate to be pledged is purchased through a security deposit account and the account stands in the name of pledgee, the application for the purchase of the certificate should be signed by the pledgee. The certificate should be issued in the name of the pledgee, who may, on release of the pledge, formally transfer the certificate (or the Deputy Comptroller's acknowledgement if the certificate is kept in his custody) to the pledgor with the permission of the head postmaster.

(c) If the account has been opened by the pledgor, the application for purchase should be signed by the pledgee, he being the real depositor, but he must produce the pledgor's authority sanctioning the investment. The pledgor should, in his application for purchase, authorise the issue of the certificate or the Deputy Comptroller's acknowledgement, in favour of the pledgee, who may, on release of the pledge, effect the formal transfer to the pledgor as described in clause (b). The pledgor's authority should be kept attached to the application. If security is furnished by the purchase of certificates on the instalment plan and the certificates are delivered to the pledgee, his authority should be filed with the original application and a note should be made on the succeeding applications of the serial number of the application with which the authority to pledge the deposit is to be found.

(d) In order to avoid frequent transfers, which would be involved in consequence of change of incumbents, pledgees may be allowed to hold cash certificates as security in their official capacity, whether they are kept in the custody of the Comptroller, Posts, Telegraphs and Telephones, or not.

(e) When, however, the whole or part of the security deposit of cash certificates has to be credited to Government in recovery of departmental claims or is forfeited by order of the officer to whom they are pledged, the latter may encash the cash certificates and credit to Government the whole or part, as the case may be, of the proceeds.

NOTE:—The procedure laid down in this Article should be generally followed when Post Office Cash Certificates are tendered as security deposits according to Articles 40 and 53 of the Posts and Telegraphs Initial Account Code, Volume III.

Security Deposits of Contractors

447. Security recommended by a bond should be taken for the due fulfillment of a contract. This security may be either—

- (a) a deposit of cash or Government Securities ;
- (b) a deduction of 10 per cent. from the monthly payment to be made on account of the work done ; or
- (c) personal securities of two persons of known probity and substance.

NOTE 1.—When entered with the execution of Departmental building works, the contractors shall pay :—

- (a) Security deposits (including earnest money) varying from one percent. to 10 per cent. of the estimated cost of the work according to the requirements of the case ; and
- (b) the prescribed percentage if any, by deduction from their bills. This percentage where no security deposit is taken, will vary from five per cent. to ten per cent. according to the requirements of the case. Where a security deposit is taken, the percentage (not exceeding ten per cent.) will be fixed to suit the requirements of each case, e.g., if it is fixed at 8 per cent. and the security deposit only amounts to five per cent. of the estimated cost of the work, then three per cent. should be deducted from every payment. If the percentage is fixed at ten per cent. and the security deposit only amounts to six per cent. then four per cent. should be deducted and so on.
- (c) Final payment to the contractors entered with Departmental building works shall not be made until the work has been completed to the satisfaction of controlling officer.

NOTE 2.—See also the note below Rule 444 (i) of the Posts and Telegraphs Manual, Volume II, in regard to the forms of security permissible in the case of contracts for conveyance of mails by motor vehicles.

448. Deposits made by contractors as security for due performance of their contracts will, if received in money, be treated exactly in the same way as ordinary deposits, and will not be credited in the Savings Bank, nor will interest be allowed upon them ; the amounts should be paid into Treasury as Miscellaneous Receipts. Application for refund of such deposits must be made to the Divisional Engineer in the case of the Engineering Branch or to the Postmaster General in all other cases, by the local officer, and must show the exact date and place of each deposit and by whom received.

449. When contractors lodge Government Securities as deposits, they must execute an agreement in Form Sec-24, and the Government Securities must be endorsed over to the Divisional Engineer under whom the contractors are to work. The Divisional Engineer will lodge them in the Treasury nearest to his headquarters, after having registered them in the Register of Bonds and Agreements in Form Sec-19. Interest may be paid to the depositor on application by the Divisional Engineer to the Treasury Officer.

NOTE.—Rules regarding the custody of Cash Certificates pledged as security by mail contractors will be found in Part II of Chapter V of the Posts and Telegraphs Manual, Volume II.

Exception.—In the case of the Postal Branch, the procedure laid down in Articles 435 to 442 also apply to Government Treasury Notes tendered as security by contractors.

450. Personal security of men known to be unquestionably able to meet the liability may be accepted on their furnishing bonds in the form adopted in similar cases by the Public Works Department, which form may be obtained from the nearest Executive Engineer.

451. The Postmaster General or the Divisional Engineer, as the case may be, must not apply for the return or sale of the Government Securities tendered by a contractor, nor refund the contractor's cash deposits, unless the contract has been duly and satisfactorily performed and until any amount forfeited by the contractor under his contract has been duly realised.

452. The Divisional Engineer may defer refund of a contractor's security pending settlement of any dispute with the same contractor regarding another contract. When Government Securities are returned to the contractor, the fact must be registered by the Divisional Engineer, besides the usual entry in the contractor's ledger. All bonds of contractors must be registered by Divisional Engineers in Form Sec-19.

Note.—In case any contracts are executed in the Telegraphs Traffic Branch of the Department, the procedure indicated above will be observed by the General Manager.

Earnest Money Deposits

452-A. In cases where earnest money is to be deposited, the intending tenderer shall deposit amount fixed for the contract concerned in any Post Office under receipt which shall be attached to the tender. The Post Office shall give full particulars of the depositor and the contract in the schedule of unclassified receipts.

Refunds

452-B. When a contractor is selected, a competent authority shall order refund of the deposits of earnest money to the unsuccessful tenderers through the Post Office where the earnest money was originally deposited. The Post Office shall give full particulars of the refund (together with the particulars of the original credit) in the schedule of unclassified payments.

Note.—This procedure shall also be followed when the selected contractor takes up the work by the specified date and the prescribed security is furnished by him.

452-C. In case a selected contractor fails to take up the work by the specified date, the earnest money deposited by him will be forfeited. Necessary intimation shall be furnished to the audit office for making suitable adjustment in the accounts.

CHAPTER 21.—Buildings and Railway Mail Service Vans

Register of Land and Buildings ..	453	Rents payable to Railway Administration ..	467
Inventory of Electric Fixings in Buildings ..	454	Joint Building ..	468
Assessment of rent ..	456	Sale and Purchase or Acquisition of Land and Buildings ..	469
Recovery of rents—		Inter-branch Transfer of Buildings ..	472
A—Residential Buildings ..	457	Dismantlement of Buildings ..	473
B—Buildings used partly as residences ..	458	Charges for Examination of Soil and Preparation of Plans and Estimates ..	474
C—Buildings partly occupied by the Posts and Telegraphs, Co-operative Credit Societies or Mutual Benefit Funds ..	466 A	Classification of Works ..	475
D—Recovery from Posts and Telegraphs, Congress and Recreation Clubs ..	466 B	Agency ..	476
E—Occupation by Posts and Telegraphs Officials of accommodation provided free of rent to Pakistan States ..	466 C	Assignment of Funds ..	477
F—Occupation by Posts and Telegraphs Officials of accommodation provided free of rent in the President's House ..	466 D	Submission of Estimates for Audit ..	480
		Accounts classification of works ..	481
		Payments to Contractors, etc. ..	482
		Completion Report ..	486
		Railway Mail Service Vans ..	487

Register of Land and Buildings

453. A Register of Land and Buildings (including Electric Installations) belonging to the Pakistan Post Office, Telegraph and Telephone Department is maintained by the Heads of Circles in the form of Loose Leaf Ledgers, Form A. C. G.-69. The Register is kept in four parts, one for each branch of the Department, viz., Postal, Telegraph, Telephone and Radio. In each part a separate folio is allotted to each building (including Electric Installation) or vacant plot of land and the folios for each branch of the whole Circle are numbered serially and collected in a binder of Loose Leaf Ledgers (in Form A. C. G.-69). A Register on the same lines is also maintained by the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned. At the end of December each year, additions and alterations to the cost of lands and buildings (including Electric Installations) debited to capital under the allocation rules during the previous year, will be communicated to the Heads of Circles by the Deputy Comptroller, P. T. & T. concerned in the form of correction slips for each folio. In the Circle Offices these correction slips will be pasted on the folios concerned in the Register after comparison with the completion reports received from the Departmental officers, the Public Works Department or the Military Engineer Service. Any discrepancies found in the correction slips may be settled in correspondence with the Deputy Comptroller, Posts, Telegraphs and Telephones, and corrections made, if necessary, in the next year's correction slips.

1. Whenever any building is sold, abandoned or completely dismantled, a note to this effect should be made by the Head of the Circle in the register of land and buildings maintained by him.

2. In the case of exchange of a departmental building for a building not belonging to the department, a similar note should be made in the Register.

3. When the ownership of a departmental building is transferred from one branch to another, the title concerned should be taken out from the binder of the transferring branch and kept in the binder of the branch to which the building has been transferred.

4. In all cases of purchase or acquisition of land and building, the necessary particulars should be recorded in a Data Form which should be placed in the binder of the branch to which the building belongs.

5. Register of Lands and Buildings in respect of Store Yard and Workshops buildings are maintained by the Controller of Telegraph Stores and Superintendant, Telegraph Workshops, respectively and the correction slips mentioned in this article in respect of these buildings are therefore sent by the Deputy Assistant General, Posts and Telegraphs Branch, concerned to these officers.

453-A. In order to keep a systematic and complete record of the buildings including subsequent additions and alterations of a capital nature the cost of which is under the rules in Chapter 3, debited to working expenses, a subsidiary register will be maintained in Form A. C. G.-69 (a) in the Circle and the Divisional Office. The register will consist of loose sheets—a page being used for each individual building. Two copies of the register will be prepared, one of which will remain as office record in the Circle or Divisional Office and the other sent to the officers responsible for the control of the building.

Note.—Subsidiary Registers as mentioned in this Article in respect of Store Yard and Workshop buildings are maintained by the Controller of Telegraph Stores and Superintendant, Telegraph Workshops, respectively.

Inventories of Electric Fittings in Buildings

454. Divisional Engineers and others who are responsible for the construction of, and repair to, electric installations in buildings belonging to the Department will each maintain an inventory of electric fittings in Form General 19. An extract from the Register of Lands and Buildings showing particulars of the outlay incurred every year on electric fittings in each building will be received by each Divisional Engineer and others from the Head of the Circle for agreement with the findings made in the inventory.

Divisional Accountants should, where possible, be entrusted with duty of periodically reviewing the subsidiary register in Form A. C. G.-69 (rule 453-A) in order to ensure that the standard rents of the building are recalculated from time to time as required by Supplementary Rule 324.

The Head of a Circle should furnish the Audit Officer concerned along with the statement prescribed in Article 455-A, not later than the 20th September of each year, with an annual certificate that standard rents have been revised during the year, where necessary, under Supplementary Rule 324.

455. Deletions.

Assessment of rent

455. The responsibility for the proper assessment of rents of residential buildings belonging to the department and for communication of the rents thus assessed to the Officer-in-Charge of buildings devolves on the Head of the Circle. In every case in which a new residential building is constructed or the rent of an existing building is proposed to be revised owing to additions made to the building or other causes, a rent revision statement should be forwarded by the Head of the Circle to the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned for verification of the Capital cost entered therein and return.

Note.—This statement applies equally to assessment of rents on houses built up.

Recovery of rents

A.—Residential Buildings

457. The recovery of rents from officers occupying residential buildings will be made by deduction from their pay bills through the disbursing officers concerned in accordance with the procedure described in Articles 458 to 463.

1. Amounts due in respect of the rent of furniture and moveable effects, sanitary, heating and electric installations, if any, and on account of the value of articles of furniture and other Government property lost or damaged by an occupant, as well as any other dues (e.g., share of taxes and dues of rent, water supply, etc.), which alone or in conjunction with the rent, may also be recovered by deduction from pay bills in accordance with the rules in Articles 458 to 463. The taxes and other dues due from a quarry will also be recovered in the same way from the occupants of the quarry, unless they are specially exempted under the orders of competent authority. Disbursing officers will pay to the local authority (e.g., Municipalities, Cantons or Communes, etc.) the rates and taxes assessed and due to such authorities.

458. To enable the Audit Office to see that there are no omissions of recovery of rent in respect of any residential buildings in a Circle, the Head of the Circle should furnish a complete list of such buildings including buildings leased from private parties in Form A. C. G.-71. The list should be prepared in the manner indicated below :—

- (1) After the particulars in columns 1, 2, 3, 4, 5 and 10 are embodied in the form, it should be printed ;
- (2) Columns 1-3 should contain the number and names of all residential buildings, whether rent payable, vacant or rent-free but which would become rent payable with the change of incumbents, other rent-free and leased buildings being shown in separate sections thereof ;
- (3) Column 4 should show the rent fixed for each building, except in the case of rent-free buildings which are shown in a separate section of the list ;
- (4) The buildings should be given a serial number to run throughout the Circle, those in charge of each office, e.g., the Superintendent of Post Office, the Divisional Engineer, Telegraphs, the First Class Postmasters, etc., being shown in consecutive order ;
- (5) The printed lists should be arranged and broken up in parts showing in each part only those quarters which are dealt with by the officer who submits the return of rents in Form A. C. G.-71. A copy of this form thus printed should then be furnished to the Audit Office to serve the purpose of an authorised list of buildings. Sufficient number of copies of this printed form should be supplied to Officers-in-charge of buildings for submission by them of monthly returns to Audit (Article 459).

Alterations in the list necessitated by additions, deletions, etc., should only be made on the authority of the Head of the Circle and should be communicated by him from time to time to the Audit Office as well as to the Officer-in-charge of buildings.

459. (a) A monthly return of rents of residential buildings in the prescribed form (A. C. G.-71) will be prepared in triplicate by the Officer-in-charge of the buildings who must fill in the columns 4 to 7 and 9 and 11 as well as the heading of the Form. Municipal and other taxes payable by Government in respect of the residence not being in the nature of house or property tax which are recoverable from the occupants should also be noted in the monthly return of rents in column 11 as a separate item. One copy will be sent by the Officer-in-charge to the drawing officer (in the case of rents recoverable from non-gazetted Government servants

whose pay is drawn by the head of the office in an establishment pay bill) or so the tenant himself if he draws his own pay bill and two copies to the disbursing officer. For non-quartered Government servants, there should be a single consolidated return. A separate return should, however, be prepared in respect of each tenant who draws his own pay bill. The Officer-in-charge should see that one copy of the rent return is sent back to him by the disbursing officer with a certificate of recovery.

Exception.—Procurers of 1st class Head Office will prepare the return of rents in respect of residential buildings in triplicate and send one copy to the Divisional Superintendent concerned for check by him to Officer-in-charge of each building.

NOTE 1.—For the definition of the expression "Officer-in-charge of the buildings" see Rule 319 of Posts and Telegraphs Manual, Volume II (General).

NOTE 2.—As tenants of buildings owned entirely by one branch are creditable to that branch, it is necessary that separate returns of rents should be prepared for buildings owned by each branch, viz., Post Office, Telegraphs, Telephone and Radio. In the case of a building belonging to one branch but occupied by an officer of another branch of the Department, separate returns should be prepared and forwarded to the drawing and disbursing officers of the occupant of the building.

NOTE 3.—It should be clearly understood that the rent payable shall not exceed 7-1/2 per cent. of the occupants' emoluments.

NOTE 4.—In the case of Government servants who draw their own pay bills, the return will be filled up from the information contained in the pay slip received from the Audit Office. When such a tenant goes into occupation of a residence, the Officer-in-charge of the building will intimate the fact to the Audit Office and call for a pay slip. In the case of non-quartered Government servants, the necessary particulars should be obtained from the head of the occupant's office.

NOTE 5.—The two copies sent to the disbursing officer must reach that office by the 25th of the month for which the rent is recoverable, short or excess credits if any, being adjusted in a subsequent month.

(b) The disbursing officer will, after effecting recovery, fill in columns 12 and 13 in each copy of the rent statement. One copy will be sent to the Audit Office in support of recoveries shown in the bills and the other copy returned to the Officer-in-charge with a note as to the actual recoveries made.

1. Disbursing Officer should recover the amounts specified in the return without other reference to the tenant and note in the return the particulars of emoluments, and of charges thereon, in respect of Government servants whose rent is limited to a percentage of such emoluments.

469. The Officer-in-charge of the building will be held entirely responsible for seeing that the full amount of the rent recoverable under the rules is duly realised in each case.

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

2. If the head of an office or a disbursing officer becomes aware that the emoluments of a Government servant have been changed in respect of a period during which he occupied a departmental building at some other station or stations, he should see that the intimation of the change to his emoluments is given to the Officer-in-charge of the building concerned to enable him under the orders of rent when necessary. In the case of officers in which Divisional Accounts have been posted, this work may be performed by the Divisional Accountants.

3. When accommodation in excess of the sanctioned free rent is occupied by an officer of the Telegraph Traffic, Engineering or Wireless Branch, the rent on the excess accommodation shall be assessed by the Divisional Engineer concerned in accordance with the rate prescribed in Rule 391 of the Posts and Telegraphs Manual, Volume II (General Regulations), and a letter of assessment will be sent by him to the Head of the Circle for inclusion in his register of rents. The Head of the Circle will forward a copy of the letter of assessment to the Officer-in-charge of the building, who will see that the demand is duly included in his return of rent.

461. In the case of vacation of quarters by a Government servant before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for the broken period should be made at once, so that the amount due may be recovered before his departure in case his pay for the period is disbursed to him by that date. If, however, the pay is disbursed to the officer at the same office at the beginning of the next month or is noted in his last pay certificate for payment at another disbursing office, the demand should be noted for recovery from the next pay bill or entered in the late-pay certificate, as the case may be. In the latter case, the disbursing officer will forward both copies of the rent return to the new disbursing office and send an intimation to this effect to the Officer-in-charge of the building.

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

463. The Officer-in-charge of the building will also realise all other revenues of the Department in respect of lands and buildings, e.g., rent of vacant plots and buildings, sale proceeds of compound produce, etc., and duly inform the Audit Office to enable the latter to watch the credit.

B.—Buildings used partly as residences

464. Rents due from officers not entitled to rent-free quarters and using as residences portions of buildings belonging to, or hired by, the Department for official purposes will be realised in the same way, as rents of residential buildings belonging to the Department (vide Articles 458 to 463). In every such case, the Head of the Circle will forward to the Officer-in-charge of the building and to the Audit Office a copy of the letter of assessment from the Divisional Engineer, Telegraphs, for the portion of the building used as a residence.

Note.—The full amount of the rent payable for a building hired by the Department will be sanctioned by the competent authority and drawn in the establishment pay bill.

465. In every case in which a portion of a residential building belonging to the Department is used for office accommodation, the Head of the Circle will forward to the Officer-in-charge of the building and to the Audit Office a copy of the letter of assessment from the Divisional Engineer, Telegraphs, for the portion of the building used as a residence to enable the Officer-in-charge to make the necessary deduction, if any, in realising the rent from the occupant.

466. In every case in which an office is accommodated in a private building hired by an officer for purposes of residence, the rent for the portion used for office accommodation will be assessed by the Divisional Engineer, Telegraphs, and will be sanctioned by the competent authority as an establishment charge.

C.—Buildings partly occupied by the Posts and Telegraphs Co-operative Credit Societies or Mutual Benefit Funds

466-A. In every case in which a portion of building belonging to or hired by the Department is occupied by Posts and Telegraphs Co-operative Credit Societies or Mutual Benefit Funds, the Head of the Circle will forward to the Officer-in-charge of the building and to the Audit Office, a copy of the letter of assessment from the Divisional Engineer, Telegraphs, for the portion of the building used by

them to enable the Officer-in-charge to realise the rent from such Societies and Funds. Recoveries are also to be made from them on account of a proportionate share of rent for electric installation in the building and for the consumption of electric energy. These recoveries will be made in the same way as those of rents of residential buildings belonging to or hired by the Department (vide Articles 458 to 464).

A certificate to the effect that the amount charged to Government is correct, should be furnished to the Audit Officer by the competent authority in respect of charges which are partly recoverable from private persons and partly borne by Government.

D.—Recoveries from Posts and Telegraph Canteens and Recreation Clubs.

466-B. (a) *Rent for accommodation.*—P. & T. Canteens and Recreation Clubs which are provided with departmental accommodation or open space should pay a nominal rent of Rs. 1 per annum.

(b) *Rent on electric, water and sanitary installations.*—All P. & T. Canteens and Recreation Clubs are exempted from payment of charges for electricity, water and sanitary installations when such services are provided. They are also exempted from the payment of charges for water and electricity consumed for lights and fans. In cases, however, where the canteens consume electricity for purposes other than lights and fans, they should pay the actual cost of it.

Note.—The above concession is not admissible to canteens run by contractors, who will be required to pay the full charges on account of:—

(i) rent for accommodation, electric, water and sanitary installation, and

(ii) Consumption charges of water and electricity.

(c) *Municipal Taxes.*—All Recreation Clubs are exempted from payment of municipal taxes which are in the nature of property tax. All other taxes should be recovered in full from the clubs concerned. [These orders have effect from the 12th November, 1941 except in the extent stated in clause (d).]

E.—Occupation by Posts and Telegraphs Officials of accommodation provided free of rent by Pakistan States.

466-C. No rent should be recovered from Posts and Telegraphs officials employed in Pakistan States for their occupation of accommodation provided free of rent by the States, though they may not be eligible for the concession of rent-free quarters or house rent allowance in lieu as a condition of service.

F.—Occupation by Posts and Telegraphs Officials of accommodation provided free of rent in the President's House

466-D. No rent is to be recovered from the clerks and postmen attached to the President's Camp Post Office at Islamabad for the rent-free accommodation supplied to them.

Rent is also not payable by the Pakistan Post Office Department for such accommodation.

Rents payable to Railway Administrations

467. Whenever accommodation is required by the Department at a Railway Station or on Railway land and a building is constructed for the purpose by the authorities, the rent payable to the Railway Administration will be sanctioned by the competent authority and a copy of the sanction specifying the date from which the rent will be paid sent to the Audit Office. (See note 1 below Rule 529 of the Posts and Telegraphs Manual, Volume II). Claims for rent submitted by Railways will be countersigned by the Head of the Circle before the necessary debits can be raised against the Pakistan Post Office/Telegraph and Telephone Department.

1. Claims for rent of locomotive quarters provided by the Railway and Canal Authorities will be countersigned by the Divisional Engineer concerned (vide Rule 609-A of the Posts and Telegraphs Manual, Volume II).

Note 1.—The Railways are also entitled to interest on the capital outlay during the period of construction which is allowed by calculating interest on half the sanctioned outlay at the beginning and at the end of the year at the rate charged by the Central Government for advances to the Provincial Loans Fund, etc., for the year. The amounts claimed by the Railway on this account should be adjusted in the Posts and Telegraphs accounts under fixed house rent and ground rent, etc., under contingencies in the relevant Abstracts.

Note 2.—The rules regarding the liability of the Pakistan Post Office/Telegraph and Telephone Department consequent on the surrender of the building (including the Electric fittings provided in the buildings) specially constructed by the Railway Department, for the use of the Pakistan Post Office/Telegraph and Telephone Department or in case of such buildings being damaged or destroyed by earthquake, fire, erosion of the sea or other unforeseen circumstances, are given in Rules 529-A and 529-B of the Posts and Telegraphs Manual, Volume II.

Joint Building

468. (a) Any expenditure on account of additions, renewals and replacements and repairs pertaining to a joint building is debitable to the owning branch.

(b) The rent, which is payable to the owning branch for the accommodation occupied by other branches, should include interest on capital outlay, contribution for depreciation and maintenance and repairs. It should also include incidental charges such as, pay, allowances, etc., of constables, chowkidars, municipal taxes, etc., but it will not include charges for electric current which should be allocated between the branches concerned.

(c) In order to determine the rent payable to the owning branch by other branches occupying the building, the Heads of Circles will collect the statistics and send them to the Audit Office concerned for necessary action and return. On receipt of the same from the Audit Office the rent will be determined by the Head of the Circle and intimated to the Director General, the total charge being apportioned on a floor area basis, i.e., the area occupied by the various branches, the areas of verandahs being neglected.

(d) The incidental charges in connection with buildings in joint use by the Traffic and Engineering Branches should not be allocated separately, but the branch which is mainly concerned with such charges should budget for and disburse the amounts, a separate account being maintained for the Telephone portion of these charges.

(e) Before the end of the month of July every year, the Director General will communicate to the Comptroller, Posts, Telegraphs and Telephones the figures for rents payable by one branch to another to enable the latter to effect the necessary inter-branch adjustments.

Note 3.—For definition of the term "joint buildings" see Chapter X of the Posts and Telegraphs Manual, Volume II.

Note 2.—The procedure described in the above Article does not apply to Departmental or rented buildings occupied by combined Post and Telegraph Office in respect of which a separate adjustment is made in the office of the Comptroller, Posts, Telegraphs and Telephones. The amount of rent payable by the Telephone Branch in respect of combined Post and Telegraph Office departmental buildings in which Telephone Exchanges are located is, however, calculated on the floor area basis and for this purpose the Director General is required to submit to the Comptroller, Posts, Telegraphs and Telephones, before the end of July every year, a statement showing the necessary details.

Note 3.—The adjustment in respect of rented buildings occupied by Post, Telegraph or Radio Office and Telephone exchanges jointly, will be made by the respective branch audit offices in accordance with the conditions laid by the Head of the Circle concerned showing the apportionment of rent payable by one branch to another, as prescribed in Note 2 to Article 314 of the Posts and Telegraphs Account Code.

Sale and Purchase or Acquisition of Lands and Buildings

469. On completion of the purchase or acquisition of a plot of land or a building, the fact should be reported by the stationing authority to the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned. This report should contain full information in regard to the date of the occupation, purchase price (including incidental charges, e.g., payments to the Public Works Department or Military Engineer Services, land acquisition fees, etc., etc.). The various plans and estimates that may have been prepared by the Public Works Department or the Military Engineer Services or received from the revenue authorities and the title deeds should be recorded in the circle office when they will be examined by the Inspecting Audit Officer.

470. In the case of sale, an estimate should be prepared by the Head of the Circle and proper sanction should be accorded by him unless it is beyond his power of sanction in which case the sanction of the competent authority should be obtained and forwarded to the Audit Office. The Head of the Circle should also submit a report to the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned, which should contain information in regard to the sale-price of the land and building, the party to which the property is sold, etc. In all cases of sale, the Head of the Circle should invariably refer to the Register of Lands and Buildings (Form A. C. G.-69) maintained by him where the original values are recorded.

471. Deleted.

Inter-branch Transfers of Buildings

472. Similarly, in cases of transfers of buildings from one branch to another within the Department, the Head of the Circle should obtain the sanction of the Director General and submit to the Comptroller, Posts, Telegraphs and Telephones a report containing the necessary information. In order to avoid complications in the accounts, the actual transfer of the assets should take effect from the beginning of the next financial year, i.e., from 1st July. In the case where a building is actually occupied by the new branch before that date, that branch will pay rent to the owning branch till the end of the financial year.

Dismantlement of Buildings

473. When it is decided to dismantle a departmental building or a portion of it the dismantlement of which would affect the value of the building, an estimate should be prepared by the Head of the Circle and proper sanction accorded

by him unless it is beyond his power of sanction in which case he should obtain the sanction of the competent authority. He should also submit to the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned, a report containing the necessary information.

NOTE.—The capital value of the portion of the building dismantled when it is not separately ascertainable from the Register of Lands and Buildings should be determined on the basis of plan, or floor area according as the building is one or more than one storied.

Charges for Examination of Soil and Preparation of Plans and Estimates

474. Expenses attendant upon the examination of the soil for foundation and preparation of plans and estimates of the works sanctioned by the competent authority should be treated as outlay on works and not as contingent charges, the necessary provision being made under the service head concerned in the estimate according to the sum involved.

Classification of Works

475. Works connected with Post Office/Telegraph and Telephone Buildings may be divided into the following classes :—

- (a) Major works.
- (b) Minor works.
- (c) Repairs, and
- (d) Electrical Installations.

Detailed rules regarding classification of works will be found in Chapter X of the Posts and Telegraphs Manual, Volume II.

Agencies

476. Rules regarding the employment of agencies for works connected with the construction, reconstruction and repairs of departmental buildings and of electric installations will be found in Chapter X of the Posts and Telegraphs Manual, Volume II.

Allotment of Funds

477. At the beginning of each year, and at other times as occasion arises, the Director General allots funds to Heads of Circles, including the Controller of Telegraph Sticks and Superintendent, Telegraph Workshops, in respect of all buildings and electric installation works, major, minor, petty and repairs, to be executed whether departmentally or through the agency of the Pakistan Public Works Department, a Provincial Public Works Department or the Military Engineering Services. A copy of each letter allotting funds is furnished to the Audit Office concerned.

Every sanctioning authority at whose disposal funds for works and repairs, etc., are placed, shall maintain a Register of Allotments in the prescribed form, in accordance with the instructions laid down in Chapter VII of the Engineering Account Code, for each head under which allotment is made.

NOTE.—Detailed rules regarding provision and allotment of funds will be found in Chapter X of the Posts and Telegraphs Manual, Volume II.

478. Funds are allotted to Divisional Engineers, Telegraphs, by the Heads of Circles out of the amounts placed at their disposal by the Director General and a copy of the order is, in every case, sent to the Deputy Comptroller, Posts, Telegraphs & Telephones concerned.

479. *Deland.*

Submission of Estimates for Audit

480. (a) All Estimates for works not exclusively chargeable to "Working Expenses" relating to all branches (Postal, Telegraph, Telephone and Radio) Whether executed through the agency of the Public Works Department or the Military Engineer Services or through the Departmental Agency, when these are to be sanctioned by the Director General or other higher authorities, will be submitted after sanction to the respective Deputy Comptroller, Posts, Telegraphs and Telephones, for scrutiny of allocation. A provisional allotment of funds will be made by the sanctioning authority when according sanction and this will follow the unaudited allocation shown in the estimate. If necessary, this allotment will be suitably modified on receipt of the estimate with the correct allocation as certified to by the Deputy Comptroller, Posts, Telegraphs and Telephones. Both the provisional and final allotments will distribute the total amount under major, minor and sub-heads separately.

(b) To enable the respective Deputy Comptroller, Posts, Telegraphs and Telephones to check the allocation of the estimate, he should be supplied the necessary information in Form A. C. G-72 which should accompany the estimate with the allocation duly noted in the space provided for the purpose in the form.

NOTE 1.—The following instructions should be followed in filling up the form :—

- (i) Part I of the form should be completed when there is an identifiable addition or new construction and no element need be made to allocate to this part the work and all replacement over original cost.
- (ii) Part II should contain itemising not only in case of purely replacement works, but also in case of works which involve the demolition of existing structures.

NOTE 2.—For purposes of allocation, the original cost of replaced structures should be determined by a reference to the register of buildings, but in case the information is not available in the register, an estimate of the original cost should be obtained from the Engineers of the Public Works Department referring them to Explanatory Note 25 (ii), Appendix 4, to the Public Works Account Code.

(c) The allocation certified to by the Deputy Comptroller, Posts, Telegraphs and Telephones, in the estimates should be communicated to the Executive Engineers or to the Departmental officers, as the case may be, in order to enable them to classify the charges correctly in their accounts.

(d) In the case of sale, abandonment or dismantlement of a departmental building, an estimate should be submitted to the respective Deputy Comptroller, Posts, Telegraphs and Telephones, for necessary action.

Accounts classification of works

481. The accounts classification of works and repairs to Posts and Telegraphs buildings and of electric installations is given below :—

A. *Major head*—69—Capital Outlay on Post Office Department.

Minor head—A-1—Capital Outlay on New Assets of the Post Office Department.

Minor head—A-II—Post Office Department—Renewal and Replacement of Wearing Assets debitable to Renewals Reserve Fund.

Major head—XIX—P. O. Dept.—Deduct—Working Expenses.

Minor head—Abstract I—(For the sub-divisions, sub-heads and detailed heads under the above Major and Minor Heads Appendix 4 to this Book pertaining to Post Office Department may be referred to.)

II. Major head—69-A—Capital Outlay on Telegraph and Telephone Department.

Minor head—B-I—Capital Outlay on New Assets of the Telegraph and Telephone Department.

Minor head—B-II—Telegraph and Telephone Department—Renewals and Replacement of Wearing Assets debitable to Renewals Reserve Fund.

Major head—XIX-A—Telegraph and Telephone Department—Deduct Working Expenses.

Minor head—Abstract I and Abstract J (For the sub-divisions, sub-heads and detailed heads under the above Major and Minor Heads Appendix 4 to this Book pertaining to Telegraph and Telephone Dept. may be referred to.)

Note.—The initial cost in laying out a garden in a departmental building and also all expenditure (including or non-including) on gardens should be treated as Revenue expenditure (vide Rule 379 of the Posts and Telegraphs Manual, Volume II). Except that the cost of planting shade trees in the compounds of residential buildings and of transplanting soil in a portion of the compound meant for a garden, if the nature of the existing soil renders such transplantation necessary in order to form a garden, will be chargeable as Capital expenditure on the property.

Payments to Contractors, etc.

482. The circumstances in which the employment of private contractors may be sanctioned by departmental officers for works connected with buildings have been prescribed in Chapter X of the Posts and Telegraphs Manual, Volume II. Rules relating to advances and other payments to contractors, contractors' bills, contractors' ledger, etc., will be found in Chapter IX of the Initial Account Code, Volume II (Engineering Account Code).

1. Rules relating to grant of emergency advances will be found in Chapter II of this Code.

483. In the case of works to be executed by departmental agency, the full amount sanctioned should not be drawn in advance. Only amounts required for immediate disbursement should be drawn and accounted for in the same month. If, however, circumstances so require, the full amount should be drawn in advance and treated in the accounts as an "Advance" and the local officer should be held personally responsible for seeing that the amount is adjusted as soon as possible and that the unexpended balance is credited by the end of the year without fail.

Note 1.—Such works would ordinarily be runners' huts or small buildings.

Note 2.—"Advances" of the kind referred to in this rule are treated in the accounts as "Miscellaneous Posts and Telegraphs Advances" under the Minor Head "Suspense Accounts (Posts and Telegraphs) sub-divided into Major Head "Suspense Accounts" in Section—P—Deposits and Advances—Part IV—Suspense" (vide Rule 3 under clause (1) of Article 106).

483-A. In cases where the Post Office branch is entrusted with a particular work, the amount required for immediate disbursement by the Supervising Officer will be advanced by the Head Post Office on a simple receipt form (No. A. C. G.-17) and charged in the schedule of unclassified payments supported by the receipt. A schedule docket in Form No. A. C. E.-58 should be prepared for such works and submitted to audit along with the respective schedules of unclassified payments in which the advance is charged. Claims for payments on account, if the work is not completed, or those for final payments on completion of the work, will be preferred in Form No. A. C. E.-18 and submitted through the Supervising Officer to the Head Post Office which advanced the amounts, for payment. The amount of advance made previously should be shown separately in the bill as a deduct entry, the number of item in the particular month's schedule of unclassified payments in which it was accounted for being specified. After payment the gross and the net amounts as shown in the bill in respect of each work will be entered in the monthly schedule docket in Form No. A. C. E.-58. The total amount paid on each day will be charged in the Treasurer's Cash Book, Head Office Summary and the Head Office Cash Book against a separate head "Works charges". At the close of the month the schedule dockets, contractors' bills, etc., will be forwarded to the Audit Office along with the Cash Accounts for the month.

NOTE 1.—Payments to contractors not governed by the rules laid down in Chapter IX of Posts and Telegraphs Initial Account Code, Volume II.

NOTE 2.—The bills prepared by contractors in their own forms may be accepted provided they comply with the conditions laid down in the Posts and Telegraphs Initial Account Code, Volume II.

483-B. In cases where a Postmaster is entrusted by the Head of the Circle with the execution of petty repairs to Post Office buildings the expenditure on such works should be incurred by the Postmaster from the funds provided to him to meet the requirements of the Post Office and charge in the Schedule of unclassified payment with brief particulars.

484. In the case of repairs to buildings executed by the Engineering Branch, the following procedure will be observed in making payments to contractors employed for the purpose :—

On receipt of a certificate of completion of the work from the officer authorised to supervise the work, the Divisional Engineer or any officer authorised by him will make full payment and obtain a receipt in duplicate. When there is likely to be any delay in making full payment, payment on account not exceeding 75 per cent. of the estimate may be made, the balance being paid on receipt of the supervising officers' certificate. Care must be taken not to pay on account more than the value of the work done.

485. Amount of contractors' bills paid by the Divisional Engineer will be debited against the allotments noted in the Allotment Register. The duplicate copy of the receipt given by the contractor together with a copy of the approved estimate and the completion certificate will be filed in the Divisional Office, the original receipt being submitted to the Audit Office in the usual way.

485-A. In the case of works costing Rs. 1,000 and more executed either departmentally or through the contractor, a measurement book should be maintained by the officer under whose supervision the work is to be carried out to record the measurement at each stage of the work done. The officer concerned after passing the bill should attach the record of measurement to it. When the official entrusted with the immediate supervision of the work is unable to maintain the measurement book for want of technical knowledge, it should be done by the building over-

Completion Report

486. (a) When a work is executed through the agency of the Public Works Department or the Military Engineer Services for which an estimate has been received in the Audit Office for scrutiny of allocation, the Heads of Circles, the Controller of Telegraph Stores or the Superintendent, Telegraph Workshop, as the case may be, will submit to the Audit Office a completion report in Form A. C. G-73. They should themselves compile the report where necessary from information, obtained from the Engineers of the Public Works Department or the Military Engineer Services, as the case may be.

(b) When a work executed through the departmental agency for which an estimate has been received in the Audit Office for scrutiny of allocation is completed, a completion report in Form A. C. G-73 will be forwarded by the departmental officer direct to the Head of the Circle, who, in his turn, will forward it to the Audit Office. Completion reports for Electric Installation works should, however, be prepared in Form A. C. E-26.

486-A. (1)-A statement showing, separately under "69—Capital Outlay—A-I/A-B-I—New Assets" and "69—Capital Outlay—A-II/A-B-II—Expenditure debitable to Renewals Reserve Fund" and for each branch of the Department, the expenditure on account of construction and reconstruction of Posts and Telegraphs buildings (including Electric Installation) executed during the year in each circle through each departmental agency (Postal, Telegraph Traffic or Telegraph Engineering) will be forwarded by the Heads of Circles, Controller of Telegraph Stores and Superintendent, Telegraph Workshop, so as to reach the Audit Office by the 20th May of the succeeding year.

(2) The statement referred to in (1) above will also show separately the total expenditure under Working Expenses during the year in respect of building works carried out in each circle by each departmental agency on behalf of another branch of the Department.

Railway Mail Service Vans

487. All estimates for construction or renewal and replacement of Railway Mail Service Vans exceeding Rs. 250 should, after sanction, be submitted by the Head of the Circle to the Deputy Comptroller, Posts, Telegraphs and Telephones concerned, for scrutiny of allocation. The original allocation should be furnished by the Head of the Circle on the estimates and they will be returned by the Deputy Comptroller, Posts, Telegraphs and Telephones, with the correct allocation endorsed thereon.

488. The allocation furnished by the Deputy Comptroller, Posts, Telegraphs and Telephones, should be the basis for allotment of funds. A register of Railway Mail Service Vans should be maintained in the Circle Office in Form A. C. G-69. At the end of December each year total booked expenditure in respect of the previous year will be communicated by the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned in the form of correction slips which should be pasted in the respective folios of the Register and comparisons made as prescribed in Article 453.

489. If a Completion Report is received from the Railway authorities, the Head of the Circle should transmit the document to the Deputy Comptroller, Posts, Telegraphs and Telephones, concerned.

499. If a van owned by the Department is sold or abandoned as useless, or otherwise disposed of, the fact should be intimated to the Deputy Controller, Posts, Telegraphs and Telephones, concerned, with full particulars of the case in order that an adjustment may be made to relieve the Capital Account. A note should also be made in the Register of vans maintained by the Head of the Circle.

ANNEXURE

Procedure relating to the recovery of rent of the Public Works Department buildings in Karachi, occupied by the staff of the Pakistan Post Office Telegraph and Telephone Department—

1. The Rent Officer, Pakistan Public Works Department, prepares statement of Demands in Form D separately for each Gazetted Officer and a combined statement for all non-Gazetted Officers of an Office.

Two copies of this statement are received from the Rent Officer on or before the 20th of the month, in the case of Non-Gazetted Government servants by the Head of the Office in which the Government servant concerned is employed, while in the case of Gazetted Officers, one copy is received by the Head of the Office, and the other by the Disbursing Officer.

Summary of Rent

2. Recoveries as shown in the demand statements are made by book adjustments from pay bills by the Heads of Offices in the case of Non-Gazetted Government servants and by the Accounts Officers in the case of Gazetted Officers. Recoveries for the period for which no demand statements are received should be made at the rates shown in the last demand statement. The Officers responsible for the recovery will have no option of changing the rate of recovery, except under the authority previously obtained of the Rent Officers. They will be further responsible for seeing that the amounts shown in the demand statements are recovered from the persons concerned without prior reference to them, vide Rule 221 of T.R., and without regard to the fact that a representation is being or has been made, against the assessment. A reference to the number and date of the demand statement should be recorded in the pay or leave salary bill against the rent deductions.

NOTE 1.—If a Government servant vacates a Government residence before the end of the month, on account of transfer, leave, retirement, etc., it will be the duty of the Head of his office to recover, in cash, if necessary the amount of the rent due from the tenant up to the date of the vacation of the residence or the date from which the surrender of the residence is accepted by the Estate Officer, whichever is later, at the rate shown in the demand statement before the Government servant makes over charge and to remit the amount realised to the Rent Officer. If, however, this is not possible in exceptional cases, an intimation of the fact together with the name of the officer to whom he has been transferred, or the Disbursing Officer from whom he draws his pay, leave salary, or pension should be forthwith given to the Rent Officer and also recorded in the remarks column of the spare copy of the demand statement.

NOTE 2.—In the case of discharge, death and dismissal, dues of a Government servant should not be settled up unless a final bill or no demand certificate is obtained from the Rent Officer.

3. Before the 5th of the month succeeding that to which the rent relates, the Head of the Office or the Disbursing Officer as the case may be, will return the demand statement with column 12 thereof filled in. Demand statements having a longer currency than a month, will, however, not be returned before the 5th of the month succeeding that to which the last date relates. In those cases columns 12-A to M will continue to be filled in monthly in the office concerned and a statement of rents realised in form "E" will be furnished to the Rent Officer before the 5th of the month succeeding that to which the rent relates, the demand statement itself being returned to the Rent Officer by the 5th of the month succeeding the period shown therein.

NOTE.—If any bills containing rent realisations are cashed after the 5th of the month, a supplementary statement of rents realised in form "E" shall be furnished to the Rent Officer on the last day of the month. Column 3 of the Supplementary Statement will be a progressive total of recoveries made during the month.

Verification of emoluments

4. Statements of emoluments where the 50 per cent. rule operates [F.R. 43-A IV (a) and F.R. 43-B IV (b)] will be maintained by the Rent Officer for each financial year in form F. For each office separately for Gasetted Officers and Non-Gasetted Government servants. It will be sent by the Rent Officer to the head of the office on the 25th of each month beginning with the month of July. The latter will return it to the Rent Officer by the 5th of following month. When the statement for the month of July is received by the head of the Office, he will record on it the emoluments drawn by each person for that month. In subsequent months he will put a dash against the entries where no change is required and fill in the changed rate of emoluments in other cases specifying the date from which it came into force and inviting special attention to it in the memo. returning the statements.

Issue of correction slips

5. On the basis of the changed emoluments, or for other valid reasons, e.g., remarks by the head of the office or the Disbursing Officer on the statement of rents received (Form E) the Rent Officer will issue correction slips, in Form G to the demand statements which have a longer currency than a month, on a date which will be fixed by mutual agreement between the Rent Officer and the head of the office. Recovery will then be made in future according to the rate shown in the correction slip. The correction slip and its office copy will be pasted by the head of the office or the Disbursing Officer, as the case may be, and the Rent Officer respectively on their copies of the demand statements, against the relevant entry and the amended total amount of demand placed below the previous total indicating the month from which it is operative. In addition to the correction slips, there will be a statement for additional items.

Miscellaneous

6. All bills relating to Government servants stationed at Karnachi, containing claims for arrears of emoluments should be supported by a certified statement as to whether or not the Government servant occupied a Government residence during the period in question, and if he did, whether the changed rate of emoluments with the date from which it came into force, had been intimated to the Rent Officer as required by paragraph 4 of these rules.

CHAPTER 22.—Service and other Funds

General Rules	491	Post Office Insurance Fund	517
Provident Funds	505	Pakistan Posts and Telegraphs Department Compensation Fund	518
Civil Service of Pakistan Family Pension Rules	506	Pakistan Post Office and Telegraph and Telephone Departments Retirees Reserve Fund	519
Superior Services (Pakistan) Family Pension Fund	506-A	Widows', Orphans' and old age Pension Contributions	520
National Health Insurance Contributions	512		

General Rules

491. Subscriptions to a Service or Provident Fund of Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills.

(Rule 600 of T. R.)

1. This rule applies also to Service Funds for Military Officers, *s.g.*, the Pakistan Military Service Family Pension Regulations and the Military Widows, and Orphans, Fund.

[Rule 602 (7) of T. R.]

492. Subscriptions to the other funds named below may be received only under the special instructions of the authorities of the Fund received through the Auditor General :—

- Post Office Insurance Fund.
- Bengal Unconventured Service Family Pension Fund.
- Bengal Service Family Pension Fund.
- General Family Pension Fund.
- Hindu Family Annuity Fund.
- Bengal Christian Family Pension Fund.

The subscriptions of Government servants and Government pensioners to these Funds are recoverable by deduction from the pay or pension bills of the subscribers; except that, in the case of the General Family Pension Fund, the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund, such subscriptions may, at the option of the subscriber, be paid in cash either direct to the Fund concerned or at a Government Treasury. (See Article 494).

(Rules 601 and 603 of T. R.)

493. The subscriber is himself responsible for seeing that proper deduction is made from his bills, though, for his convenience, it has been ruled (*vide* Article 225) that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

(Rule 600 of T. R.)

494. Subscriptions in cash are ordinarily payable only to the authorities of the Fund, but in the following cases, cash, if tendered, may be received at disbursing offices :—

- (a) Civil Service of Pakistan Family Pension Rules.
- (b) Superior Services (Pakistan) Family Pension Fund Rules.
- (c) Civil Engineers' Provident Fund.
- (d) Hindu Family Annuity Fund.
- (e) Bengal Christian Family Pension Fund.
- (f) Bengal Unconventured Service Family Pension Fund.
- (g) General Family Pension Fund. (See Article 492).

1. Subscriptions to the Bengal Service Family Pension Fund may be received in cash at disbursing offices only when permitted by the Accountant-General, East Pakistan.

2. Payment of premia or subscriptions to the Post Office Insurance Fund in cash is permissible only at Post Offices.

[Rules 602(1) and 603 of T. R.]

495. Applications for admission to the General Provident Fund should be forwarded by the Head of the Office to the Audit Office in Form No. G. P. F-3 in duplicate.

496. In the case of subscribers whose names are omitted from the Establishment Pay Bills, the Heads of Offices will furnish to the Audit Office a certificate every year in July to the effect that the rates of subscriptions recovered from these subscribers every month have been checked and admitted in accordance with the General Provident Fund (Central Services) Rules.

497. In cases in which the subscription is a percentage on the rate of pay, the subscriber, if in foreign service under the new rules in force from the 1st of January, 1922 should subscribe on the pay drawn by him in foreign service, but if the foreign service is under the old rules which were in force prior to the 1st of January, 1922, the subscription should be calculated upon "assumed pay" in the case of foreign service of the first kind and upon "actual unfructified salary" in the case of foreign service of the second kind.

498. When a subscriber to any Fund whose subscriptions are realised by deduction from bills is transferred to another establishment, the fact that he is subscribing to the Fund should be certified in his last-pay certificate by noting thereon the amount recoverable monthly and the number of his account or policy.

[Rule 601 of T. R.]

499. Advances from any Fund may be drawn in accordance with the rules of the Fund. With this exception, no payment on account of any Fund whether as a refund of a subscription overpaid or as a repayment of the whole or part of the amount accumulated to the credit of the subscriber can be made without the express authority of the Audit Office.

[Rule 606 of T. R.]

1. Payment, when authorised, will be made only on the personal receipt of the depositor, or, when he is absent from Pakistan, on that of his duly authorised agent. In the event of his death, payment should be made to the person or persons entitled to receive payment under the rules regulating the Fund, or where none of these rules are applicable, to his legal representative.

500. The sixth schedule to the General Provident Fund (Central Services) Rules and Rule 15(3) of the General Provident Fund (Superior Civil Services) Rules prescribe the authorities which are empowered to sanction temporary advances from the funds.

NOTE 1.—Particulars relating to: (1) the pay of the applicant, (2) the reason for the withdrawal and (3) the number of instalments in which the advance is to be repaid, must be given on the bill by the Head of the Office. Certificate as indicated below should be endorsed on the instrument which is attached for other than special reasons and furnished by audit:—

- (i) Certified that the amount of advance sanctioned does not exceed 3 months' pay or half the amount at the credit of the subscriber in the Fund, whichever is less.
- (ii) Certified the advance is not granted within 12 months' since the complete repayment of the previous advance, if any, or the previous advance does not exceed 2 1/2% of the amount admissible under Rule 13(1)(c)(ii) of the General Provident Fund (Central Services) Rules.

NOTE 2.—An applicant, in case an advance from the General Provident Fund exceeding three months' pay or half the amount at the credit of the subscriber in the fund, whichever is less, should be submitted to the authority concerned [vide Appendix B to the General Provident Fund (Central Services) Rules which is incorporated in Appendix A in Section V of the Posts and Telegraphs Constitution of the Provident Fund Rules] for sanction supported by a report explaining why a sum in excess of three months' pay or half the amount at the credit of the subscriber in the fund, whichever is less, is required.

NOTE 3.—In all cases in which an advance from the General Provident Fund is granted to a subscriber unless at least 12 months have elapsed since the complete repayment by him of a previous advance together with interest thereon, unless the advance already made to a subscriber under the General Provident Fund (Central Services) Rules does not exceed two-thirds of the amount admissible under Rule 13(1)(c), the reasons for relaxing Rule 13(1)(c)(ii) of the General Provident Fund (Central Services) and of the General Provident Fund (Superior Civil Services) Rules should be communicated to the Audit Office.

NOTE 4.—Advances from the Fund or temporary withdrawals for payment towards policies of life insurance, may be drawn by Government servants in ordinary pay bill form No. T.B.-15, or on simple receipt. In the case of non-granted Government servants the advance and withdrawals should be drawn in Form A.C.G.-106. Final payment to the subscriber should in all cases, be made on a simple receipt in form A.C.G.-17, wherein brief particulars of the payment should be recorded.

The charges on account of advances, withdrawals and final payments should be supported in all cases by sanction in original. The final payment should also be supported by payment receipts. In the Post Office accounts, the charge on account of advances and withdrawals should appear in the schedule of Bills Paid while that on account of final payment should appear in the schedule of unclassified payments.

The payment of final withdrawal from the General Provident Fund to non-granted officers of the several branches of the Pakistan Post Office/Telegraph and Telephone Department may be allowed at any departmental disbursing office most convenient to the subscriber (or the nominee in the case of a deceased subscriber), provided that proper precautions are taken for the identification of the person.

NOTE 5.—Disbursing Officers may make payments on account of advances from the General Provident Fund to subscribers while in service on the authority and responsibility of the officer sanctioning the advance without pre-approval or reference to the Audit Office, but in such cases a certificate to the effect that the advance does not exceed three months' pay or half the amount at the credit of the subscriber of the fund, whichever is less, should be given by the disbursing officer on the bill in which the advance is drawn. This rule applies only while the subscriber is in service and no payment can, therefore, be sanctioned to a member of the fund after or immediately before he ceases to be in service except on the authority of the Audit Office.

500-A. Withdrawals from the General Provident Fund, the Civil Service of Pakistan Provident Fund and Civil Service of Pakistan (Non-European Members) Provident Fund for payment of premia on insurance policies of the subscribers to the Fund under the rules of these funds may be made as and when required by Heads of

Officers, for themselves and their subordinates on their own authority and responsibility without previous reference to the Audit Office. Gazetted Officers may also draw the amount required for their own policies in a similar manner and under similar conditions. The drawing officer should examine the last annual account furnished by the Audit Office to the subscriber and should record a certificate in the following form on the bills before they are presented at the Disbursing Office. This certificate is also necessary when a subscriber, being a Gazetted Officer, is himself the drawing officer—

Certified that the balance at credit of the subscriber on the date of withdrawal covers the sum drawn in the bill. The policy my credit No. with proposed to be taken out Company has already been assigned in favour of the President and submitted to the Accounts Officer has been accepted by the A.C. Officer.....
Accounts Officer

As regards policies, which have neither been assigned to the President nor submitted to the Accounts Officer, i.e., policies which were taken out in terms of the Rule 21-A of the old General Provident Fund Rules under the Women's Property Act and those which have only been deposited with the Accounts Officer without any assignment being recorded thereon, the actual position should be indicated in the certificate.

In the case of the Civil Service of Pakistan Provident Fund the Certificate to the effect that the policy has been assigned to the President and submitted to the Accounts Officer is not necessary as the Civil Service of Pakistan Officers are not required to assign their policies and keep them in the custody of the Accounts Officers.

Particulars regarding the policy or policies for which premium is claimed, viz., the number of the policy and the name of the Insurance Company should be furnished in the bill.

Heads of offices will be responsible for obtaining, examining and returning the Life Insurance receipts of the non-gazetted officers after making necessary endorsements thereon. They should also furnish annual certificates to the Audit Office in July each year in the following forms :—

- (i) Certified that the 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 Audit Office as required under those rules except the policies from subscribers of Account Nos.
- (ii) Premium on policies met from the General Provident Fund under Rule 7 of the General Provident Fund (Central Services) Rules, have been paid to the Life Insurance Companies in satisfaction of which receipts from the companies have been duly produced to me for scrutiny and necessary endorsements have been made in the receipts to the effect that no abatement of Pakistan Income Tax is admissible.

Non-gazetted Heads of Offices, will, however, be responsible for seeing that the receipts covering the payments of insurance premia in respect of their own life policies are obtained from the Insurance Companies and forwarded to the Audit Office as soon as possible for scrutiny and return.

Life Insurance receipts of Gazetted Officers should be furnished to the Audit Office for examination and return. For the purpose of furnishing certificate No. (iv) Heads of Office should maintain a register showing particulars of payments of premia made under rule 17 of the General Provident Fund (Central Services) Rules and watch whether premia receipts for these payments are duly produced for scrutiny.

501. When a subscriber to one of the Service or Provident Funds of Government is about to retire and under the rules of the Fund the money lying at his credit becomes payable on retirement, he should place himself in communication with the Account Officer of the Fund, giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Account Officer being satisfied of the correctness of the date should then ask the disbursing officer who disburses the subscriber's pay to intimate to him the final payment of fund subscription and when this has been done, should arrange for payment of the amount at credit of the officer.

(Rule 607 of F.R.)

Note.—The death, retirement, dismissal, return to duty from leave, preliminary to retirement or replacement of every subscriber to the General Provident Fund is, it be immediately reported to the Audit Officer by the Head of the Office.

502. A detailed list of the subscriptions realised in cash on behalf of each fund showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted by the disbursing officer with the cash account.

Note.—Except in the case of the Bengal Unorganised Service Family Pension Fund of Government servants, an important difference with regard to interest is made between subscriptions paid by deduction from pay bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 1st of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month.

(*See below para. 212 of G.P.R.*)

503. (a) In cases in which subscriptions (including refunds of withdrawals) are paid by deduction from pay bills the requisite particulars should be entered by the subscriber, if he draws his own pay, or the head of the office in other cases, in a separate schedule prescribed to suit the requirements of the Fund concerned and the form so completed should be attached to the pay bill concerned. If the subscription is recovered in cash, as permitted by Article 494, the number of the Account or Policy and all other necessary particulars must be furnished. In all cases where a subscription is paid for the first time the rule or special authority under which the subscription may be received should also be quoted in the form or, in case of cash payments, in the separate documents of particulars.

Subscriptions or premia so recovered by deduction from pay should be shown distinctly and separately for each Fund in the pay bill by the subscriber, if he draws his own bill or the head of the office in all other cases when the pay is drawn in the Establishment pay bills in the columns headed "Fund deduction" against the name of the Government servant concerned, several Funds being denoted by distinctive initial letters, viz., G. P. F., P. L. I., etc.

Note.—In the case of premia recovered on behalf of the Pay Office Insurance and Annuity Fund from officials whose names are not required to be shown in the Establishment pay bill, the names of the insureds, their designations the policy numbers and the amount of premia should be noted at the foot of the bill.

(b) All recoveries on account of the General Provident Fund including those relating to Gazetted Officers should be shown in the schedule of deductions (Form No. A. C. G.-88) which is submitted to the Audit Office along with the main Establishment pay bill for the month.

The schedule should be prepared in accordance with the instructions given in the foot-note below Form A. C. G.-88.

504. *Deleted.*

Provident Funds

505. (a) The rules for the General Provident Funds are given in the Posts and Telegraphs Compilation of the Provident Funds.

(b) The Civil Engineers' Provident Fund which was in existence prior to the opening of the General Provident Fund in 1909, has been closed to future entrants into Government service.

Civil Service of Pakistan Family Pension Rules

506. Subscriptions should be recovered from all covenanted members of the Civil Service of Pakistan who are of European race or who, being of Non-European race—

- (a) were appointed to the service between the 1st August, 1914 and the 4th January, 1923 or
- (b) were appointed in the years 1912 and 1913 and have been admitted as subscribers.

507. Donations and disparity fines are payable on marriage; these vary according to age and will be advised by the Accountant-General, Pakistan Revenues, on receipt of the intimation of the subscriber's marriage. Donations and disparity fines may be paid in one sum, or in 12 equal monthly instalments. If paid in instalments interest on the unpaid portion will be levied at the rate of 5½ per cent. per annum. The balance of any contribution due at an officer's death will be recovered rateably, without further interest, from the pensions of his widow and orphans in four quarterly instalments.

Note.—The Government of Pakistan have ruled that a subscriber may pay his donation in fewer instalments than 12 and may also pay a number of instalments together, before they are due. In such cases interest is calculated only on the unpaid balances due.

508. Donations and disparity fines become due from the date of marriage. Interest at the rate of 5½ per cent. per annum is charged on sums which have not been paid within one month from the date on which they become due.

Superior Services (Pakistan) Family Pension Fund

508-A. The conditions of personal eligibility to join the fund will be found in rules 6 and 18 of the Fund Rules. The subscription payable will be communicated by the Accountant-General Pakistan Revenues, who is the account officer of the fund in Pakistan, any alteration in the rates also being advised by him.

509. *Deleted.*

510. *Deleted.*

511. It must be distinctly understood that Government exercises no supervision over the management of these funds and is in no way responsible for their solvency.

(Note below para. 22b of C.P.R.)

*National Health Insurance Contributions

512 to 516 *Not printed.*

Post Office Insurance Fund

517. The rules for the Post Office Insurance Fund issued by the Government of Pakistan are given in the separate pamphlet published by the Director-General, Posts and Telegraphs. The following rules, however, describe the procedure that should be followed in Post Offices in all matters connected with the Fund:—

Cash credits

(a) Every sum received by a head or sub-post office in cash on account of the Postal Insurance Fund, whether it represents a premium, subscription, penalty or other receipt, should be credited in the accounts under "Postal Life Insurance Receipts", full details as to the nature of the receipts, the name of the person insured, the number of the policy, and the month to which the premium relates being given by sub-postmasters in their daily accounts to the head office and by head postmasters in the schedule of receipts on account of Life Insurance [Form A. C. G.-6(b)].

(b) Intimations of the credits of first premia—but not of subsequent premia should be given by head and sub-postmaster to the Director, Postal Life Insurance concerned, in the form of a letter which should be despatched by the first post in a cover registered on Postal Service on the date of realization of the premia.

Note.—Payment of the first premium should not be accepted for a postmaster if he knows that the person, insuring it, is at the time no longer eligible for admission to the benefits of the Postal Insurance Fund. In such cases intimation of the fact should be given to the Director, Postal Life Insurance concerned.

(c) The entry in the accounts rendered to the Audit Office by head postmasters should show the actual dates of receipt of the money, e.g., if a premium is received at a sub-office on the 21st April, this is the actual date of receipt, even though the transaction is not incorporated in the accounts of the head office until the 22nd April.

Note.—On no account should a premium or any other sum in connection with the Postal Insurance Fund deposited in cash into a post office be remitted to the Director, Postal Life Insurance concerned by money order.

Payment of Medical Fee

(d) A fee of Rs. 4 is paid out of the Postal Insurance Fund for the medical examination of each proposer. On receipt of the proposal with the medical certificate from the medical officer, the Director, Postal Life Insurance concerned will issue a separate order to the postmaster concerned to pay the amount of the fee to the medical officer. Sums paid on this account should be charged in the schedule of payments on account of Life Insurance [Form A. C. G.-6 (d)].

*The general rules of this chapter do not apply to these contributions.

and the charge supported by the authority (in original) of the Director of Postal Life Insurance Concerned and the payee's receipt. The duplicate copy of the authority which will be presented by the medical officer should be compared with the original and returned to him after having been stamped in token of payment.

Note.—Should a proposer, after undergoing the medical examination, change his mind as to taking out a policy and decide not to proceed further with his proposal, or should an insured person after taking out a policy, discontinue payment of the D.P.L.I. before the policy has been in force for twelve months, he will be required to pay a fixed fee of Rs. 4 for the medical examination which will be recovered in cash or deducted from the next pay due to him, as the case may require.

Payment of Policies

(e) Life Insurance Policies are paid on the death of the insured and Endowment Assurance Policies, either at the death of the insured or on his attaining the age specified in his Policy, on the authority of the Director of Postal Life Insurance concerned who, before ordering a payment, ensures that the premiums due on the Policy have all been paid or intimates what arrears should be deducted from the amount of the policy.

(f) On receipt of the order from the D. P. L. I. the postmaster will notify its arrival to the person to whom the amount of the policy is payable. Payment will be made on the payee signing a stamped receipt for the amount on the back of the order. The amount paid will be charged in the accounts under "Postal Life Insurance Payments". Full details should be given in the schedule of payments on account of Life Insurance. The D. P. L. I.'s order with the payee's receipt on the back should be forwarded to the Audit Office in support of the charge.

Payment of Monthly Allowances and Surrender Values

(g) The procedure to be followed in post offices for payments of monthly allowances and surrender values of policies or contracts is prescribed in the Post Office Insurance Fund Rules. The amount paid will, in every case, be charged in the accounts under "Postal Life Insurance Payments", full details being given in the schedule of payments on account of Life Insurance.

Refund of Premium or Subscriptions

(h) An over-deduction or an over-payment of premium or subscription is generally adjusted by an abatement of the deduction from a subsequent bill or by a short payment of the premium or subscription in the following month. No separate charges for refund are ordinarily required or allowed. The authority of the D. P. L. I. concerned should be obtained in each such case.

(i) In exceptional cases, not falling within the scope of the preceding clause refunds of premium or subscriptions by cash payments are permissible. When this is done, the refund order issued by the D. P. L. I. concerned should be checked by the Postmaster with the refund order presented by the claimant, and, if these are in order, the amount should be paid and charged in the schedule of payments on account of Postal Life Insurance, the refund order signed by the payee on the reverse and the advice being submitted to the Audit Office in support of the charge.

Note.—All refund orders for cash payments are issued by the D.P.L.I. concerned for the gross amount. The disbursing officer should however deduct from the amount to be refunded, the amount of income-tax if abatement was allowed on the amount of refund when it was originally paid, and add the amount due and on the reverse of the refund order to be signed by the payee or his receipt for the sum so refunded.

Pakistan Posts and Telegraphs Department Compassionate Fund

518. (a) The Pakistan Posts and Telegraphs Department Compassionate Fund is intended for the relief of the families of officials of the Pakistan Post Office/Telegraph and Telephone Department whether their rates of pay are fixed on a daily or monthly basis (and whether they are temporary or permanent) if they are left in indigent circumstances on account of premature death, while in service, of the official upon whom they were dependent for support.

Provided that no application from the dependents of the deceased official will ordinarily be considered which is not submitted to the Director General, or the head of the circle as the case may be, within one year of the death of the official, 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 the Government servant concerned. Grants will not, as a rule, be admissible to the families of the deceased pensioners, but may be given in exceptional circumstances.

The Fund is formed by an annual grant of Rs. 20,000 which is cumulative and the unexpended balance of each year's grant, if any, is carried forward for expenditure in the succeeding years. Provision has, however, to be made for the unexpended balance during the next year's revised estimate. The total expenditure in a single year however will not exceed Rs. 25,000. The annual grant of Rs. 20,000 is subject to review after every three years.

(b) 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 official 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 ordinary cases preference should be given to the dependents of officers who have completed a large number of years of 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 officials who have been serving at the headquarters of the Director General, Post Office/Telegraph and Telephone or at those of the Heads of Circles.

(c) 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 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 dependents 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 those cases.

(d) The Fund will be administered by a committee appointed by the Government of Pakistan, which will meet as at present arranged, once every three months. The Committee will consist of Financial Adviser (Communications) and Director General as members and the Assistant Deputy Director General (A) Pakistan Post Office/Telegraph and Telephone Directorate as secretary. The Heads of Circles will forward to the Director General applications 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 Director General will himself pass orders on ordinary cases, i.e., where the gratuity sanctioned does not exceed six months' pay or Rs. 200 whichever is less and where the service rendered by the deceased is not less than ten years. In other cases, i.e., where the amount proposed exceeds six months' pay or Rs. 200 or where the service rendered is less than ten 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 by the Secretary and their orders taken. A list of awards sanctioned in each quarter will also be furnished to the Comptroller, Posts, Telegraphs and Telephones who will be maintaining the accounts of the fund. If payment is to be made to a person resident out of Pakistan, the Director General will address High Commissioner for Pakistan in that country or dominion for the payment to be made.

(e) Cases relating to grants from Compensate Fund will not be submitted to the President.

(f) The particulars to be furnished in each case of recommendation for the grant of an award from the Post Office and Telegraph and Telephone Departments Compensate Funds are given in Appendix 21-A.

(g) The Fund may, at the discretion of the committee, receive contributions from public bodies and Benevolent Funds raised by public subscriptions from time to time or other sources.

518-A. (a) After a grant from the Compensate Fund is duly sanctioned, the sanction shall be communicated by the Director General to the Head of the Circle concerned and a copy thereof containing necessary order for payment endorsed to the Head Post Office concerned. Where payment is to be made to the person residing not in Pakistan the Director General addresses the High Commissioner for Pakistan in that country for making payment. A copy of the sanction together with this endorsement shall be forwarded to the payee, the audit office concerned and the Comptroller, Posts, Telegraphs and Telephones.

Note.—Cases of grants involving payments to persons residing in India should be referred to the Ministry of Finance where special authority is required before addressing the High Commissioner for Pakistan in India.

(b) The payee shall present his/her copy of the sanction at the paying post office, which shall check it with the original and make the payment after usual identification. The acquittance (which need not be stamped) shall be taken on the payee's copy of the sanction which shall be forwarded to the Audit Office in support of the charge in the accounts.

518-B. As soon as orders for compassionate grant are intimated, an account of the Fund is cast to show the unspent balance in hand. Annually a proforma account is cast showing (i) opening balance *plus* the annual grant on the one hand and on the other, (ii) the amount of sanctions issued during the year *less* the amount of sanctions cancelled and the closing balance. This proforma account shall close to balance from year to year. A copy of this proforma account should be furnished to the Comptroller, Posts, Telegraphs and Telephones by the end of June each year.

Pakistan Post Office and Telegraph and Telephone Department's Renewals Reserve Fund

519. The rules regulating the Pakistan Post Office and Telegraph and Telephone Department Renewals Reserve Fund will be found in Chapter 3.

Widows, Orphans and Old Age Pension Contributions

520. *Not printed.*

CHAPTER 23.—Miscellaneous Subjects

Co-operative Credit Canteens and Stores Societies dues	521	Money Order, Savings Bank, Government Securities and Savings Certificate transactions	528
Club dues	522	Payment of Haulage, Weightage, Interest Charges and Subsidies to the Railways and Steamer Companies	529
Recovery of moneys due on Fidelity Bonds of Insurance Companies or Co-operative Societies furnished as security by the Posts and Telegraphs officials	523-A	Allocation of Stationary and Printing charges	531
Payment of Interest on Bank Loans	524	Furnish	534
Change in the status of a Post Office	525	General Principle applicable to contracts	535
Disposal of imprints, etc., of transferred offices	526	Payment for purchase of Store General	535-A
British Postal Orders and Pakistan Postal Orders	527	Payments for articles ordered direct from the United Kingdom	536

Co-operative Credit Canteens and Stores Societies dues

521. (a) All bank *fidé juss* dues of the Postal and Telegraph and Telephone Co-operative Credit Canteens and Stores Societies recognised by the Director General of Pakistan Post Office and Pakistan Telegraph and Telephone Departments will be recovered from the officials (members of the Societies) by the disbursing officers provided these officials execute agreements with the Societies authorising their disbursing officers to recover their dues from their salaries, and disposed of in accordance with the procedure prescribed below.

(b) Each society will communicate from time to time to the Disbursing Officers concerned the amounts due to be recovered from the officials under their jurisdiction. The Disbursing Officers will make necessary recoveries accordingly from the officials concerned and remit the total amount so recovered relating to each society at such intervals and in such manner as may be settled under arrangements made between them and the societies with the approval of the Head of the Circle. Remittances to the Societies shall, however, on no account be made by means of Service Money Orders.

(c) The transactions relating to the recoveries and remittances of the societies dues should not appear either in the acquittance rolls or the pay bills or any other books forming part of the Government books of account. Such transactions should be accounted for entirely out of Government accounts and recorded in a separate register to be maintained for the purpose showing full particulars, i.e., the name of the officials, date of recovery, amount recovered, amount in hand from day to day till its remittance to the Society concerned, date of remittance, how the remittance was made, etc. etc. The money recovered on this account should also be kept in a cash box quite separate from the Government money and a note of the total amount held in deposit recorded in the cash book from day to day to the time it is remitted to the societies concerned.

NOTE.—In the case of Postal and Telegraph and Telephone Co-operative Credit canteens and Stores Societies, the amounts recovered may be remitted twice a month, say on the 15th and the last working day of the month respectively or on any other dates as may be found convenient. So long as they are not remitted to the Society, a note of the amount so held in deposit may be made in the column "Memorandum of sums out of account, etc." of the Head Office summary or in the "Retract" column of the Sub-Office Accounts as the case may be.

522. Deleted

Club Dues

523. All *leave and dues of Telegraph Recreation Clubs*, recognised by the Department, on account of subscription, cost of club stores supplied, etc., or of an authorised coffee-shop or of any other such departmental institution of a quasi-public nature may be recovered from the officials (members of such institutions) by the Departmental Disbursing Officers at the time of disbursement of the pay of the officials concerned and accounted for and disposed of in the same manner as described in Article 521 of this Code with regard to the recoveries of dues of the Co-operative Credit Societies.

"Recoveries of premia due on Fidelity Bonds of Insurance Companies or Co-operative Societies furnished as security by the Posts and Telegraphs officials"

523-A. Premia due on Fidelity Bonds of Insurance Companies or Co-operative Societies furnished as security by the Departmental Officials (vide Rule 196 of the Posts and Telegraphs Manual, Volume II) may be recovered from the pay or leave salary of the officials concerned provided that the written consent of such officials is obtained to this course of action at the time the security is offered by them. The total amount so recovered may, after deduction of the money order commission therefrom, be remitted by money order to the Company or the Society concerned. In case where the Company or the Society demands that the amount of premium recovered should be remitted without deduction of the money order commission, the amount of the commission distributed *pro rata* amongst the officials concerned may also be recovered along with the premia.

NOTE 1.—These recoveries should not appear either in the pay or leave salary bills or in the acquittance rolls or in any other books or accounts which form part of Government account. The amount recovered should also be kept in a cash book quite separate with the Government money till its remittance to the Company or the Society concerned. For the purpose of accounting for such recoveries a separate register dividing it into separate parts for each Company or the Society and showing full particulars of the recoveries made, i.e., Name and designation of the official concerned, Amount of premia recovered, Amount of Money Order Commission (if any) recovered, Date of recovery, Date of remittance to the Company or the Society, Amount retained, etc., may be maintained by the Disbursing Officer.

NOTE 2.—The Branch Office will send the amount of premia to its account office, which, if it is a sub-office will, in turn, send it along with such premia recovered from the officials to the sub office out of account separately involved in the daily account to the Head office concerned. The latter (i.e., the Head Office) will likewise keep the amount out of account and then remit it without undue delay to the Insurance Company in one lump sum.

NOTE 3.—The premia on Fidelity Bonds, to be realised from Railway Mail Service official whose pay is disbursed through an office other than the Head Record Office, should be deducted by the Head Record Office from the salary of the official concerned before it is remitted to the sub office concerned for disbursement. A statement showing the particulars of the premia so deducted should be sent with the acquittance roll for the information of the official concerned. The amount thus collected by deduction from salary should be remitted by the Head Record Office to the Society or Insurance Company concerned.

Payment of interest on Stock Certificates

524. Rules relating to Payment of interest on stock certificates at Head Post Offices in Pakistan States where there are no treasuries are given in Appendix 22.

Change in the Status of Post Office

525. Rules relating to the procedure to be followed when the status of a Post Office is changed or when a Post Office is closed are given in Appendix 23.

Disposal of imprints, etc., of transferred Officers

526. When the working of a departmental telegraph office is transferred to the Postal agency, it must be treated as a closed office as regards the cash and stamp imprints. The balance of the cash imprints should be paid into the post office, and

the accounts should be closed by the transferring officer, and sent to the Postmaster General, together with the Cash Book, correspondence and such records as are no longer required. The stamp imprest should be disposed of in the manner prescribed in Article 19 of the Message Revenue Account Code...

British Postal Orders and Pakistan Postal Orders

527. Rules regulating the supply, sale, payment, transfer, etc., of British Postal Orders and the procedure to be followed by post offices authorised to hold stock of these orders in accounting for these transactions will be found in Part IV of Chapter 7 of the Posts and Telegraphs Manual, Volume VI (Post Office). Rules and procedure to be observed by Post Offices in connection with the Pakistan Postal Orders are given in Part V of Chapter 7 of the same Manual.

Money Order, Savings Bank, Government Securities and Savings Certificates transactions

528. Rules relating to transactions connected with Money Order, Savings Bank, Government Securities and Cash Certificates will be found in Chapters 7, 8 and 9 of the Posts and Telegraphs Manual, Volume VI (Post Office).

Payment of Haulage, Weightment, Interest Charges and Subsidies to the Railways and Steamer Companies

529. Rules relating to charges for conveyance of mails over Railways, and construction, haulage, and maintenance of Mail Vans are given in Appendix 24.

530. (a) Bills for haulage, weightment, interest charges or subsidies for the working of Postal Mail Vans, etc., are received in the office of the Head of the Circle concerned from the Steamer Companies. The bills, when accepted, should be countersigned by the Head of the Circle and entered in a "Register of Steamer Companies Bills" (Form A. C. G.-47) to be maintained in his office. The Bills should, after countersignature, be endorsed with an order for payment and forwarded in a registered cover, to the Postmaster in charge of the Head Post Office through which payment is desired by the Steamer Company. An intimation of the amount paid and of the name of the Post Office to which the bill has been sent for payment should at the same time be sent to the Auditor, the Managing Agent or other officer of the Steamer Company authorised to receive payment of the bill.

(b) The amount paid should be charged by the paying Post Office in the Schedule of Unclassified Payments supported by the paid bill, an intimation of the payment made to the Railway being given simultaneously to the Head of the Circle concerned.

NOTE :—The procedure for the settlement of accounts with Railway Administration is given in Rule 3 of Appendix 24.

Allocation of Stationery and Printing charges

531. The allocation of Stationery and Printing charges is made, as far as possible, according to intents, the indenting officer stating for which Department and its particular branch, if any, the articles are required. Where this is not

possible owing to the articles being used in more than one branch of the Department, the allocation is made according to the following percentages :—

(a) General charges (i.e., charges pertaining to all the branches of the Department).—

(i) Post Office	60
(ii) Telegraphs including Radios	35
(iii) Telephones	5

(b) Joint charges (Postal and Telegraphs).—

(i) Post Office	60
(ii) Telegraphs	20

(c) Joint charges Telegraphs and Telephones.—

(i) Telegraphs	90
(ii) Telephones	10

532. Charges on account of articles of stationery supplied by the Stationery Office are allocated by the Controller of Printing and Stationery, in accordance with the percentages for "general charges" prescribed in Article 531 above.

533. Charges for the printing of General and Joint publications and forms (i.e., publications and forms pertaining to all the branches or any two branches of the Department) are allocated by the Government Presses concerned to the different branches of the Department in accordance with the percentages mentioned in Article 531 above. To enable the Press to distribute the charge, it is necessary that the regulations should clearly indicate the classification of the publication or form required.

1. The Controller of Printing and Stationery is required to maintain a list of publications and forms of the Department classified under the following heads :—

- General.
- Joint (Postal and Telegraphs).
- Joint (Telegraphs and Telephones).
- Postal.
- Telegraphs (including Radios) and
- Telephones.

2. Stock Forms, such as Secretariat standard forms, Civil Accounts Forms, Military Forms, etc., indented from the Forms Store, are distributed by the Controller in accordance with the percentages for "general charges" mentioned in Article 531.

Forms

534. A list of account forms mentioned in this Code is given in Appendix 25 and their samples are printed separately in the Postal and Telegraphs Book of Initial Account Forms.

General Principles applicable to Contracts

535. The general principles which have been laid down by the President for the guidance of authorities who have to enter into contracts or agreement involving expenditure from Central Revenues are given in Appendix 26.

Payment for purchase of Stores General

535-A. Subject to such general or special rules or instructions as may be issued by the Government for the guidance of officers who are required to make purchase of stores on Government account, the payments for acquisition of stores required for the public service, shall be regulated in accordance with the provisions of the following rules.

Local purchase of petty articles or consumable stores out of office contingent grant are not subject to those rules, but to the rules regulating expenditure.

535-B. As a general rule, payment for supplies is not permissible unless the stores have been received and surveyed. Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event of the materials being found short or defective. In all such cases, a bill based on actual measurement must be obtained as soon as possible after payment has been made for submission to the Audit Officer.

535-C. Unless otherwise provided bills presented in support of payments for purchases of stores shall be accompanied by a certificate that the articles detailed in the vouchers have been actually received and entered in the stock register, that their quantities are correct and their quality good, that the rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

535-D. The provisions of paragraph 305 apply also to supplies of stores by one department of the Government to another, where the adjustment of the cost of such supplies has to be made by book transfers.

Notes.—The following instructions should be printed on all forms of invoices for the supply of stores, etc., and the officer receiving the supply should comply with them before the invoice is countersigned :—

It is essential for purposes of accounting and audit that the entries below should be filled in. Failure to do so may result in unnecessary delay and return of this invoice for completion :—

- (1) Head of account (Major, Minor, Sub-head, and Detailed head).
- (2) Month and year to which the charge relates.
- (3) Accounts officer by whom the amount is adjustable.
- (4) Department to which the charge is debitable.

Payments for articles ordered direct from the United Kingdom

536. Payments for all purchases ordered through the High Commissioner for Pakistan in U. K. will be made by the High Commissioner for Pakistan in U. K. the debts being passed on to Pakistan for adjustment. Payments for articles obtained by a direct order from private firms and individuals in the United Kingdom can be made only through the High Commissioner for Pakistan [vide Rule 7 (c) (ii) of Appendix 15]. The officer desiring such a payment should, as soon as all the formalities necessary in connection with the receipt inspection and verification of articles have been completed, forward the firm's bill in original to his Accounts Officer for audit and payment. Particular care should be taken to ensure that no double payment is authorised in respect of the same claim.

The Accounts Officer when making remittances to the High Commissioner should endorse to the officers concerned in Pakistan a copy of his letter of authority, in Form S. Y. 289-D, to the Supplying Firms.

Bills for stores ordered by officers in Pakistan direct from firms abroad on C.O. basis subject to inspection by the High Commissioner for Pakistan may, however, be paid by the High Commissioner. In such cases the purchasing officer may, if they consider it desirable, authorise the suppliers to submit their bills to the High Commissioner for Pakistan who will certify that the stores referred to therein have been inspected and despatched under his arrangement. Such payments are passed on to the Accounts officers concerned through the Account Current between England and Pakistan supported by the suppliers' bills duly certified by the High Commissioner for Pakistan in U.K.

NOTE 1.—Special care should be exercised by the Purchasing Officer in differentiating the articles purchased through the agency of the High Commissioner for Pakistan in U.K. from those merely delivered to or shipped through his agency. In the former case payment cannot be made from Pakistan; whereas in the latter case the procedure prescribed above should be observed.

NOTE 2.—The procedure laid down in this Article should be followed *mutatis mutandis* in the case of other payments, e.g., those chargeable to the estimates for a work, to be made direct to a party in the United Kingdom.

(Rule 383 of T. R.)

APPENDIX I

(Referred to in the Preface.)

List of Financial Rules.

Article number	Subject	Remarks
CHAPTER I—		
1.	Receipt of money and appropriation of receipts for departmental purposes.	
1-A.	Opening of an account by the Government servant for the moneys which are not Government dues.	
2.	Deposit of moneys received in official capacity in an account opened with a bank is prohibited.	
3.	Responsibility of a Government servant supplied with funds for expenditure.	
4.	Departmental officers must give the payee a receipt.	
5.	Duty as regards check of the Departmental dues.	
6.	Responsibility of Debarring Officer for payment of money.	
6-A.	The sanction of the Government of Pakistan is required for the closing the records of which have been destroyed in the Audit Office.	
8.	Payments of pay and allowances, etc., to Government Officers required Audit Officer's authority.	
9.	First payment of pay and allowances to a Government servant already in service should be supported by a fee-pay certificate.	
10.	Payment of bills containing obvious inaccuracies or arithmetical mistakes.	
11.	"Payee" receipts in support of claims.	
12.	Payments to persons not in Government Service.	
13.	Elimination of fraction of a paise in respect of the Central Government institutions.	
14.	Receipts chargeable with stamp duty.	
15.	Documents exempted from stamp duty.	
16.	Defacing of stamps on paid vouchers.	
17.	Departmental payments made by means of money orders.	
18.	Instructions regarding the preparation and vouchers.	Clauses (e) and (f) of this article contain rules relating to accounts.

*This Article is to be considered as a rule issued by the Government under Treasury order No. 14 and the Comptroller & Auditor-General's concurrence is, therefore, necessary to any change in the provision of this Article.

APPENDIX I

Article number	Subject	Remarks
CHAPTER 3—<i>contd.</i>		
19.	Duty of Disbursing Officer in paying disbursements.	
20.	Responsibility and duty of Disbursing Officer in paying claims.	
21.	Issue of duplicates or copies of documents.	
22.	Responsibility for overcharges.	
23.	Accounting for losses or defalcations affecting the cash balance.	
24.	Errors and over-writings in account, registers, etc.	
CHAPTER 4—		
34-39.	Disbursing Officer's duty with regard to audit objections and rectifications.	
CHAPTER 5 (POSTAL SECTION)—		
74.	Fixation of minimum and maximum cash balances of each Post Office.	
75.	Supply of funds and remittance of surplus collections of Post Offices.	
81-83.	Rules relating to Letters of Credit.	
84.	Supplementary Letters of Credit.	
87-89.	Sundry rulings in connection with Letters of Credit.	
91 (a), Note	2. Responsibility of the Treasurer for sums to be paid into treasury.	
92 (Note).	Procedure for drawal of moneys (exceeding the fixed limits) from the treasury.	
93.	Payment of large postal transactions to important firms and individuals of repute by means of cheques.	
101.	Intimation of the transfer of charge of an office to the Treasury or Sub-Treasury Officer.	
102.	Supply of funds from and remittance of surplus collections to other Post Offices where there is no treasury or sub-treasury.	
103.	Procedure for exchange of remittances between two Post Offices.	
104.	Scope of remittances between two Post Offices.	
105-106.	Rules governing transactions with Pakistan States treasuries.	
CHAPTER 5 (TELEGRAPH SECTION)—		
111.	Methods of supply of funds to Disbursing Officer of the Telegraph Traffic, Engineering and Wireless Sections.	
112.	Payment of receipts of Departmental Telegraph Offices to treasuries of States awarded to Pakistan.	

Article number	Subject	Remarks
CHAPTER 5 (TELEGRAPH SECTION)—<i>contd.</i>		
113.	Grant of imprests and their management.	
114.	Supply of Imprest certificate books.	
115.	Destruction of spoiled or cancelled imprest certificates.	
116.	Remittance to the Post Office of all moneys in excess of Rs. 10 over the imprest.	
122.	List of Departmental Telegraph Officers drawing funds from treasuries by means of cheques.	
128.	Cash imprests.	
130.	Payments of large transactions by means of cheques.	
132.	Supply of funds to Divisional Engineers and Officers in charge of Telegraph Stores Depots by means of cheques.	
133.	Authority of the Audit Office is necessary to draw cheques on a treasury other than the one with which an officer is placed in account.	
134.	Limits on Sub-Divisional Officers' drawings from treasuries.	
135.	Fixation of working balances for each Divisional Engineer.	
136.	Drawal of cheques to replenish cash chest for petty expenditure and return of surplus money to the treasury.	
137.	Supply of cheque books.	
138.	Duty of Disbursing Officer as regards examination of cheque books immediately on their receipt.	
139.	Use and custody of cheque books.	
140.	Manner in which cheques should be written.	
140-A.	Instructions regarding issue of crossed cheques.	
141.	Monthly limits for drawings on cash treasury should be entered on the reverse of the counterfoil of the cheque book.	
142.	Notice of probable drawings to the Treasury Officer.	
143.	Circumstances in which cheques should be made payable to order or to bearer.	
144.	Minimum time for the issue of cheques and their destruction after the period of currency, etc.	
145.	Loss of a cheque before payment.	
146.	Cancellation of a cheque.	

APPENDIX I

Article number	Subject	Remarks
CHAPTER 5 (Treasurer's Branch)—contd.		
148.	Imprests of Sub-Divisional Officers, subordi- nates, etc.	
149.	Responsibility of the imprest-holder.	
CHAPTER 6—		
152.	Fixation of the maximum value of stamps to be kept in each Post Office, etc.	
153.	Supply of the requirements of stamps from treasury.	
154.	Duty of Postmaster in respect of sale, account- ing and verification of balances of stamps.	
157.	Stamp advances to mail offices of the Railway Mail Service.	
159.	Rules regarding British Penny Postage Stamps.	
160.	Rules regarding International Reply-Coupons.	
161.	Rules regarding Imperial Reply Coupons.	
CHAPTER 7—		
162.	Responsibility of Government servants for all Government money.	
164.	Definition of Universal Currency Notes.	
164-A.	Method of keeping Public money (not in the custody of a treasury).	
164-B.	Employment of inferior servants to look after cash money.	
165.	Acceptance of cheques on local banks where treasury business is conducted by the National Bank of Pakistan or its Branch.	Rule 2 under this Article relates to accounts.
173.	Supply of funds from treasuries and utilisation of Departmental receipts for making dis- bursements.	
CHAPTER 8—		
180.	Responsibility for the realisation and adjust- ment of Postage and Message Revenue.	
181 (a).	Responsibility of Postmaster in respect of Post- al Articles franked by means of Franking machines.	
181 (2).	Acceptance in lieu of cash payment of frank imprestments on State Telegrams.	
183-A.	Receipts on account of advertisements in De- partmental Publications.	
183.	Contribution on sale revenue paid in Post Office.	
197(Notes).	Payment of telephone revenue bills at Post Office.	
201.	Realisation of telephone revenue at Public Call Offices.	

APPENDIX I

Article number	Subject	Remarks
Chapter 12—contd.		
208.	Issue of Broadcast Receiver Licences for Wireless Stations at Road Post Offices.	
211.	Reduction and adjustment of fees for Fixed Station Licence, Mobile Station Licence, etc.	
212.	Royalties payable by the licensee of " Limited Commercial Stations ".	
213.	Tuition fees levied from students undergoing training in the Wireless Training school.	
216-217.	Rules relating to assessment and collection of customs duty on foreign parcel Post.	
218.	Rules relating to assessment and collection of customs duty on foreign letter post.	
219.	Prepayment of customs duty and other charges on outward foreign parcels.	
220 (1).	Advance payments for purchases of salt at Post Offices.	
Chapter 13—		
221.	Due date for payment of pay bills.	
222.	Payment of pay or allowances or pension of deceased officials.	
224.	Grant of indemnity for drawing leave salaries, etc.	
225.	Duty of the Disbursing Officer and the drawer of the bill in respect of fund deductions.	
226-228.	Procedure for recovery of Income-tax.	
Chapter 14—		
234.	Form of pay bill for Gazetted Government servants.	
235.	Non-gazetted Government servants who may draw their pay in the form provided for Gazetted Government servants.	
236.	Payment of pay and allowances to Gazetted Government servants.	Rules 5 under this article relate to Economists.
237.	Payment of pay bill for the first time of a person newly appointed or transferred from some other station.	
237-A.	Claim for house-rent allowance.	
238.	Payment of increased or changed rate of pay or allowances.	
239.	Drawal of pay in a time-scale of pay at a rate above the stage at which an efficiency bar is fixed.	
240-244.	Rules relating to transfer of charge of an office or the executive charge of a Division.	
245.	Payment of pay in Pakistan to an officer absent in England.	
247.	Form and preparation of travelling allowance bills.	
248.	Bills for rewards for proficiency in Oriental Languages.	
249-250.	Place of payment of bills for pay and allowances.	

APPENDIX I

Article number	Subject	Remarks
CHAPTER 11—		
256	Rules appertaining to the preparation, submission, etc., of proposals for new establishments or a change in the existing permanent or temporary establishments.	
258-B.	Circle and Divisional orders.	
259	Recovery of fees imposed on non-gazetted officers.	
262	Payment of a periodical increment.	
263	Drawing of an increment over an efficiency bar in a time-scale of pay.	
264	Place of payment of establishment pay bills.	
265	Responsibility of the head of an office for distribution of pay, etc.	
266	Payment of leave salaries of non-gazetted officers by means of service money orders.	
270-273.	Detailed rules relating to service books and service rolls of non-gazetted, ministerial and mental establishments respectively.	
275	Attachment and custody of leave accounts of non-gazetted Government servants.	
277	Endorsement of a certificate by the head of office on travelling allowance bill as regards payment of previous bills.	
CHAPTER 12—		
284-285	Powers as regards drawing of money for contingent expenses.	
286	No pay of any kind and no addition to pay may be charged as contingent expenditure.	
287	Responsibility for the control over the contingent expenditure.	
288	Charge incurred in one year must not be thrown on the grants of another year.	
289	Money required for immediate disbursement should only be drawn.	
290	Contingent charges drawn in a month should be recorded and treated in accounts as charges for that month.	
291	Responsibility of Drawing Officer for contingent charges.	
292	Responsibility of the controlling authority.	
293	Permanent advances.	
293-A.	Record of sanctions to expenditure subjected to a certain aggregate annual limit.	
294-295	Record of contingent expenditure in contingent registers.	
296	Reimbursement of permanent advances by encashment of contingent bills.	

APPENDIX I

Article number	Subject	Remarks
CHAPTER 12—<i>contd.</i>		
297.	Powers to sanction recurring contingencies.	
298.	Drawal of contingent charges which require an countersignature.	Notes 1 and 3 of this article relate to railways.
299.	Preparation of abstract contingent bills.	
300.	Preparation of detailed (monthly) contingent bills.	
301.	Review and countersignature of the monthly contingent bill by the Countersigning Officer.	
302.	Supply of articles for the public service and of stationery and printing stores.	
303.	Disallowance of contingent charges by Countersigning Officer.	
304.	Inter-departmental transfers between one department of the public service to another for services rendered or articles supplied.	
305.	Emergency advances granted for certain departmental purposes.	Rule 3 under this article is an abstract rule.
305-A.	Advances for repairs to certain Posts and Telegraph buildings.	
307.	Rule relating to contingent charges of Telegraph Traffic, Engineering and Wireless Branches.	
308.	Register of sanctions to contingent expenditure.	
309.	Schedular of a statement to the Controlling authority showing the progress of expenditure against allotment.	
309-A.	Mode of payments to be made by Subversing officers of the Engineering Branch for the costs of private companies and municipalities situated at a station other than the Headquarters station of the Paying Officer.	
CHAPTER 13—		
312.	Refund of fees.	
313.	Lapsed and confiscated deposits.	
314.	Repayment of lapsed or confiscated deposits.	
314-A.	Deposit of fees recovered by Government servants for work done for private bodies.	
315.	Refunds of postage, etc.	
316.	Refund of enquiry fee for value-liable Articles.	
316-A.	Maintenance of a register of refunds.	
317.	Refund of customs duty.	
318.	Refund of salt duty.	
319.	Refund of the value and percentage of lost British Postal Orders.	
319-A.	Refund of the value and commission of lost Pakistan Postal Orders.	
320.	Payments on account of International and Commonwealth Reply-Coupons.	

APPENDIX I

Article Number	Subject	Remarks
CHAPTER 13—contd.		
120-A.	Payments to International Bureau of the Universal Postal Union at Rome.	
121.	Recoveries on account of mail subsidies in Pakistan States and payments of compensation to the Public.	
122.	Payments of Pakistan Military Pensions.	
124.	Adjustment of Military claims or demands or encroachments from Pakistan Military Pensions.	
125.	Payments to Pakistan Military Pensioners residing at Uganda (Central Africa).	
125-A.	Payments to the Defence Department.	
125-B.	Payments to the Bureau of the International Union of Telegraph Communications.	
126.	Payments to Radio Pakistan in connection with Wireless Licences.	
130.	Refunds of telephone fees, trunk call fees, payments of late fees, etc.	
130-A.	Payment of contribution to publishers procuring advertisements for departmental publications.	
CHAPTER 14—		
131.	Power to grant advances.	
131-A.	Power to grant advances to temporary Government servants.	
132.	Estimates for the grant of advances and their recovery.	
133.	Rules for the grant of advances for the construction and purchase of and repairs to houses.	
133-A.	General restrictions on advances for the purchase of motorcars.	
134.	Advances for the purchase of a motor car, or a motor boat.	
135.	Advances for the purchase of a motor cycle.	
136.	Advances for the purchase of a conveyance other than a motor car, a motor boat or a motor cycle.	
137.	Advances to officers on transfer, on leave, on first arrival in Pakistan, on return from leave or deputation out of Pakistan, etc.	
138.	Advances for purchase of horses and camels.	
138-A.	Advances for erection of plague huts.	
139.	Conditions of repayment of all advances.	
140.	Forms of drawing and repaying the advances.	
141.	Mode of adjustment of the advances repaid.	

APPENDIX I

Article number	Subject	Remarks
CHAPTER 15—		
	344. Duties and responsibilities of the treasurer.	
	346. Treasurer's duty for daily adjustment of accounts.	
	347. Payment of bills or other vouchers presented as a claim at a Post Office.	
	348. Payments to Head Record Clerks of the Railway Mail Service on account of establishment pay, title or contingent bills, etc.	
354 (Note 1).	Verification of the head office balance by the Postmaster before the office is closed for the day.	
360(d) (Note 2).	Delegation of the duty of checking the cash account to the Accountant.	
	362. Responsibility of the Postmaster for keeping the Cash and Stamp balances within the authorized limits and for submission of the statement of balances to the Divisional Superintendent.	
369 (Note 2).	Delegation of certain duties for the estimation of accounts to the Accountant.	
370 (Clause 1-5).	Verification of Cash balance, undistributed pay and miscellaneous sums in deposit, British Postal Orders in stock, and unpaid articles in deposit.	
	371. Correction of errors in accounts or other returns, etc.	
	372. Submission by head offices of returns and documents to the Audit Office.	
CHAPTER 16—		
	376. Maintenance of Cash Abstract by the record and sub-record offices.	
	377. Payment of Railway Mail Service receipts into Post Offices and their verification through the Audit Office.	
CHAPTER 17—		
	381. Main items of cash receipts which are included in the Cash Book and Primary Abstract.	
	382. Deposits of recoveries on account of Security Deposits into the Post Office Savings Bank.	
	383. Items of Telegraph Receipts which are realized in stamps.	
	384. Acceptance of cheques on local banks in respect of certain transactions.	
	385. Procedure to be observed when accepting cheques on local banks.	
	410. Radio Receipts.	
417.	Imprest granted to the Officer-in-Charge of a Radio Office when entrusted with construction, reconstruction or repair works.	

APPENDIX I

Article number	Subject	Remarks
CHAPTER 19—		
422.	Written-off of irrecoverable value of stores or public money lost by flood, etc., and of losses of revenue and irrecoverable advances.	
423.	Reception of disallowances made by an Audit Officer.	
424.	Communication to Audit of the sanctions issued by Departments of the Government of Pakistan.	
425.	Communication to Audit of the reasons for the grant of advances to pay.	
426.	Date of effect of sanctions.	
427.	Lapse of sanctions.	
CHAPTER 20—		
428.	All security deposits of employees and contractors are covered by a bond setting forth the conditions under which the security is held.	
429.	Responsibility of the Head of Office for recovery of cash deposits from employees.	
430.	Recovery of security deposits from inferior servants (attached to Sub and Branch Offices) while on leave.	
431.	Responsibility of the Head of Office for regular collection of monthly instalments of security deposits from employees.	
432.	Recovery of instalments of security deposits in whole rupees and their calculation on the gross pay drawn in the bill.	
433.	Deposit of Government Promissory Notes as security by employees of the Department.	
434.	Acceptance of Government papers tendered as security at market value.	
435.	Government Promissory Notes should not be accepted if the title of the promisor or depositor is not clear or is in any way defective.	
436.	Endorsement on the Promissory Notes deposited for a period of more than twelve months.	
437.	Forwarding the notes for safe-custody to the Deputy Commissioner, Posts, Telegraphs and Telephones, Dacca.	
438.	Conversion of safe-custody notes into Stock Certificates, payment of interest thereon, and their sale or return for delivery to the depositor.	
439.	Deposit of Promissory Notes as security for a period of twelve months or less.	
440.	Record of safe-custody notes.	

APPENDIX I

Article number	Subject	Remarks
CHAPTER 28—contd.		
442.	Sale of Promissory Notes held in custody or purchase of the notes out of any funds held in Trust.	
443.	Commission on the purchase or sale of, or for drawing and receiving interest on, Government Promissory Notes.	
444.	Publishing yearly a list of notes held in custody by the Deputy Comptroller, Posts, Telegraphs and Telephones, Dacca.	
445.	Deposits of Municipal Debentures and Post-Trust Bonds as security.	
446.	Deposits of Cash Certificates as security.	
447.	Classes of security.	
448.	Treatment of deposits made by contractors as security.	
449.	Execution of an agreement by contractors lodging Government securities as deposits.	
450.	Acceptance of personal security.	
451.	Responsibility of the Postmaster General or the Divisional Engineer as regards return or sale of Government Securities tendered by a contractor.	
452.	Power of a Divisional Engineer to defer refund of a contractor's security.	
CHAPTER 31—		
454.	Responsibility for the proper assessment of rents of residential buildings.	
457-459.	Rules relating to recovery of rents from officers occupying residential buildings.	
460-463.	Responsibility of the Officer-in-Charge of the building for recovery of rents.	
464-466.	Rules relating to recovery of rent on the residential portion of a building (whether departmental or private) used partly as office and partly as residence.	
466-A.	Rules relating to recovery of rent of building partly occupied by Posts and Telegraphs Co-operative Credit Society or Mutual Benefit Fund.	
468.	Determination of the rent payable and adjustment thereof in the case of joint buildings.	
469-470.	Sale and purchase or acquisition of lands and buildings.	
471.	Exchange of buildings.	
472.	Inter-branch transfers of buildings.	
473.	Disposal of buildings.	

APPENDIX I

Article number	Subject	Remarks
CHAPTER 21—contd.		
476.	Agencies for works in connection with the construction, reconstruction and repairs of departmental buildings.	
477-479.	<i>Allocations of funds.</i>	
482.	Advances and other payments to contractors, etc.	
483.	Advances granted for the works to be executed by the Departmental Agency.	Note 3 of this article refers to accounts.
483-A.	Advances granted for immediate disbursement by Supervising Officer.	
483-B.	Limiting of expenditure by Postmaster on the petty repairs of buildings.	
484.	Procedure to be observed in making payments to contractors in case of repairs to buildings executed by the Engineering Branch.	
485.	Maintenance of a Register of Repairs by each Divisional Engineer.	
486.	Submission of Completion Reports to Audit.	
CHAPTER 22—		
491.	Recovery of subscription to a Service or Provident Fund by deduction from pay bill.	
492.	Funds in respect of which subscriptions may be received under the special instructions of the Fund Authorities.	
493.	Responsibility of the subscriber for the proper deduction of subscription from his pay.	
494.	Cases in which subscriptions in cash may be accepted at disbursing offices.	
497.	Calculation of subscription of an officer in foreign service in cases where the subscription is a percentage on the rate of pay.	
499.	No payment on account of any Fund can be made without the authority of the Audit Officer.	
500.	Authorities empowered to sanction temporary advances from the General Provident Fund.	
500-A.	Withdrawal from service funds for the payment of Life Insurance Premiums.	
501.	Repayment of the money at credit of a subscriber to a Service or Provident Fund on his retirement.	

APPENDIX I

Article number	Subject	Remarks
CHAPTER 22— <i>contd.</i>		
505	<i>Names of Provident Funds.</i>	
506-508	<i>Recovery of subscriptions, donations and disparity fines relating to the Civil Service of Pakistan Family Pension Regulations.</i>	
508-A	<i>Conditions for the Superior Service (Pakistan) Family Pension Fund.</i>	
511	<i>Government is not responsible for the solvency of the General Family Pension Fund, Hindu Family Annuity Fund and Bengal Christian Family Pension Fund.</i>	
517 (d) (Note).	<i>Acceptance of the first premium to the Post Office Insurance Fund by a Postmaster.</i>	
517 (f) (Note).	<i>Premium or any other sum in connection with the Post Office Fund deposited in cash into a post office should not be remitted by money order to the Director of Postal Life Insurance concerned.</i>	
517(a).	<i>Payment of fees for the medical examination of a proposer to the Post Office Insurance Fund.</i>	
517 (e) and (f).	<i>Payments of Post Office Insurance policies.</i>	
517 (g) and (h).	<i>Refund of premia or subscriptions to the Post Office Insurance Fund.</i>	
518	<i>Rules relating to the Pakistan Posts and Telegraphs Compensation Fund.</i>	
CHAPTER 23—		
521	<i>Procedure regarding recovery of dues to Posts and Telegraphs Co-operative Credit Societies.</i>	
522	<i>Recovery of dues to Telegraph Recreation Clubs or Coffee-shops, etc., from Telegraph employees.</i>	
522-A	<i>Recovery of Premia due on Fidelity Bonds of Insurance Companies or Co-operative Societies furnished as security by the Posts and Telegraphs officials.</i>	
528	<i>Payment of haulage, weighment, interest charges or subsidies to Railways and Seaports concerned for the working of postal mail vans, etc.</i>	
533	<i>General principles applicable to contracts.</i>	

APPENDIX I

Article number	Subject	Remarks
Appendix—		
1.	Destruction of account records in office rendering accounts to Audit Office.	Procedure for actual adjustment of the transactions laid down in these appendices, however, concerns accounts, and the rules laying down such procedures are not financial.
3.	Custody, supply and sale of stamps of all descriptions.	
6.	Remittance transactions of Post Office with other departments.	
7.	Remittance transactions of Post Office with private firms, etc.	
8.	Remittance transactions of Post Office with Publican States.	
11.	Form of Bond of Indemnity for drawing leave salaries, etc.	
12.	Extracts from Income-tax Act, 1922 (XI of 1922).	
13.	Disbursing offices for encashment of establishment pay bills.	
15.	Rules for the supply of articles for the public service.	
16.	Rules for the supply of articles for the stationary and printing stores for the public service.	
17.	Miscellaneous rulings relating to contingent charges.	Rules 18 (3) and 24 (a) relate to accounts and are not financial.
18.	Rules and procedure for inter-departmental transfers.	Rule X of this appendix is an account rule.
19.	Rules for the guidance of persons sending patients for anti-colic treatment to Poona Institute.	
20.	Grant of advance to pay for the passage expenses of Government servants of non-Asiatic domicile and their families.	
22.	Payment of interest on Stock Certificate.	
24.	Rules relating to conveyance of mails, and construction, fuelage and maintenance of postal vehicles on the Railways and supply of mail to Postal and Railway Mail Service Officials.	
26.	General principles applicable to contracts involving expenditure from the central resources.	

APPENDIX 2

APPENDIX 2

(Referred to in the Preface.)

List showing the numbers of Rules of the General Financial Rules and Treasury Rules reproduced in this Code, with necessary modifications together with the numbers assigned to these Rules in this Code.

Number of Rule of G. F. R. or T. R.	Number assigned in this Code	Number of Rule of G. F. R. or T. R.	Number assigned in this Code	Number of Rule of G. F. R. or T. R.	Number assigned in this Code	Number of Rule of G. F. R. or T. R.	Number assigned in this Code
20-100 G. F. R.	150	100 and App. 1 T. R.	16	100, 211, 212 to 220 T. R. and 46 of A. C. Code, Vol. II.	80	100-215 T. R.	160A
24-1 T. R. and 5-42 G. F. R., Vol. II.	2-36	None 2 of App. 1 T. R.	17	101, 104 and 115, A. C. Code, Vol. II, 140-151, 177, 242, 260, 211, 212 to 216 T. R.	121	77 and None 2 below 700 101 T. R.	160B
2 and 3 T. R. and 3-37 A. C. Code, Vol. II.	2-1-1	110, 101 to 147, 171, 178, 180, 181 and 182 T. R.	18	147 T. R.	124	156 T. R.	160C
62-11 T. R.	4	10 and 100 T. R.	19	148 and 149 T. R.	127	157 A. C. Code, Vol. II.	161
8 G. F. R.	5	22 and 23 T. R.	20	150 and 151 T. R.	128	158 A. C. Code, Vol. II.	162
17 T. R.	6-14	None 2 below 601 T. R.	None 2 below 20	152 T. R.	129	159 and 160 T. R.	163
118-100 T. R.	None 2 below 6-14	60 and 100 T. R.	21	153 T. R.	130	161 T. R.	164
118 T. R. and 119 G. F. R.	6-15	212 T. R.	22	154 and 155 T. R.	131	162 T. R.	165
123 to 128 G. F. R.	6-16	103 T. R.	None below 22	156 and 157 T. R.	132	163 T. R.	166
123 to 128 G. F. R.	6-17 and none 2 and 3 above 1000, None 2 below 601.	60 T. R. and 20 G. F. R.	23	158 T. R.	133	164 T. R.	167
24 G. F. R.	6-18	61, 77 to 110, 111 and 112 T. R.	24	159 T. R.	134	165 T. R.	168
121 and 122 T. R.	11	113 G. F. R.	25	160 T. R.	135	166 T. R.	169
171 T. R.	8-10 to 100 and 11.	213 T. R.	25A	161 T. R.	136	167 T. R.	170
123 and 127 T. R.	12	22 T. R.	26	162 T. R.	137	168 T. R.	171
100 T. R.	13	214 to 220 and 221 T. R.	27	163 T. R.	138	169 T. R.	172
214 and 215 T. R.	240	70 and 71 T. R.	28	164 T. R.	139	170 T. R.	173
216 and 217 T. R.	241	200 T. R.	29	165 T. R.	140	171 T. R.	174
218 and 219 T. R.	242	None below 120 G. F. R.	30	166 T. R.	141	172 T. R.	175
219 G. F. R.	213	200 T. R.	31	167 T. R.	142	173 T. R.	176
210 to 212 G. F. R.	214	201 T. R. and 112 G. F. R.	32	168 T. R.	143	174 T. R.	177
None 2 below 210 T. R.	243	202 and None below 200 T. R.	33	169 T. R.	144	175 T. R.	178
210 T. R.	244	203 T. R.	34	170 T. R.	145	176 T. R.	179
212 and 213 T. R.	245	204 T. R.	35	171 T. R.	146	177 T. R.	180
214 and 215 T. R.	246	205 T. R.	36	172 T. R.	147	178 T. R.	181
216 and 217 T. R.	247	206 T. R.	37	173 T. R.	148	179 T. R.	182
218 and 219 T. R.	248	207 T. R. and 112 G. F. R.	38	174 T. R.	149	180 T. R.	183
219 G. F. R.	213	208 T. R.	39	175 T. R.	150	181 T. R.	184
210 to 212 G. F. R.	214	209 T. R.	40	176 T. R.	151	182 T. R.	185
None 2 below 210 T. R.	243	210 T. R.	41	177 T. R.	152	183 T. R.	186
210 T. R.	244	211 T. R.	42	178 T. R.	153	184 T. R.	187
212 and 213 T. R.	245	212 T. R.	43	179 T. R.	154	185 T. R.	188
		213 T. R.	44	180 T. R.	155	186 T. R.	189
		214 T. R.	45	181 T. R.	156	187 T. R.	190
		215 T. R.	46	182 T. R.	157	188 T. R.	191
		216 T. R.	47	183 T. R.	158	189 T. R.	192
		217 T. R.	48	184 T. R.	159	190 T. R.	193
		218 T. R.	49	185 T. R.	160	191 T. R.	194
		219 T. R.	50	186 T. R.	161	192 T. R.	195
		220 T. R.	51	187 T. R.	162	193 T. R.	196
		221 T. R.	52	188 T. R.	163	194 T. R.	197
		222 T. R.	53	189 T. R.	164	195 T. R.	198
		223 T. R.	54	190 T. R.	165	196 T. R.	199
		224 T. R.	55	191 T. R.	166	197 T. R.	200
		225 T. R.	56	192 T. R.	167	198 T. R.	201
		226 T. R.	57	193 T. R.	168	199 T. R.	202
		227 T. R.	58	194 T. R.	169	200 T. R.	203
		228 T. R.	59	195 T. R.	170	201 T. R.	204
		229 T. R.	60	196 T. R.	171	202 T. R.	205
		230 T. R.	61	197 T. R.	172	203 T. R.	206
		231 T. R.	62	198 T. R.	173	204 T. R.	207
		232 T. R.	63	199 T. R.	174	205 T. R.	208
		233 T. R.	64	200 T. R.	175	206 T. R.	209
		234 T. R.	65	201 T. R.	176	207 T. R.	210
		235 T. R.	66	202 T. R.	177	208 T. R.	211
		236 T. R.	67	203 T. R.	178	209 T. R.	212
		237 T. R.	68	204 T. R.	179	210 T. R.	213
		238 T. R.	69	205 T. R.	180	211 T. R.	214
		239 T. R.	70	206 T. R.	181	212 T. R.	215
		240 T. R.	71	207 T. R.	182	213 T. R.	216
		241 T. R.	72	208 T. R.	183	214 T. R.	217
		242 T. R.	73	209 T. R.	184	215 T. R.	218
		243 T. R.	74	210 T. R.	185	216 T. R.	219
		244 T. R.	75	211 T. R.	186	217 T. R.	220
		245 T. R.	76	212 T. R.	187	218 T. R.	221
		246 T. R.	77	213 T. R.	188	219 T. R.	222
		247 T. R.	78	214 T. R.	189	220 T. R.	223
		248 T. R.	79	215 T. R.	190	221 T. R.	224
		249 T. R.	80	216 T. R.	191	222 T. R.	225
		250 T. R.	81	217 T. R.	192	223 T. R.	226
		251 T. R.	82	218 T. R.	193	224 T. R.	227
		252 T. R.	83	219 T. R.	194	225 T. R.	228
		253 T. R.	84	220 T. R.	195	226 T. R.	229
		254 T. R.	85	221 T. R.	196	227 T. R.	230
		255 T. R.	86	222 T. R.	197	228 T. R.	231
		256 T. R.	87	223 T. R.	198	229 T. R.	232
		257 T. R.	88	224 T. R.	199	230 T. R.	233
		258 T. R.	89	225 T. R.	200	231 T. R.	234
		259 T. R.	90	226 T. R.	201	232 T. R.	235
		260 T. R.	91	227 T. R.	202	233 T. R.	236
		261 T. R.	92	228 T. R.	203	234 T. R.	237
		262 T. R.	93	229 T. R.	204	235 T. R.	238
		263 T. R.	94	230 T. R.	205	236 T. R.	239
		264 T. R.	95	231 T. R.	206	237 T. R.	240
		265 T. R.	96	232 T. R.	207	238 T. R.	241
		266 T. R.	97	233 T. R.	208	239 T. R.	242
		267 T. R.	98	234 T. R.	209	240 T. R.	243
		268 T. R.	99	235 T. R.	210	241 T. R.	244
		269 T. R.	100	236 T. R.	211	242 T. R.	245
		270 T. R.	101	237 T. R.	212	243 T. R.	246
		271 T. R.	102	238 T. R.	213	244 T. R.	247
		272 T. R.	103	239 T. R.	214	245 T. R.	248
		273 T. R.	104	240 T. R.	215	246 T. R.	249
		274 T. R.	105	241 T. R.	216	247 T. R.	250
		275 T. R.	106	242 T. R.	217	248 T. R.	251
		276 T. R.	107	243 T. R.	218	249 T. R.	252
		277 T. R.	108	244 T. R.	219	250 T. R.	253
		278 T. R.	109	245 T. R.	220	251 T. R.	254
		279 T. R.	110	246 T. R.	221	252 T. R.	255
		280 T. R.	111	247 T. R.	222	253 T. R.	256
		281 T. R.	112	248 T. R.	223	254 T. R.	257
		282 T. R.	113	249 T. R.	224	255 T. R.	258
		283 T. R.	114	250 T. R.	225	256 T. R.	259
		284 T. R.	115	251 T. R.	226	257 T. R.	260
		285 T. R.	116	252 T. R.	227	258 T. R.	261
		286 T. R.	117	253 T. R.	228	259 T. R.	262
		287 T. R.	118	254 T. R.	229	260 T. R.	263
		288 T. R.	119	255 T. R.	230	261 T. R.	264
		289 T. R.	120	256 T. R.	231	262 T. R.	265
		290 T. R.	121	257 T. R.	232	263 T. R.	266
		291 T. R.	122	258 T. R.	233	264 T. R.	267
		292 T. R.	123	259 T. R.	234	265 T. R.	268
		293 T. R.	124	260 T. R.	235	266 T. R.	269
		294 T. R.	125	261 T. R.	236	267 T. R.	270
		295 T. R.	126	262 T. R.	237	268 T. R.	271
		296 T. R.	127	263 T. R.	238	269 T. R.	272
		297 T. R.	128	264 T. R.	239	270 T. R.	273
		298 T. R.	129	265 T. R.	240	271 T. R.	274
		299 T. R.	130	266 T. R.	241	272 T. R.	275
		300 T. R.	131	267 T. R.	242	273 T. R.	276
		301 T. R.	132	268 T. R.	243	274 T. R.	277
		302 T. R.	133	269 T. R.	244	275 T. R.	278
		303 T. R.	134	270 T. R.	245	276 T. R.	279
		304 T. R.	135	271 T. R.	246	277 T. R.	280
		305 T. R.	136	272 T. R.	247	278 T. R.	281
		306 T. R.	137	273 T. R.	248	279 T. R.	282
		307 T. R.	138	274 T. R.	249	280 T. R.	283
		308 T. R.	139	275 T. R.	250	281 T. R.	284
		309 T. R.	140	276 T. R.	251	282 T. R.	285
		310 T. R.	141	277 T. R.	252	283 T. R.	286
		311 T. R.	142	278 T. R.	253	284 T. R.	287
		312 T. R.	143	279 T. R.	254	285 T. R.	288
		313 T. R.	144	280 T. R.	255	286 T. R.	289
		314 T. R.	145	281 T. R.	256	287 T. R.	290
		315 T. R.	146	282 T. R.	257	288 T. R.	291
		316 T. R.	147	283 T. R.	258	289 T. R.	292
		317 T. R.	148	284 T. R.	259	290 T. R.	293
		318 T. R.	149	285 T. R.	260	291 T. R.	294
		319 T. R.	150	286 T. R.	261	292 T. R.	295
		320 T. R.	151	287 T. R.	262	293 T. R.	296
		321 T. R.	152	288 T. R.	263	294 T. R.	297
		322 T. R.	153	289 T. R.	264	295 T. R.	298
		323 T. R.	154	290 T. R.	265	296 T. R.	299
		324 T. R.	155	291 T. R.	266	297 T. R.	300
		325 T. R.	156	292 T. R.	267	298 T. R.	301
		326 T. R.	157	293 T. R.	268	299 T. R.	302
		327 T. R.	158	294 T. R.	269	300 T. R.	303
		328 T. R.	159	295 T. R.	270	301 T. R.	304
		329 T. R.	160	296 T. R.	271	302 T. R.	305
		330 T. R.	161	297 T. R.	272	303 T. R.	306
		331 T. R.	162	298 T. R.	273	304 T. R.	307
		332 T. R.	163	299 T. R.	274	305 T. R.	308
		333 T. R.	164	300 T. R.	275	306 T. R.	309
		334 T. R.	165	301 T. R.	276	307 T. R.	310
		335 T. R.	166	302 T. R.	277	308 T. R.	311
		336 T. R.	167	303 T. R.	278	309 T. R.	312
		337 T. R.	168	304 T. R.	279	310 T. R.	313
		338 T. R.	169	305 T. R.	280	311 T. R.	314
		339 T. R.	170	306 T. R.	281	312 T. R.	315
		340 T. R.	171	307 T. R.	282	313 T. R.	316

APPENDIX 2

List showing the numbers of Rules of the General Financial Rules and Treasury Rules reproduced in this Code, with necessary modifications together with the numbers assigned to these Rules in this Code.

Number of Rule of G.F.R. or T.R.	Number assigned in this Code	Number of Rule of G.F.R. or T.R.	Number assigned in this Code	Number of Rule of G.F.R. or T.R.	Number assigned in this Code	Number of Rule of G.F.R. or T.R.	Number assigned in this Code
24 T.R.	313	311 T.R.	307	307 T.R.	351 and 342	230 G.F.R.	318
111 G.F.R.	317	180 G.F.R.	309	47 G.F.R.	422	236 to 239 G.F.R.	320
274 T.R.	319	184 T.R.	311	48 G.F.R.	423	Appendix 60 G.F.R.)	Appendix 23 and 23-A
132, 141, 137 G.F.R.	320	496 and 305 T.R. and 137 G.F.R.	319 and 318-A	51 G.F.R.	424		
61 G.F.R.	373	63 T.R. and 127 G.F.R.	313	52 G.F.R.	425	60 G.F.R.)	58
377 T.R.	376			57 G.F.R.	428	64 G.F.R.)	67
119 G.F.R.	314			59 G.F.R.	427		
138 G.F.R.	322	87 T.R.	314	60(1) T.R.	431	64 (G.F.R.)	68
171 T.R.	336	65 T.R.	314-A	61 and 602 T.R.	432	65 G.F.R.)	69
193 and 194 G.F.R. and 200 T.R.	339	134 C.A.C. I	321	62 T.R.	433	66 G.F.R.)	71
		136 A.C.A.C. I	321-A			67 (T.R.)	72

APPENDIX 1

(Referred to in Article 27.)

Rules regarding the destruction of accounts records appertaining to the accounts audited by the Pakistan Audit Department

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by the Government with the concurrence of the Comptroller and Auditor-General :—

- (a) The following should on no account be destroyed :—
- Records connected with expenditure which is within the statute of limitation.
 - Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.
 - Records connected with claims to service and personnel matter affecting persons in the service.
 - Orders and sanctions of a permanent character, until revoked.
- (b) The following should be preserved for not less than the periods specified against them :—

<i>Description of Records</i>	<i>Period of preservation</i>
(i) Deleted	Deleted
(ii) Register of contingent expenditure	5 years.
(iii) Detailed budget estimates of an office	5 years.
(iv) Travelling allowance bills and acquittance rolls relating thereto.	3 years.
(v) Service books	3 Years after death, resignation, discharge, or retirement, whichever is earlier.
(vi) Leave accounts of non-gazetted Government servants	3 years after death or retirement.
(vii) Cases in which invalid pensions have been sanctioned	23 years.
(viii) (1) Other pension cases	5 years after retirement.
(2) Life certificates and certificates of unemployment obtained from pensioners who are paid their pensions by Money Order.	5 years.
(3) Money Order receipts and acknowledgements of pensioners.	5 years.
(ix) Summary of monthly progressive expenditure and correspondence relating to discrepancy in figures.	2 years.
(x) (1) Acquittance rolls of pay and allowances (other than travelling allowances) in respect of Government servants (other than those mentioned in sub-clause (4) below) for whom no establishment returns are prepared and no service books or service rolls are maintained.	15 years.
(2) Pay bills in respect of Government servants referred to in (1). (See Note 2 below).	6 years.
(3) Pay bills and Acquittance rolls of pay and allowances (other than travelling allowances), whether they are maintained separately or in a combined form, in respect of classes of Government servants other than those referred to in (1). (See Notes 1 and 2 below).	6 years.
(xi) (1) Acquittance rolls where these are maintained separately of inferior Central Government servants under the Administrative Control of the President for whom no service rolls are maintained.	45 years.
(2) Pay bills in respect of inferior Central Government servants referred to in (1) above.	45 years.

APPENDIX I

Note 1.—Acceptance rolls of pay and allowances (other than travelling allowances), up to and for the year 1923, in respect of Government servants referred to in item X (2) of this clause, for whom establishment returns are prepared and service books are maintained, should continue to be preserved for a period of 35 years. Acceptance Rolls of pay and allowances (other than travelling allowances) of inferior Central Government servants up to and for the year 1923 should be preserved for 45 years.

Note 2.—Before any pay bills are destroyed, the periods of temporary and officiating service as recorded in the service books or service rolls of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls. In regard to temporary and officiating service, the head of the office should also meticulously give necessary particulars with reference to Articles 175 and 171 of the C.S.D. Service Regulations with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

Note 3.—The Acceptance Rolls of Extra Departmental Sub and Branch Postmasters need not be preserved longer than 5 years.

- (c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments and Circle or Divisional Officers may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

Note.—Superintendents of Post Offices and the Railway Mail Service, First class Postmasters, Chief Superintendents and Superintendents-in-Charge of Telegraph Offices, Divisional Engineers, Telegraphs, Telephones and Wireless, Controller of Telegraph Stores, Superintendant, Telegraph Workshops, Account Officers-in-Charge of (1) Telephone Revenue and Workshop Accounting Office, Lahore; (2) Telegraph Stores Accounting Office, Karachi and (3) Telephone Revenue Accounting Office, Karachi and Lahore and Account Engineers-in-charge of a Radio Office shall be considered as having the status or rank of Divisional Officers for the purpose of this clause.

- (d) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Pakistan Audit Department should be forwarded to the Comptroller P. T. & T. for his concurrence before the destruction is ordered by the Head of Department.

Note.—A list showing the periods after which certain classes of records of the Posts and Telegraphs Department may be destroyed is given in Annexure A to this Appendix. The list has been prepared by the Comptroller and Auditor-General in consultation with the Director General.

- (e) Full details should be maintained permanently in Form A.C. Q-63, in each office, of all records destroyed from time to time.

ANNEXURE A

List showing periods after which certain classes of records of the Pakistan Posts and Telegraphs Department may be destroyed

I—General

(a) Objective statements and retrenchment memoranda	..	3 years.
(b) Receipts for money paid (other than those filed with the acceptance roll).	..	3 years.
(c) Register of losses, recoverable advances and retrenchments	..	4 years.
(d) Letters of authority for payment to other person or agent	..	25 years.
(e) Inspection Reports from the Audit Office	..	1 year after the next inspection, provided all the items have been settled.

APPENDIX J

I.—General.—*contd.*

(f) Correspondence relating to sanction and revision of establishments, etc.	3 years. (On the issue of Post Office and Railway Mail Service Office to be destroyed as soon as a new revision is sanctioned).
(g) Register of Security deposits of bonds	10 years.
(h) Correspondence relating to loans, dedications, etc.	12 months after final orders have been passed (one year in the case of Post Office and Railway Mail Service Office).
(i) Papers relating to grant of advances of pay, travelling allowance, purchase of motor cars, etc.	3 years.
(j) Last pay certificate (office copies)	3 years.
(k) Renewal of sanction in temporary establishment	3 years.
(l) Register of Budget grants	2 years.
(m) Stock Book	10 years after the year in which it is replaced by a fresh stock book.
(n) Correspondence relating to fund deductions, etc.	1 year.
(o) Receipts and vouchers with the exception of those under deposit	3 years.
(p) Demands for rent, etc., on departmental buildings	3 years.
(q) Quoted Officer's pay slips	1 year.
(r) Charge reports (office copies)	1 year.
(s) Register showing the name, designation, pay, etc., of quoted officers drawing pay from a disbursing office	5 years.
(t) General Provident Fund records	1 year.
(u) Receipt for money paid filed with acquittance note	12 years.
(v) Grant compensation and overtime allowance, etc., bills	5 years.
(w) Service rolls	2 years after death, resignation, discharge or retirement, whichever is earlier.
(x) Register of sanctioned establishment	At the end of one year after the new one has been prepared.
(y) Register for maintaining particulars of accounts records destroyed	Permanently.

II.—Post Office

Accounts and sub-accounts

1. Head Office Cash Book	3 years.
2. Head Office subsidiary	3 years.
3. Treasurer's Cash Book	3 years.
4. Consignment bills (copies)	3 years.
5. Schedules of receipts and payments (copies)	3 years.
6. Treasury Paid Book	3 years.
7. Memo. of disbursement of pay and allowances with receipts for money paid by the Postmaster.	12 years.

APPENDIX J

II.—POST OFFICE—*contd.*

7. Receiver's appointment certificates	..	..	..	..	Permanently.
8. Treasury vouchers	..	..	..	..	3 years.
10. Treasury Receipts	..	..	..	..	3 years.
11. Letter books of wireless receiving sets	..	..	..	..	2 years after the issue of the last book.
12. Sub and Branch Office daily accounts	..	..	..	..	18 months.
13. Sub and Branch Office statements	..	..	..	..	18 months.
14. Sub and Branch Office slips	..	..	..	..	18 months.
14(A). Sub and Branch Office accounts	..	..	..	..	3 years.
15. Remittance Advice and Acknowledgments	..	..	..	..	18 months.
16. Daily lists of Telephonic Revenue Collections	..	..	..	..	3 years.
17. Monthly statements of fluctuating charges in Form 'A'	..	..	..	..	1 year.

Savings Bank Department

1. Savings Bank Journals with Savings Bank Month	..	..	..	..	18 months.
1(A). Sub-Office Savings Bank Journal	..	..	..	..	Permanently.
2. Annual statement of Interest	..	..	..	..	3 years.
3. Deleted.					
4. Deleted.					
5. Specimen Signature Book	..	..	..	..	Permanently.†
6. Register of Government Securities	..	..	..	..	Permanently.
7. Guard books containing depositors' applications for duplicate Pass Books	..	..	..	..	10 years.
8. Guard books containing letters pledging deposit in Post Office Savings Bank as security	..	..	..	..	Permanently.
9. Savings Bank Ledgers	..	..	..	..	Permanently.
10. Alphabetical Index register	..	..	..	..	Permanent like ledgers.
11. Stock register of Pass Books	..	..	..	..	18 months.
12. Interest payment orders received from the Deputy Commissioner, Posts, Telegraphs and Telephones, Dacca	..	..	..	..	3 years.
13. Postmaster General's Authority for opening a public account	..	..	..	..	Till the closure of the account.
14. Register of Savings Bank Acknowledgments	..	..	..	..	18 months.
15. Receipts of Savings Bank Pass Books delivered at sub-office	..	..	..	..	1 year.
16. Register of undeliverable pass-books with pass-books	..	..	..	..	Permanently.*
17. Government Security Hodder's Rolls	..	..	..	..	So long as the securities remain intact.
18. Postmaster General's authority recognizing the guardian of a minor depositor.	..	..	..	..	Till the account is closed.
19. Old Savings Bank Ledgers containing transactions between 1st July, 1912 and 30th June, 1916.	..	..	..	..	Permanently.
20. List of dead accounts received from the Audit Office	..	..	..	..	5 years.

*These records should be destroyed only with the special sanction of the Postmaster General.

†These should not be destroyed so long as the accounts to which they relate are in existence.

APPENDIX 3

II.—Post Office—contd.

Money Order Department

1. Journals (list) of Money Orders issued (Head Office and Sub-Office)	18 months.
2. Register of Money Orders received for payment	18 months.
3. List of Money Orders paid (Head Office and Sub-Office)	18 months.
4. Compilation of Money Orders paid	18 months.
5. Books of Money Orders (Head and Sub-Office)	2 years.
6. Compilation of daily totals of Money Orders issued in Sub-Office	18 months.
7. Telegraph Money Orders advice books	18 months.
8. Telegraph Money Orders received for payment with postal communications	18 months.
9. Telegraph Money Orders registers	18 months.
10. Postmaster's Money Orders paid books	18 months.
11. Files of mail containing paid Money Orders received from Audit Office	Files for 1 year and paid orders for 2 years.

British Postal Orders and Pakistan Postal Orders

1. Lists and journals of British Postal Orders sold and Pakistan Postal Orders sold	18 months.
2. Lists and journals of British Postal Orders and Pakistan Postal Orders paid	18 months.
3. Register of British Postal Orders and Pakistan Postal Orders in stock	18 months.

Irish Postal Orders

1. List of Journal of Irish Postal Orders paid	18 months.

Savings Certificates

1. Journals of Savings Certificates issued and discharged	18 months.
2. Weekly summaries of Savings Certificates issued and discharged	18 months.
3. Register of Savings Certificates issued and discharged	Permanently.
4. Ledger of Savings Certificates	Permanently.*
5. Stock register of Savings Certificates	Permanently.
6. Invoices for Savings Certificates	3 years.
7. Register of certificates for payment by High Commissioners for Pakistan	Permanently.
8. Sub-Office cashbook register of receipts, issues and discharges of Savings Certificates	Permanently.
9. Applications for purchase or transfer of Cash Certificates	Permanently.
10. Alphabetical register of Cash Certificate purchasers	Permanently (indexed).

Delivery Department

1. Deposit account	18 months.
2. Letter postage account	18 months.

* These records should be destroyed only with the special sanction of the Postmaster General.

APPENDIX J

Miscellaneous

1. Register of Post Box holders	3 years.
2. Inspection reports and verification reports by Executive	1 year after the next inspection, provided all the items have been settled.
3. Cases regarding claims in respect of Savings Bank accounts and Cash Certificates standing in names of deceased persons decided by the Postmaster	3 years from the date of payment of the amount of the claim.
4. Division of articles received from the Stock Depot	3 years.
5. Carbonic copies of invoices returned to Stock Depot	3 years.

III(c).—RAILWAY MAIL SERVICE—HEAD RATION OFFICES

1. Cash Books	3 years.
2. Cash Abstract	3 years.
3. Copies of contingent bills and bills for double duty and extension allowances	3 years.
4. Loss cases register	Permanently.
5. Statements and correspondence relating to reserved accommodation supplied to Railway Mail Service Sections half-yearly and weighing of bags despatched under weightage system half-yearly	1 year.
6. Stock book of bags	3 years.
7. Memo. of disbursement of pay and allowances with receipts	12 years.
8. Invoices of articles received from Stock Depot	3 years.
9. Carbon copies of invoices of articles returned to the Stock Depot	3 years.

III (d).—RAILWAY MAIL SERVICE—CIRCLE OFFICES

1. Sanctions issued by the Director General and Head of Circles to the revision of half-yearly interest charge payable to Railways	3 years. (A list of the sanctions should, however, be recorded in a register which should be preserved permanently).
2. Sanctions issued from time to time for revision of annual haulage charges payable to Railways	2 years. Full particulars of the sanctions should be recorded in a register to be preserved permanently).
3. Register of regular accommodation supplied to the Railway Mail Service Sections	1 year. (This register should be destroyed at the end of one year after a new Register has been prepared.)
4. Register of Railway Bills	3 years.
5. Correspondence regarding acceptance of Railway Bills and duplicate copies of the bills accepted	3 years after acceptance of the bills.
6. Cases relating to the construction of Mail Vans	Permanently.
7. Cases relating to the supply of regular accommodation to the Railway Mail Service Section	3 years.

APPENDIX 3

IV.—DEPARTMENTAL TELEGRAPH OFFICES

1. Records connected with Pre-money and overtime allowances	..	..	..	..	1 year.
2. Statement of Credits (bills to lapse)	..	..	..	..	1 year.
3. Task—Work Forms, daily earnings	..	..	..	..	1 year.
4. Advice and Acceptance of transfer debits	..	..	..	..	1 year.
5. Import certificates	..	..	..	..	1 year.
6. Monthly Cash Accounts	..	..	..	..	1 year.
7. Railway Credit Notes (Counterfoils also)	..	..	..	..	1 year.
8. Store Receipts (A, C, E-T)	..	..	..	..	1 year.
9. Counterfoils and registers of Cheque Books	..	..	..	..	1 year.
10. Register of sanctions	..	..	..	..	1 year.
11. Cash Book	..	..	..	..	Permanently.
12. Receipt and Issue of Stores	..	..	..	..	1 year.
13. Papers relating to Unserviceable Stores	..	..	..	..	1 year.
14. Applications for sanction to purchase (specialists)	..	..	..	..	1 year.
15. Treasury Receipts	..	..	..	..	1 year.

V.—RANGE OFFICES

1. Statement of Credits (bills to lapse)	..	..	..	..	1 year.
2. Advice and Acceptance of transfer debits	..	..	..	..	1 year.
3. Monthly Cash Accounts	..	..	..	..	1 year.
4. Railway Credit Notes (Counterfoils also)	..	..	..	..	1 year.
5. Store Receipts (A, C, E-T)	..	..	..	..	1 year.
6. Register of sanctions	..	..	..	..	1 year.
7. Cash Book	..	..	..	..	Permanently.

VI.—POSTAL STATION OFFICES

1. Estimate books	..	..	..	..	..	Permanently.
2. Correspondence relating to—						
(a) Revision of Estimates	..	..	..	..	..	} Permanently.
(b) Examination of Accounts	..	..	..	..	..	
(c) Buildings	..	..	..	..	..	
(d) Annual Reports	..	..	..	..	..	
3. Postal Station Office warrants with their vouchers	..	..	..	..	..	1 year.
4. Cash and Receipts Books	..	..	..	..	..	1 year.
5. Tenders	..	..	..	..	..	1 year.
6. Personal Ledgers of Postal Station Office Contractors	..	..	..	..	..	1 year.
7. Book Debt Ledgers	..	..	..	..	..	1 year.
8. Sales Ledgers	..	..	..	..	..	1 year.
9. Circle Ledgers	..	..	..	..	..	1 year.
10. General Ledgers	..	..	..	..	..	1 year.
11. Store Ledgers	..	..	..	..	..	1 year.
12. Day Books	..	..	..	..	..	1 year.
13. Invoice Books	..	..	..	..	..	1 year.
14. Supply Order Books	..	..	..	..	..	1 year.
15. Regulation Books	..	..	..	..	..	1 year.
16. Expenditure and Credit Sheets	..	..	..	..	..	1 year.
17. Office copies of—						
(a) Cash Account Current	..	..	..	..	..	} 1 year.
(b) Postal Station Office Stores Account Current	..	..	..	..	..	
(c) Manufacture Account Current	..	..	..	..	..	
(d) List of payment vouchers	..	..	..	..	..	
(e) Schedule showing particulars of Miscellaneous Receipts paid into Local Post Office during the month.	..	..	..	..	..	
(f) General Balance Sheet	..	..	..	..	..	

APPENDIX 4 AND 4-A

APPENDIX 4 and 4-A

(Referred to in Article 33.)

*List of Account Heads of Receipts and Disbursements of Post Office Department and
Telegraph & Telephone Department.**(Printed separately).*

APPENDIX 5

(Referred to in Articles 48 and 153)

Rules for the Supply and Distribution of Stamps.

Extent of application.—These rules apply, to the extent set forth herein, to all classes of stamps, and to all the Provinces and the Capital of the Federation; and also to all the Acceding States in respect of postage stamps only; provided that the application of Rules 12 to 35 is limited in the Governors' Provinces to postage and other stamps that are the property of the Central Government unless the Government of any such province elects to extend them in whole or in part to stamps, judicial or non-judicial, that are the property of the Provincial Government.

Explanations.—For the purposes of these Rules—

- (1) "Central areas" include centrally administered areas in the Acceding States, Tribal Areas etc.
- (2) The term "postage stamps" except where expressly otherwise provided will include "postal and telegraph stationery".
- (3) The expressions "stamps" and "non-postal stamps" except where otherwise expressly indicated, will include match excise handkerchiefs and tobacco excise labels.

PART I.—PRINTING AND SUPPLY

A.—SECURITY PRINTING CORPORATION

1. Postage stamps, match-excise handkerchiefs, tobacco excise duty labels and all revenue stamps, both judicial and non-judicial, which form sources of central revenues, shall be printed only at the Security Printing Corporation, at Karachi. If the Corporation, during the contract period, is unable to manufacture any of these items, they shall be printed by Messrs. Thomas De La Rue and Company, Limited, London, alone.

2. The Corporation shall also print and supply such revenue stamps as may be required by the Provincial Governments, the Governments of Afghanistan, Egypt, Eritrea, Iran, Iraq, Lebanon, Nepal, Saudi Arabia, Syria and Turkey on such terms as the Government of Pakistan may determine from time to time.

3. The Director General, Pakistan Post Office appoints an officer as Controller of Stamps who works under his immediate control and direction. Under the Controller there are two Stamp Depots, one at Karachi and the other at Dacca, each in the charge of Deputy Controller of Stamps.

4. These Rules do not regulate the administration of the Corporation by the Managing Director. Such administration shall be regulated by the rules and orders, both general and special, issued by the Board of Directors with the concurrence of the Government of Pakistan from time to time.

B.—CENTRAL STAMP STORE

5. Attached to the Corporation shall be a Store, which shall be called the Central Stamp Store. That Store shall be in the immediate charge of the Controller of Stamps.

6. The Central Stamp Store shall ordinarily maintain a reserve stock of stamps and postal stationery based on the probable monthly consumption as follows :—

	Maximum (Months)	Minimum (Months)
I.—Postal stamps—		
(1) Postage stamps	6	3
(2) Postal stationery	3	2
II.—Non-postal stamps which form sources of general revenue		
(1) Adhesive stamps	6	3
(2) Imprinted stamp	6	3
(3) Match Excise Bandoles	3	2
(4) Tobacco Excise Duty Labels	6	3
III.—Non-postal stamps which form sources of Provincial Revenue		As may be settled between the Pro- vincial Govt. con- cerned and the Controller of Sta- mps.

NOTE.—In the case of Item I (1) and II (1), (2), (3) and (4) if the annual consumption is very low the maximum stock may be increased to 12 months' consumption at the discretion of the Controller of Stamps.

7. The Controller of Stamps shall also keep stocks of Unemployment Insurance Stamps to be obtained from time to time from the United Kingdom for sale at certain sea ports.

C.—FORECASTS, ETC.

8. The Controller of Stamps shall be responsible for regulating the supply and arranging the storage of all kinds of stamps in Central areas. As regards Governor's Provinces his responsibility will be confined to supplying the stamps that are required by the Provincial Governments.

9. (i) To enable the Corporation to provide for adequate stocks of raw materials (e.g., paper, ink, etc.), in the Security Corporation, a consolidated forecast shall be sent to the Controller of Stamps, Karachi, not later than the 15th September each year in the form prescribed under Rule 9 (ii) by the officers noted below :—

- (a) Officers-in-Charge of local depots in Central areas will send a forecast in respect of non-postal stamps (excluding Match Excise Bandoles, Central Excise Revenue Stamps and Tobacco Excise Duty Labels) which should also include the requirements of branch depots, if any

(b) Officers appointed by the Provincial Governments will send their forecasts in respect of non-postal stamps (excluding Match Excise Banderols, Central Excise Revenue Stamps and Tobacco Excise Duty Labels) after obtaining the necessary information from the various local depots.

(c) Officers appointed by the Central Government (vide note below) will send their forecasts in respect of Match Excise Banderols, Central Excise Revenue Stamps and Tobacco Excise Duty Labels, after obtaining the necessary information from the local depots concerned.

Note.—The following officers shall be deemed to be "an officer appointed by the Central Government" in respect of the Provinces or areas referred against each for the purpose of submission of forecasts and indents for Match Excise Banderols.

- (1) The Collector of Central Excise, Chittagong — East Pakistan.
- (2) The Collector of Central Excise, Lahore — — Punjab & N.W.F.P.
- (3) The Collector of Central Excise, Karachi — — Karachi, Sind and Baluchistan.

(d) The Heads of Postal Circles will send their forecasts in respect of postage stamps, both public and service, after obtaining the necessary information from the various local depots.

(ii) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in hand on 1st July, the estimated issues for current financial year, and the forecast of stamps which the Central Stamp Store will be required to supply during the ensuing year.

10. (i) Indents for replenishment of stock shall be prepared as below by Officers-in-Charge of local depots.—

(a) In respect of non-judicial and impressed court-fee stamps of the denominations of Rs. 25 and above, all non-judicial adhesive stamps (other than revenue stamps of less than Rs. 1/-), adhesive court-fee stamps of the denominations of Rs. 5 and above, annually to meet the estimated consumption during the twelve months as specified below :—

Indenting Officer's Province or area ..	Latest date before which indents should reach the Central Stamp Store, Karachi.	Year covered by the indent.
Karachi, Sind & Baluchistan ..	28th/29th February ..	Year commencing from 1st July following.
N.W.F.P., Punjab & Gdlt ..	30th June ..	Year commencing from 1st Nov. following.
East Pakistan ..	31st October ..	Year commencing from 1st March following.

(Indents from the treasuries in East Pakistan should be sent to the Deputy Controller of Stamps, Dacca). In respect of postage stamps (Public and Service) of the denominations of Rs. 5 and above, the Officers-in-Charge of local depots in all Governor's Provinces and Central areas shall submit indents annually to meet

APPENDIX 3

the estimated consumption during the twelve months commencing from 1st July following so as to reach the Central Stamp Store not later than the 15th April each year together with their indents for the quarter ending September for postage stamps of the denominations lower than Rs. 5 and for postal stationery.—

- (b) In respect of all non-postal stamps other than those mentioned in (a) above (c) and (d) below, to meet four months' estimated consumption as specified below :—

Period covered by the indent ..	..	Last date before which indents should reach the Central Stamp Store.
1st July to 31st October ..	..	28th/29th February.
1st Nov. to 28th/29th February ..	..	30th June.
1st March to 30th June ..	..	31st October.

Note.—The latest date by which indents for non-postal stamps referred to in (a) and (b) above should be submitted by Officer-in-Charge of local depots to the officer appointed under rule 9 (i) (b) shall be fixed by the Provincial Government concerned.

- (c) In respect of Match Excise Banderohs, postage stamps of denominations less than Rs. 5 and postal stationery not later than the 15th of the first month of every quarter, to meet the estimated consumption during the next quarter.

- (d) In respect of Central Excise Revenue Stamps and Tobacco Excise Duty Labels to meet the estimated consumption during the next quarter as specified below :—

Period covered by the indent ..	..	Last date before which indents should reach the Central Stamp Store.
1st July to 30th Sept. ..	..	30th April.
1st Oct. to 31st Dec. ..	..	31st July.
1st Jan. to 31st March ..	..	31st October.
1st April to 30th June ..	..	31st January.

- (e) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required for sale :—

- (1) the balance in the local depot, on the first of the month in which the indent is due for submission.
- (2) the quantity due against previous indents pending compliance with the Controller of Stamps.
- (3) the quantity sold during the preceding year or four months or quarter according as the indent covers the requirements for a year or four months or a quarter, respectively, including issues to branch depots.
- (4) the quantity required for the next year or four months or quarter as the case may be, including the reserves.
- (5) the quantity passed by the scrutinizing officer.

(10) Indents for postage stamps should be sent to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, for scrutiny and supply; those for non-postal stamps and Central Excise Revenue Stamps, Tobacco Excise Duty Labels and Match Excise Banderols being submitted to him through the officer appointed under Rule 9 (7) (b) and 9 (7) (c), respectively.

11. The Controller shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for Governor's Provinces, however, he will comply with indents as received without question if he has the necessary stocks in hand.

12. The Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, shall furnish the officers mentioned below with copies of invoices relating to the issues during each month from the Central Stamps Store, Karachi, or Stamps Store, Dacca, to each local or branch depot :—

- (1) the heads of Postal Circles—Copies of invoices relating to supplies of postage stamps; and
- (2) the officers appointed under Rule 9 (1) (c)—copies of invoices relating to supplies of Match Excise Banderols, Central Excise Revenue Stamps and Tobacco Excise Duty Labels.

The copies of invoices should reach the officers noted above not later than the 15th. of the month following that in which the supply is made.

PART II—DISTRIBUTION, CUSTODY AND SALE

A.—LOCAL DEPOTS AND BRANCH DEPOTS AND STOCKS TO BE KEPT

13. Every treasury, including the treasuries attached to political and Sale agencies, shall be a local depot for the custody and sale of stamps of all descriptions. Provincial Governments and Local Administrations may establish local depots at places where there is no treasury:

Provided that Match Excise Banderols and Tobacco Excise Duty Labels shall be stocked at the local and branch depots selected by the Provincial Governments and Administrations for the purpose.

14. Each local depot shall, unless the Provincial Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of (2) three months in the case of postage stamps and other stamps which are the property of the Central Government, Tobacco Excise Duty Labels and Match Excise Banderols and (b) four months in the case of non-postal stamps in addition to the stocks required for the quarterly or four monthly or annual consumption as the case may be. The Provincial Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamps or in certain local depots shall be equal to the probable consumption of such other periods as they deem expedient.

15. If the supply of stamps in any local depot should run short before the receipt of the supply from the Central Stamp Store, Karachi (in respect of the local depots in West Pakistan) or from the Stamps Depot, Dacca (in respect of local depots in East Pakistan), the Officer-in-Charge of the local depot should indent for a supply from a neighbouring depot, sending a copy of the indent to the Con-

troller of Stamps, Karachi or to the Deputy Controller of Stamps, Dacca, as the case may be, or to the officer appointed by the Government concerned under Rule 7 (i) (b) or 7 (i) (c), as the case may be, who controls the supply of stamps required.

16. Emergent indents on neighbouring depots as authorised in Rule 15 may ordinarily be made on a depot in the same province or administration. If the depot is in another province or administration, the general or special orders both of the Provincial Government or local administration controlling the supplying depot and of the Provincial Government or local Administration controlling the indenting depot will be necessary.

17. Subject to the proviso to Rule 13, every subordinate branch or sub-treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the branch depot, the Provincial Government or local Administration may direct the closing of the branch depot: Provided that without the previous sanction of the Government of Pakistan, the Provincial Government or local Administration may not order that the maintenance of a stock of postage or Central Excise Revenue Stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

18. The supply to be kept in a branch depot should be not less than the probable demand for (a) three months in respect of postage stamps and other stamps which are the property of the Central Government, Tobacco Excise Duty Labels and Match Excise Banderoles and (b) four months in respect of non-postal stamps: but the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period, instead of three months in respect of postage stamps and other stamps which are the property of the Central Government, Tobacco Excise Duty Labels and Match Excise Banderoles and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

19. As soon as the number of stamps in the branch depot not receiving its supplies direct from the Central Stamp Store, Karachi, or Stamp Store, Dacca, falls below the number issued from the depot in the preceding four months, the Officer-in-Charge of the depot shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for all denominations of stamps, whether a supply is required or not, the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The period of "four months" and "two months" in this Rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Stamp Act, 1899, to such other periods as it may deem expedient.

20. Branch depots authorised to receive supplies direct from the Central Stamp Store, Karachi, or Stamp Store, Dacca, should keep as reserve stock quantities approximating to the consumption of (a) three months in the case of postage stamps and other stamps which are the property of the Central Government, Tobacco Excise Duty Labels and Match Excise Banderoles and (b) four months in the case of non-postal stamps in addition to the quarterly or four-monthly or annual demand.

B.—ACCOUNTS, RETURNS, STORAGE, ETC.

21. As soon as possible after the arrival of supply of stamps from the Central Stamp Store, Karachi, or Stamp Store, Dacca, or from another local depot, the Officer-in-Charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with Rule 22. Where the treasury is the local depot, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, who must be watching all the time the boxes or packets being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 26. The number and value of stamps received shall be compared by the Officer-in-Charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

22. The Provincial Governments and local Administrations may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the descriptions of stamps which the Officer-in-Charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The Officer-in-Charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before the receipt. Thereafter, he shall be deemed to have taken over, on behalf of the Government or Department whose source of revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the cosigner shall be exonerated from the liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of Pakistan, Ministry of Finance (Revenue Division) that the discrepancy occurred prior to the despatch of stamps from the Central Stamp Store and that not withstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the Officer-in-Charge both to his administrative head and to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, for investigation. The inside wrappers (all complete) of packet of stamps which bear the initials of the officers through whose hands the packets passed before issue from the Central Stamp Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

NOTE.—Such discrepancies in respect of local deposits in East Pakistan should be reported to the Controller of Stamps by the Deputy Controller of Stamps, Dacca.

23. (i) In respect of supplies of non-postal stamps (other than Match Exchequer Bonds) the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamp Store, Karachi or the Stamp Depot, Dacca, showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied.

(ii) The original copy of the invoice will be retained in the local depot and the duplicate returned to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, with the acknowledgement of the Officer-in-Charge of the local depot ordinarily not later than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps.

(iii) The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under Rule 9 (i) (b). The acknowledgement of the Officer-in-Charge of the local depot shall read as follows :—

"I certify that the stamps invoiced above have been duly checked on receipt in accordance with the Rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs. (in words)."

(iv) Invoices relating to supplies to branch depots shall be returned to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, on to the officer appointed under Rule 9 (i) (b) through the Officer-in-Charge of the local depot concerned who shall countersign them.

(v) Invoices relating to the supplies of non-postal stamps to the Deputy Controller of Stamps, Dacca, by the Controller of Stamps, Karachi, shall be returned by the former to the latter and instructions contained in (ii) and (iii) above shall be observed by the Deputy Controller of Stamps, Dacca as supplies made to him will be reckoned as those to East Pakistan Government.

(vi) Two copies of each invoice relating to direct supply of non-postal stamps from the manufacturers to the Deputy Controller of Stamps, Dacca, shall be sent by the latter with his acknowledgement to the Controller of Stamps, Karachi, to enable him to raise debit for the expenditure (including the manufacturing value) against the East Pakistan Government. One such copy may also be sent to the officer appointed under Rule 9 (i) (b).

(vii) A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under Rule 9 (i) (b) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps despatched during the previous month together with spare copies of all relative invoices and a summarised statement showing the amount of each invoice.

(viii) On receipt of the relative acknowledged copies of invoices from the local depots, the officer appointed under Rule 9 (i) (b) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjustment against the balances of the Provincial Government concerned by credit to the Central Government, the credit being passed on to the Accountant General, Pakistan Revenue, Jalandhar, through the exchange account.

(ix) It shall be incumbent on the part of the officer appointed under Rule 9 (i) (b) excepting the debit to see that copies of invoices are submitted to him by the Officer-in-Charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

Note.—The procedure mentioned in Rule 2) above will not apply to local depots in Central Area obtaining supplies non-postal stamps from the Central Stamp Store; instead the procedure laid down in Rule 24 shall apply to them also.

24. In respect of supplies of postage stamps and other stamps which are the property of the Central Government, Tobacco Excise Duty Labels and Match Excise Bundles, the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, shall send an invoice in triplicate furnishing the details referred to in Rule 23 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot, and the duplicate and triplicate returned to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, with the acknowledgement of the Officer-in-Charge of the local depot in the form stipulated in Rule 23. Officer-in-Charge of branch depots getting their supplies direct from the Stamp Depot at Karachi or Dacca shall return the duplicate and the triplicate copies to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, through the Officer-in-Charge of the local depot concerned who shall countersign them. The acknowledged duplicate copies of invoices shall be collected by the office of the Controller of Stamps, Karachi, in respect of West Pakistan and Dacca by the office of the Deputy Controller of Stamps, Dacca, in respect of East Pakistan, and the triplicate copies sent to the Deputy Comptroller, P. T. & T., Lahore.

25. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Karachi. The Corporation will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with Rules 48, 49 and 54 (b) and the rules framed by a Provincial Government under Rule 49.

26. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the Officer-in-Charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the Officer-in-Charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialed by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the Officer-in-Charge.

NOTE.—In all cases where stamp registers have to be checked, the actual check of quantities against values is very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared slips, and this check should never be omitted. This remark applies also to each of the following rules as regards a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 1 per cent of the entries in each class of stamp leaving the remaining entries in each class to be checked by a subordinate under his supervision.

C.—SALES

27. The treasurer, or such other officer as the district officer may direct, shall be the ex-officio vendor of all descriptions of stamps in each local depot. Except as provided in the note below or in rule 33, sales to Government Departments, public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

NOTE.—The Officer-in-Charge of each local depot, in the province of Sind, or his or their treasury, may issue postage stamps from the double lock store for sale to the public or post offices.

28. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts into and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the Officer-in-Charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the stock under double lock, check the correctness of the entries made in the double lock register, so that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be fortnightly verification of the balance of stamps in the hands of the *ex-officio* vendor unless the Provincial Government or local Administration desires that such verification should be more frequent in the local depot of the province or area concerned, e.g., on everyday on which stamps are issued to the stamp vendor from double locks.

NOTE.—The Provincial Governments and local Administrations may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasure's security or any other reason.

29. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in each language as the Provincial Government or local Administration may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the various descriptions of stamps—namely, Non-judicial, Court fee, Postage, Match excise banderols, Central Excise Revenue Stamps, Tobacco Excise duty labels, Insurance Agents License Fee stamps, Defence (or National) Saving Stamps, etc., being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked everyday by the Officer-in-Charge of the depot.

NOTE.—This rule shall remain in force at the local and branch depots to which the Provincial Government or local Administration concerned do not extend the provisions of rule 29-A.

29-A. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. Challans, separately for each class, i.e., non-judicial, Court fee and Postage stamps and Match Excise Banderols, will be presented by the purchaser to the Accountant, who shall check the correctness of the particulars thereof, especially the discount claimed and the name of the purchaser. The challan, after check by the Accountant, should be presented with cash to the *ex-officio* vendor for the issue of stamps.

Post Office requisitions for postage stamps and other stamps required to be sold through post offices shall be presented first to the Accountant who shall check and note them in the register of challans and then to the *ex-officio* vendor along with cash for the issue of stamps.

The *ex-officio* vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the Provincial Government or local Administration may direct, the receipts from the double lock and the daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked everyday by the Officer-in-Charge of the depot who should initial the register in token of having exercised this check.

The *ex-officio* vendor shall return the challans and post office requisitions to the Accountant daily who shall prepare the daily accounts on their basis. Through the register of challans, the Accountant will watch the return of all challans and requisitions and bring any omission or discrepancy to the notice of the Officer-in-Charge of the depot.

NOTE 1.—In places where is a branch of the National Bank of Pakistan doing Government business the challans and post office requisitions shall be presented in duplicate, the entire copy being required by the Bank for making up its daily account.

NOTE 2.—Treasuries banking with a branch of the National Bank of Pakistan maintain a register of challans prescribed in Article 322 of the Civil Account Code, Volume II. The same register may be used for noting the challans and requisitions for stamps.

30. A district officer may direct that the sales to the public of judicial and non-judicial stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

31. The sub-treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of stamps at a branch depot.

32. The Officer-in-Charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the *ex-officio* vendor at the local depot obtains his supplies except that the indent and the stamps must be sent by post or messenger to and from the local depot, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the Officer-in-Charge of the branch depot. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the Provincial Government or local Administration may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of Stamps, the despatch of stamps direct from the Central Stamp Store, Karachi or Stamp Store, Dacca to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps as supplies to the local depot to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in rule 21.

Except where the Officer-in-Charge of the branch depot has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the Officer-in-Charge of the branch depot in the same manner as the *ex-officio* vendor at the local depot obtains his supplies from the Officer-in-Charge.

23. (i) Where the Officer-in-Charge of the branch depot has been appointed *ex-officio* vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in rule 28 of these rules need not be maintained.

(ii) In all other cases Provincial Government and local Administration shall fix the period, a supply for which shall be kept under single lock by the *ex-officio* vendor and the remainder of the stamps in the branch depot shall be kept under double lock of the Officer-in-Charge of the branch depot and of the *ex-officio* vendor, and given out to single lock as required.

24. Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from local depots.

25. On the last open day of December and June each year, the Officer-in-Charge of each local depot shall count, or have counted in his presence, the stamps in his depot, both those under double lock and those under single lock, and shall require the Officer-in-Charge of the branch depots subordinate to him similarly to count the stamps in the branch depots. He shall attach to the *plus* and *minus* memoranda for December and June rendered to the audit officers concerned, a certificate in the following form :—

Non-judicial.

Court-fee.

Postage.

Central Excise Revenue Stamps.

Tobacco Excise Duty labels.

Insurance Agent Licence Fee Stamps.

Defence (or National) Savings Stamps.

Match Excise Banderoles.

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in Series in this local depot on the December/June 19 and found by actual calculation of numbers and values, not less than 75 per cent. of the entries having been checked by me personally, that the value of each description is as stated in the margin. Also that I have received similar certificates from the Officers-in-Charge of the subordinate branch depots on the last day of the month December/June 19 of which the accounts are incorporated in the Head Treasury accounts that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.

The total values of stamps in this depot and the branch depots as found by the above certified examination, are therefore—

	Rs.						
Non-judicial	—	—	—	—	—	—	—
Court-Fee	—	—	—	—	—	—	—
Postage	—	—	—	—	—	—	—
Central Excise Revenue Stamps	—	—	—	—	—	—	—
Tobacco Excise Duty labels	—	—	—	—	—	—	—
Insurance Licence fee stamps	—	—	—	—	—	—	—
Defence (or National) Savings Stamps	—	—	—	—	—	—	—
Match Excise Banderoles	—	—	—	—	—	—	—

which amounts agree with the balances shown in the *plus* and *minus* memoranda for December/June to which this certificate is attached. (If there is any difference, not "with the" exception of the following differences the explanation of which is in Series")

36. Officer-in-Charge of local depots shall forward to the local Accountant General such returns of the receipts and sales of stamps as the Auditor General may direct, in the form of *plus* and *minus* memoranda or otherwise. A copy of the returns shall be sent simultaneously to the heads of Postal Circles.

37. The Controller of Stamps shall send to the Accountant General concerned such accounts of the transactions of the central and local depots as the Auditor General may prescribe.

38. The Auditor General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

39. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of judicial and non-judicial stamps vary in different provinces and in Central areas and are prescribed by the Provincial Governments and local Administrations.

D—POSTAGE STAMPS

40. Service stamps shall be sold by local depots to Government officials and semi-official bodies and institutions mentioned in clause 354 of the Post and Telegraph Guide who will be required to certify in writing that the stamps will be used on prepaying postage on communications *hors file* on the service of Pakistan State or for the purposes stipulated in the said clause of the Post and Telegraph Guide, and for such other purposes as are authorised by the P.O./T.&T. Department.

NOTE 1.—Service Postage stamps may also be sold to the public, provided that the value of stamps sold to any person at one time shall not be less than Rs. 5 and that an extra charge of half per cent. calculated on the face value shall not be made to cover incidental expenses. This extra charge shall not, however, be recovered from officers of Accessory States, authorised to purchase service postage stamps by the Director General, P.O./T.&T.

NOTE 2.—For rules regulating sales to Government officials see Rule 317 of the Treasury Rules.

NOTE 3.—Government officials authorised to obtain service postage stamps from local depots may exchange such stamps either for service stamps of different denominations, or with the previous approval of the Director General, P.O./T.&T., for ordinary postage stamps provided that the stamps returned to the local depots are in a serviceable condition.

41. Ordinary postage stamps shall be sold for cash from local depots to Officer-in-Charge of post offices, at which letters are received for despatch, to persons licensed to sell non-judicial stamps under the rules framed under the Stamps Act, 1899 (II of 1899), and to the public, provided that the value sold to any person at one time shall not be less than five rupees, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed in any of the above cases.

NOTE 1.—As a partial exception to this rule payment for postage stamps may be made by cheques by Officers-in-Charge of post offices who have been authorised to issue cheques on the State Bank of Pakistan or the National Bank of Pakistan.

NOTE 2.—Except on the special authority of the Government of Pakistan or the Director General, P.O./T.&T., no free supply of ordinary postage stamps and stationery shall be made by the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dhaka.

42. Heads of Departmental Telegraph Offices shall obtain supplies of ordinary postage stamps from the local depots, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public ordinary postage stamps of all descriptions and to any value. No discount is allowed to Heads of Departmental Telegraph Offices for the sales of Stamps; but they are allowed permanent advances of ordinary postage stamps without payment, the amount of the permanent advance being fixed by the Heads of Postal Circles and Superintendents of Telegraph Offices, the latter up to a limit of Rs. 300. When the permanent advance of ordinary postage stamps has once been taken, subsequent issues to Heads of Departmental Telegraph Offices are made only on cash payment. But when the local depot is about to be closed for holidays of more than one day's duration, Officer-in-Charge of local depots are authorised to issue ordinary postage stamps to Heads of Departmental Telegraph offices without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value, if sold.

43. The Officer-in-Charge of each post office, at which letters are received for despatch, and of each telegraph office, is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. A supply of Revenue stamps and other Central Government stamps required to be sold through post offices sufficient for the probable demands of one week is also required to be kept for sale in post offices.

44. The Officers-in-Charge of post offices shall maintain accounts of sales, etc., of Revenue and other stamps which are the property of the Central Government required to be sold through post offices in the same manner as in respect of postage stamps and shall show the balances of these stamps separately in their monthly cash balance reports to the Posts and Telegraphs Audit Officers. The differences between the balances in hand at the end of any month and at the end of the previous month shall be debited or credited, as the case may be, to the Civil Accountants General concerned through the exchange accounts.

45. Superintendents and Inspectors of Post Offices within their respective jurisdictions and any other officers of the post office authorised in that behalf by the Heads of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 43.

E.—BRITISH UNEMPLOYMENT INSURANCE STAMPS

46. Unemployment Insurance stamps are sold to Masters of Vessels from the Local Depots at Karachi and Chittagong. No discount is allowed.

F.—MATCH EXCISE BANDEROLES

47. Match Excise Banderols shall be sold by local and branch depots at which they are stocked to owners of match factories in cash or on credit in accordance with the Central Excise Rules, 1944.

G.—CENTRAL EXCISE REVENUE STAMPS, TOBACCO EXCISE DUTY LABELS, INSURANCE AGENT LICENCE FEE STAMPS, DEFENCE (OR NATIONAL) SAVINGS STAMPS, ETC.

47-A. Stamps which are the property of the Central Government and which are required to be sold to the public through Post Offices, e.g., Central Excise Revenue Stamps, Defence (or National) Savings stamps, shall be obtained by Post Offices from local and branch depots and sold to the public in the same manner as ordinary postage stamps.

Tobacco Excise Duty Labels and Insurance Agent Licence fee stamps shall be sold to the public at local and branch depots at which they are stocked.

PART III

A.—DISPOSAL OF UNSERVICEABLE AND OBSOLETE STAMPS

48. Unserviceable (*i.e.*, defectively manufactured, damaged or spoiled) obsolete and unwanted surplus stocks of postage stamps and postal stationery, Revenue stamps, Central Excise Revenue stamps, Defence or National Savings stamps and other stamps which may be introduced from time to time held by post offices shall be exchanged for serviceable ones of the same kind *i.e.*, belonging to the same Department from the local or branch depots as the case may be. The local or branch depots shall refer to the Controller of Stamps doubtful cases of defective manufacture before exchange is effected.

48-A. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Karachi, in respect of West Pakistan and to the Deputy Controller of Stamps, Dacca, in respect of East Pakistan for destruction. The necessary entries on account of stamps sent shall be made in the *plus* and *minus* memoranda. Damaged adhesive stamps in loose labels shall be posted on a sheet or sheets of paper to facilitate verification before transmission to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca. The Controller or the Deputy Controller of Stamps, Dacca, as the case may be, shall after examining and verifying the stamps and satisfying himself that they are genuine, destroy them and grant a destruction certificate. But in the case of stamps destroyed by the Deputy Controller of Stamps, Dacca, the destruction certificate will in the first instance, be sent to the Controller of Stamps, Karachi, for his countersignature. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant General concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the *plus* and *minus* memoranda. Postage stamps that are damaged beyond identification and cannot, therefore, be checked by actual counting, shall be disposed of according to the procedure laid down in rule 34 (b).

Note.—A stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of a complete stamp shall be treated as stamp that cannot be counted or identified for the purposes of these rules.

49. The Provincial Governments, in consultation with the Auditor General shall prescribe rules for the disposal of non-postal stamps which are the property of the Provincial Governments and which are obsolete, unserviceable or spoiled or have been cancelled on payment of a refund.

In Central areas, non-postal stamps that are spoilt or unrecognisable or that are obsolete and cannot be rendered serviceable by overprinting etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed in the Governors' Provinces in respect of non-postal stamps which are the property of the Central Government. The procedure laid down in rule 48 shall be observed in the case of these stamps also.

B.—LOSSES OF STAMPS DURING TRANSIT OR FROM STOCKS IN THE CENTRAL STAMP STORE, LOCAL OR BRANCH DEPOTS, OR POST OFFICES

30. The terms of supply from the Central Stamp Store are *L.O.C.* Karachi, in respect of supplies in Western Pakistan and *L.O.C.* Dacca, in respect of supplies in East Pakistan and once the stamps are despatched from the Store they become the property of the Department or Government which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps despatched from the Central Stamp Store, Karachi, or the Stamp Depot, Dacca, whether occasioned by theft, accident or other causes, the resultant loss shall fall on the Department or Government owning the stamps unless serious negligence is established against the despatching or receiving agency.

NOTE 1.—Losses in transit of stamps returned to the Controller of Stamps or transferred from one local or branch depot to another, shall similarly be borne by the Department or Government concerned.

NOTE 2.—Losses in transit of *M.A.C.* Excise Bandwidth and non-postal stamps which are the property of the Central Government from the Central Stamps Store to a local or branch depot or from one local or branch depot to another shall after due investigation be written off by the Controller of Stamps up to a limit of Rs. 100 calculated in terms of manufacturing cost in any individual case. If the value of such losses exceeds Rs. 100 in terms of manufacturing cost, the matter shall be reported by the Controller of Stamps after due investigation to the Central Board of Revenue.

31. The Officer-in-Charge of the local or branch depot shall carefully observe the instructions in rule 21. In case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate noting therein the number and date of the Controller's invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Controller of Stamps against the parties concerned for the manufacturing value of the stamps actually received as shown in the receipted invoices.

NOTE.—To the officer's explanation shall be added answers to the following questions—

- (1) What was the number stamped on the case in which the shortage was found?
- (2) (a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto?
- (b) If so, was there any deficiency in weight?
- (3) (a) Did the case show signs of tampering?
- (b) Did the officer personally examine the unopened condition of the case and the seals and satisfy himself that it bore no marks of tampering?
- (4) If the case was tin-lined, was the tin-lining intact?
- (5) Was the case placed in the strong room immediately on arrival?
- (6) Was the officer present all the time the case was being opened and the contents were being examined and counted?
- (7) On what date was the case :—
 - (a) received?
 - (b) opened?

52. The Officer-in-Charge of the local or branch depot shall report any shortage in a consignment immediately to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, to the Commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and send a copy of his report to the Department or Government owning the stamps (Head of Postal Circle in the case of postage stamps). A copy of such report shall be endorsed to the Civil Accountant General concerned. The Officer-in-Charge of the local or branch depot shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, to the Commissioner of the Division or higher authority and to the Civil Accountant General concerned.

Note.—The procedure laid down by this rule shall also be observed in cases where stamps returned to the Controller of Stamps under rules 25, 48 or 49 or transferred from one local or branch depot to another are lost in transit.

53. The Controller of Stamps shall submit half-yearly to the Director General, Post Office and to the Deputy Controller, P.T. & T., Lahore, a statement showing the face value of postage stamps lost in transit. This statement should be supported by the explanatory certificate of the Officer-in-Charge of the local or branch depot. In the case of losses of non-postal stamps the value will be recovered by the Controller from the Department or Government concerned.

54. (a) Losses of stamps while in stock in the Security Printing Corporation or the Central Stamps Store will be borne by these concerns. All such losses shall be reported by the Security Printing Corporation, to the Central Board of Revenue and a copy of the report shall be sent to the Accountant General concerned, and also to the Director General, Post Office, if the loss relates to postage stamps or postal stationery. The losses of postage stamps or postal stationery in the Central Stamp Depots will, however, be written off by the Director General, Post Office and those relating to the non-postal stamps by the Ministry of Finance (Revenue Division). The losses of non-postal stamps written off by the Ministry of Finance (Revenue Division) shall form part of the expenditure incurred during that year on the office of the Controller of Stamps and shall be recoverable from the Departments or Governments bearing the expenditure in proportion to be set forth each year.

(b) Except as provided for by Note 2 below, all losses whether by theft, fraud, accident or any other cause, of postage stamps while in stock in a local or branch depot shall be reported by the Officer-in-Charge of the depot to his administrative head, and a copy of the report shall be sent to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the Officer-in-Charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to Note 3 below, and shall forward copies of his orders to the Controller of Stamps, the

Civil Accountant General and the Head of the Postal Circle concerned. The Officer-in-Charge of the Depot shall, on receipt of the orders, forward the damaged stamps, if they can be counted and identified to the Controller of Stamps for destruction as required by rule 48-A.

NOTE 1.—If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the Officer-in-Charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Controller of Stamps with a copy of the orders. In such cases the Controller shall not grant certificates as to the quantity and value of stamps destroyed. If, however, the consignments of the damaged and uncountable postage stamps are bulky, they need not be forwarded to the administrative head but a detailed report should be sent to that authority.

NOTE 2.—In the case of damaged postage stamps which can be identified as complete stamps and can be indubitably checked by actual counting, if the manufacturing value does not exceed Rs. 10, no report shall be made to the administrative head if it is the opinion of the Officer-in-Charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of stamps for destruction with a letter furnishing information on the following points:—(1) the quantity, the face value and the manufacturing value of the damaged stamps; (2) the date on which the treasury stock was last audited; (3) the date on which the damage was first noticed; (4) steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be addressed to the Civil Accountant General and the Head of the Postal Circle concerned. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to damage with a view to instituting enquiries, or to cause of the damage, etc., fixing the responsibility therefor and taking necessary action.

NOTE 3.—These losses will in general be borne by the Post Office Department, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost, or, if lost cannot be used) the recoveries shall be credited to that department.

(c) Losses of stamps etc., (excepting those which are the property of the Provincial Governments) shall be written off by the Commissioners of Divisions and in provinces where there are no Commissioners of Divisions, by the Secretary to the Board of Revenue, and if there is no Board of Revenue *e.g.*, Sind, by the Provincial Government up to the limit of Rs. 500 only calculated in terms of the face value in any individual case. Losses exceeding this limit shall be written off under the orders of the Central Government or the D. G., P. O., as the case may be. Losses of stamps etc., which are the property of the Provincial Governments, shall be written off in accordance with the rules prescribed by the Provincial Government concerned in this regard.

(d) The procedure laid in rule 54(b) and Notes 1 to 3 thereunder in respect of postage stamps shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in Central areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong. The same procedure shall also apply to cases of loss or damage to Match Excise Banderoles, Tobacco Excise Duty labels, and all stamps which are the property of the Central Government in local or branch depots in Provincial areas.

55. On receipt of a report referred to in rules 52 and 54(b), the Civil Accountant General shall send a copy of it to the Deputy Comptroller, P.T & T, Lahore, in whose office all such reports will be consolidated for all the provinces for inclusion, if necessary, in the Appropriation Accounts and for the information of the Director General, Post Office.

56. The Officer-in-Charge of post offices shall report all losses of Revenue and Central Postage Revenue stamps in stock at post offices, immediately on their occurrence, to (i) the Head of the Postal Circle concerned, and (ii) the Officer-in-Charge of the local or branch depot concerned, and shall at the same time show the face value of the stamps in their accounts as "Advances Recoverable". Postmasters who do not get their supply of stamps direct from a local or branch depot should submit the above reports through the Head or Sub-Postmasters concerned. The Head of the Circle shall investigate the matter and submit a report of his investigation and findings in detail, on the lines of the report prescribed in rule 54(B), to the Provincial Government or local administration. A copy of the report shall be simultaneously forwarded to the P. T. & T. Audit Officer, the Provincial Accountant General (Civil) and the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be. On receipt of the sanction of the Provincial Government or local Administration to the writing off of the loss, the P. T. & T. Audit Officer shall, after clearing the head "Advances Recoverable" pass on the debit for the full face value of the stamps (as charged by the Officer-in-Charge of the post office in his accounts) to the Civil Accountant General concerned through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the Provincial Government or local Administration through the exchange accounts.

PART IV

VERIFICATION OF STOCKS IN THE CENTRAL STAMP STORE

57. (i) The Auditor General, Pakistan, should in the capacity of an agent of the Government of Pakistan, Ministry of Finance (Revenue Division) depute gazetted officers to conduct the stock verification of stamps in the Depots at Karachi and Dacca.

(ii) In the absence of special orders to the contrary, the balances to be verified should be the closing balances of the last working day of June each year. If the balances of any other day be verified under the orders of the Government of Pakistan, the report should be worked up to the last day of the month by the accounts for the intervening days.

(iii) The receipts by and the issues from the Central Stamp Store of stamps should be suspended from the day on which the physical verification commences until it is completed.

(iv) On the morning of the day on which the stock is to be counted, the verifying officer, should be furnished by the Controller of Stamps, Karachi, or the Deputy Controller of Stamps, Dacca, as the case may be, with detailed lists of the various kinds of stamps which are in the Central Stamp Stores, showing therein in separate columns, (1) serial number, (2) denomination and description of stamps, (3) quantity of unopened stock, (4) quantity of opened stock, and (5) total quantity of opened and unopened stock; also lists showing symbolical letters and figures stencilled on the unopened cases to indicate the description and denomination of the contents and the quantities contained therein.

(v) The cases in the unopened stock should be examined to see that they are marked with the symbols for the description of stamps under examination and their number counted. Three per cent. of these cases taken at random should be opened and a packet from each case examined to see that the cases contain stamps of the kind indicated on the outside of the case.

(vi) In the opened stock, all broken packets should be counted in detail ; but in the case of stamps in original bundles or packets, it will be sufficient to count the bundles and to see that they have not been opened and bear the original labels denoting the description and quantity of the contents. Ten per cent. of these bundles taken at random should be counted in detail and verified with the value noted on the labels. A copy of the report may be endorsed to the D. G. P. O. for his information.

(vii) The verifying officer shall then compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock ledger. He shall also check the balances as shown in the priced stock ledger and prepare the stock verification report as shown below :

Serial No.	Description and denomination	Quantity	Manufacturing value	Remarks

Certified that the balance of stamps in the Central Stamp Store, Karachi/ Dacca, on the 19..... has been verified by me in the manner laid down in Part IV of the "Rules for the Supply and Distribution of Stamps" and I have satisfied myself of the correctness of the result set forth above.

Designation, ...

Date, ...

(viii) The Comptroller and Auditor-General, Pakistan should submit the report prepared in the above manner to the Government of Pakistan, Ministry of Finance (Revenue Division), with any remarks he may have to offer.

APPENDIX 5-A

(Referred to in Article 41.)

History of the arrangements made for financing expenditure on renewal and replacement of assets.

With effect from the 1st April, 1925 a Block Account, and a Depreciation Fund for the replacement of wearing assets, were instituted as parts of the Accounts of the Pakistan Telegraph and Telephone Department. As the Depreciation Reserve Fund was instituted at an intermediate stage in the life of most of the assets, when a portion of the Capital sunk in the assets of the Department in past years had already "expired" or "worn", the initial amounts included in the Block consisted of—

- (i) the portion of capital expenditure incurred prior to 31st March, 1924 absorbed up to 1st April, 1925 of all assets constructed up to 31st March, 1924; and
- (ii) the original cost of all assets constructed during the year 1924-25.

The annual contribution to be set apart from Revenue to provide for the wearing of assets were regulated on the Sinking Fund Principle and the Depreciation Reserve Fund comprised the amounts set apart from the Revenue of the year together with interest on the deposits of the Fund. The difference between the original cost of assets existing on 1st April, 1925 and the depreciated value of these assets on the latter date represented Capital then had expired by that date and was termed "arrears of depreciation".

(1) As the newly instituted Depreciation Fund did not contain any amounts to cover Capital expired before its institution, the cost of rehabilitation of these depreciated assets was met during the years 1925-26 to 1932-33 by interest-bearing advances from General Revenue up to the total amount of the "arrears of depreciation".

(2) After an enquiry made by the Posts and Telegraphs Accounts Enquiry Committee who reported in 1934 the lives of various classes of assets were revised with effect from 1st April, 1933 and the following consequential changes were also introduced :—

- (a) The depreciated value of assets as on 1st April, 1933 was increased to suit the new lives and "the arrears of depreciation" or "accrued depreciation" reduced pro tanto.
- (b) The actual contribution to the Depreciation Reserve Fund based on the revised lives of assets were regulated on the straight-line method, interest on balances in the Depreciation Fund being credited as revenues of the Department.
- (c) The Depreciation Reserve Fund was treated as having been operated on the straight-line basis from the 1st April, 1925. The difference between the balance that should have been at the credit of the Fund on this basis and the actual balance on 1st April, 1933 was treated as a liability of the Department to be made good from future surpluses.
- (d) No part of the cost of reconstructing assets during prior to 1st April, 1925 was to be met from interest-bearing advances from General Revenue, the Depreciation Reserve Fund being used not only for replacement of assets but also for amortisation of debt or avoidance of further debt. The whole cost of renewals and replacements less any extent of the cost of such renewals and replacements over original costs which should be charged as fresh capital outlay, was then charged to the Depreciation Reserve Fund.

It was decided with effect from the 1st April, 1936 to institute a Renewals Reserve Fund to replace the Depreciation Reserve Fund on the Sinking Fund basis which was considered to be more in accordance with the needs of sound financial administration, than a Depreciation Fund operated on arithmetic principles :—

- (1) Balances standing at the credit of the Depreciation Reserve Fund on 1st April, 1936 were transferred to the Renewals Reserve Fund.
- (2) Cost of all replacement of assets as well as that of writing off the value of assets sold, abandoned or otherwise disposed of is to be met out of the Renewals Reserve Fund. The difference between the cost of replacement and the original cost of an asset will no longer be charged as fresh capital outlay. No part of the cost of replacing an asset due by law will be debitable to capital unless the replacement increases the carrying capacity of the asset to a considerable extent.
- (3) The annual contribution to the Fund will not be calculated on the basis of the probable effective lives of various classes of assets but on broader considerations such as the amount likely to be required for the rehabilitation of assets and the amount of the capital at charge. The amount to be appropriated to the Renewals Reserve Fund from the Posts and Telegraphs revenue for five years commencing from the 1st April, 1936 is given in Annexure C to Chapter 2. The position will be reviewed at the end of 1940-41.

- (4) In view of the substantial balance standing to the credit of the Depreciation Reserve Fund it was considered unnecessary to make good from future surpluses on the working of the Department the difference between the balance which should have been at the credit of the Depreciation Reserve Fund under the straight-line method and the actual balance on 1st April, 1913.

The various assets included in the Block Account are of the kinds shown in the following table which also exhibits the effective lives and residual values fixed for each kind of asset. The "life" adopted is, in every case, the net effective life, fixed after taking into consideration all the usual factors viz., obsolescence, the influence of climate, soil and atmosphere, and liability to damage by accidents and acts of God.

These lives are published in order to help in ascertaining the cost of services rendered by the Department such as provision of wires for the use of Railways and Canals or the erection of telegraphs and telephone offices and lines under guarantee furnished to the Department. In determining the cost of a service for any purpose the amount to be included on account of depreciation of assets, irrespective of the constitution of the "Renewal Reserve Fund" should therefore, be calculated on the Sinking Fund plan at 3½ per cent. compound interest so that its amount may be reduced by the amount of interest expected to be earned on the accumulations of the contributions. The conversion factors on this account are given in column 3 of the tabulated table. These factors when multiplied by the net value of an asset (obtained by deducting residual value from the full original cost inclusive of establishment and store charges, etc.), will give the amounts of annual contribution on account of depreciation to be included in such calculations.

List of the assets of the Pakistan Posts and Telegraphs Department and their effective lives and residual values

Item No.	Class of assets	Effective life	Residual value	% value per unit, on which depreciation is to be calculated	Provision for depreciation per rupee
1	2	3	4	5	6
	<i>All Branches</i>	(Years)	(Percentage)		
1	Land	Permanently	—	—	—
2	Buildings	100	Nil	100	0.000909
3	Electric house installations and Electric fans, etc.	10	1	97	0.046743
	<i>Post Office</i>				
4	Railway mail vans ..	30	Nil	100	0.010303
	<i>Telegraphs & Radio and Telephones</i>				
5	Underground cable ..	20	1	99	0.013171
6	Submarine Cable ..	20	Nil	100	0.034462
7	Aerial cable	10	1	97	0.084261
8	Poles (including brackets) ..	43	10	90	0.008381
9	Copper or Bronze wire ..	40	10	70	0.011159
10	Iron wire—Telegraph circuits	26	4	96	0.012371
11	Iron wire—Telephone circuits	15	4	96	0.009878
12	Masts, aerial and earths ..	13	1	92	0.009879
13	Manual exchange Private Switchboard	12	1	97	0.050876
14	Engines, motors, switch gears, etc., of all kinds	(10 to 15 to 20)	(Nil to 50%)	99	(0.046743 to 0.067513 to 0)
15	Automatic exchange ..	25	1	99	0.024332
16	Subscriber's apparatus ..	10	1	99	0.084261
17	Telegraph Instruments of all kinds and wireless apparatus	(25 to 10 to 6)	(Nil to Nil to 100%)	99	0.024332 to 0.084261 to 0
18	Accumulators	8	10	90	0.109498
19	Workshop plant and machinery	20	1	93	0.034462
20	Motor vehicles and launches*	10	10	90	0.084261
21	Carrier apparatus ..	25	1	99	0.024332
22	Testing Apparatus of all kinds	15	1	93	0.050876

(a) Other than wireless. (b) Wireless. (c) Other than wireless. (d) Wireless.

*Includes Motor vehicles and launches belonging to divisions and store depots.

(Referred to in Article 7b.)

*List of remittance transactions of Post Offices with other Departments under the Government of Pakistan.***I.—General Department.**

1. *Payments to the Comptroller Agent, Thal.*—The surplus collection of the Thal post office (under the Bahawal Head Office) will be paid to the Comptroller Agent at Thal up to a limit of Rs. 250 a month. The payments will be debited to the Military Department.

2. *Payments from Sindh and Talukda Office to the Native Officers of the Southern Western Mirla.*—The surplus collections of the Sindh Talukda and Talukda sub-offices under the Dera Ismail Khan Head Office are paid to the Native Officers of the Southern Western Mirla stationed at these places. The sub-postmasters and their surplus collections up to the 25th of each month to the Native Officers. The amount of these collections is entered in a pass-book which is sent together with a receipt in duplicate, to the Native Officer who receives the amount, enters the entry in the pass-book, signs both the receipts, retains the duplicate and returns the original together with pass-book to the sub-postmaster concerned. The Native Officer forwards the duplicate receipt to the Commanding Officer, without delay, together with such details of expenditure and other vouchers which are required by the Commanding Officer for the adjustment of the amount. The Commanding Officer pays the amount of the surplus collections received by his officers into the Wana Sub-treasury, without delay, by deduction from the total of the first bill presented thereafter at the sub-treasury for payment. If the amount of the collections has already been utilised, it is paid by drawing a bill for the amount and making it payable by transfer credit to the Postal Department.

3. *Payment of surplus collections of the Landkotal sub-office to the Military Treasury Clerk at Landkotal and withdrawal of such amounts.*—The Sub-Postmaster, Landkotal, in making over his surplus cash to the Officer Commanding at Landkotal, will enter the amount in a pass-book which will be sent together with a receipt in duplicate, to the Officer Commanding, who will enter the entry in the pass-book, sign both the receipts, retain the original and return the duplicate to the Sub-Postmaster. In drawing money from the Officer Commanding, the Sub-Postmaster will follow exactly the same procedure and grant a receipt for the money drawn, to the Officer Commanding. The receipts for the amounts paid to the Commanding Officer less the amounts drawn from him will be held by the Sub-Postmaster as part of his cash balance till the close of a month. On the last day of the month, the pass-book will be mailed up and the net amount, paid into the Military Clerk will be entered in his account as amount remitted to the Bahawal Head Office. The receipts for the money paid and drawn, together with a statement showing all the transactions during the month, will be forwarded to the Head Office. The Commandant, Khyber Rifles, on receipt of information and a statement of the transactions from the Officer Commanding, Landkotal, will, pay the amount into the Bahawal Treasury as postal collections at Landkotal. The Postmaster, Bahawal, will, on receipt of the statement from the Sub-Postmaster, Landkotal, credit the amount as remittance received from the sub-office by *per contra* debit to "Remittance to Treasury" obtaining the acknowledgment of the Treasury Officer in the Treasury Pass-book, which will be given after verification with the credit in his books for the amount paid in by the Commandant, Khyber Rifles.

4. *Payment of surplus collections of the Sarwanal sub-office under Dera Ismail Khan to the local Political Tehsildar.*—(a) The daily surplus cash collections of the Sarwanal sub-office should be made over under receipt to the local Political Tehsildar who has been authorised by the Political Agent, North-West Frontier, Tank, to take cash from the Sub-Postmaster, Sarwanal.

(b) The payments made over to the Tehsildar should be accounted for in the Sub-Office accounts under the head "Remittance to Head Office" and the receipt issued by the Tehsildar should be forwarded to the Head Office in support of these debits. In the Head Office the "Remittance" head may be credited by a *per contra* debit to the head "Remittance to Treasury".

(c) The Postmaster, Dera Ismail Khan, should keep a Treasury Account with the Dera Ismail Khan Treasury in which he should enter as remittance to that Treasury, moneys made over to the local Political Tehsildar by the Sub-Postmaster, Sarwanal. At the end of the month, the Postmaster, Dera Ismail Khan, should send his Treasury Account to the Treasury Officer, Dera Ismail Khan, who will acknowledge it in that account whenever moneys may have been made over by the Sub-Postmaster, Sarwanal, to the local Political Tehsildar.

5. *Payments from the Khajuri Kach, Nili Kach and Teraal Offices to the Native Military Officer of the Southern Western Mirla.*—The surplus collections of the Khajuri Kach sub-office of the Nili Kach and Teraal branch offices under the Dera Ismail Khan Head Office are paid to the Native Officers of the Southern Western Mirla stationed at these places. The

Sub and Branch Postmasters send their surplus collections up to the last day of the month of the Native officers arrived at post-boxes, which are sent together with receipts in duplicate to the Military Officers, who receive the amount, initial the entries in the pass-books, sign both the receipts, retain the duplicates and return the originals together with the pass-books to the postal officials concerned. The Native officers forward the duplicate receipts to the Commanding Officers without delay together with such details of expenditure and other vouchers which are required by the Commanding Officer for adjustment of the account. The Commanding Officer pays the amount of the surplus collections received by his officers into the sub-treasury assumed in each to the credit of the Post Office.

6. *Payments to the 15th Indian Infantry Brigade.*—Whenever the Sub-Postmaster, Muzrai, has collections in course of his authority, he informs the Headquarters, 15th Indian Infantry Brigade, of the balance held by him in excess, and the Brigade Headquarters arranges to procure a cheque or cheques to be ordered by the units and sections serving at Muzrai. The Sub-Postmaster, on presentation of the cheque gets a receipt signed by the officer in whose favour the cheque is drawn and sends the cheque as such remittance to the Tank Post Office, in addition to the authorised remittance in cash or currency notes and half currency notes. The Sub-Postmaster, Tank, while depositing his surplus cash into the Tank Treasury, sends the cheques also as part of the cash for credit by the treasury in the usual manner. There is no account kept of the cheques in the Post Office books and they are considered as part of cash at each stage of the transaction.

7. The above procedure also applies to Razavi Sub-Office.

Notes.—The Sub-Postmaster should satisfy himself before accepting the cheques that they are drawn against Government accounts and are genuine.

8. *Payments of surplus cash collections of the Wana Sub-Office, Dera Ismail Khan Head Office to the Field Treasury Chest at Wana.*—The Sub-Postmaster, Wana Sub-Office, will make over his surplus cash to the Field Treasury Chest Officer at Wana once in a week on Saturdays. He will enter the amount in a pass-book which will be sent together with a receipt in duplicate to the Field Treasury Chest Officer who will initial the entry in the pass-book and sign both the receipts. He will retain the duplicate receipt and return the original to the Sub-Postmaster who will submit the same to the Dera Ismail Khan Head Office in support of the charge shown in the daily account under a distinct head—"Remitted to Field Treasury Chest at Wana, as per receipt attached". The Dera Ismail Khan Head Office will detail the amounts of remittances as shown in the receipts received from the Sub-Postmaster in a separate schedule permanently marked "Remittances to Field Treasury Chest, Wana" and will forward the schedule together with the receipts to the Deputy Commissioner, Posts, Telegraphs and Telephones, Lahore in support of the charge in the monthly cash account. The said officer will then make necessary debit duly supported by the receipts of the Field Treasury Chest Officer against the Controller of Military Accounts, Rawalpindi, through his Exchange Account with that officer.

9. *Disposal of surplus cash collections of and drawing of funds by the Malakand, Chitral and Dard Sub-Post Offices (Peshawar Head Office).*—The Sub-Postmasters, Malakand, Chitral and Dard will make over their surplus cash collections to the Military Treasury Chest Officer at the station and will also draw funds from him when required. Each amount remitted will be entered in a treasury pass-book which will be sent together with a receipt in duplicate to the Treasury Chest Officer who will initial the entry in the pass-book, sign both the receipt, retain the original and return the duplicate to the Sub-Postmaster. In drawing money from the treasury chest, the sub-postmaster will follow exactly the same procedure and grant a receipt for the money drawn to the Treasury Chest Officer. The vouchers and receipts for the amounts so paid into or drawn from the Treasury Chest should be submitted by the Sub-Office concerned, along with the Sub-Office daily account, to the Peshawar Head Office where the transactions should be accounted for separately for each Treasury Chest as "Payments into the Military Treasury Chest" or "Drawings from the Military Treasury Chest". After the close of the month, the Postmaster, Peshawar, should prepare a consolidated receipt in Form A.C.Q.-9 separately for each Treasury chest for all payments made into the Treasury chest and after getting it countersigned by the Treasury Chest Officer, forward it in an airtight envelope registered on postal service to the Deputy Commissioner, Posts, Telegraphs and Telephones, Lahore. That Officer should after verification of the amounts shown in the consolidated receipt with those shown in the cash account send it to the Controller of Military Accounts, Rawalpindi, in support of the debit raised in the Exchange account. The Postmaster, Peshawar, should similarly prepare a

consolidated receipt in Form A. C. G-10 separately for all drawings from each treasury chest and send it to the Treasury Chest Officer concerned for countersignature and transmission to the Controller of Military Accounts, Rawalpindi, who will on receipt forward it to the Deputy Comptroller, Posts, Telegraphs and Telephones Lahore, along with his Exchange Account.

II—CIVIL DEPARTMENT

1. *Payments from the Head Sub-Office to the officers of the Miras at their stations.*—Each month the surplus postal collections of the Head Sub-Post Office is credited by the Sub-Postmaster in a pass-book and sent to the Officer Commanding, who receives the money and initials the entry in the pass-book in token of his having received it. Towards the end of the month on the day fixed for closing the transactions for the month the Commanding Officer prepares a consolidated receipt and sends it to the Sub-Postmaster who forwards it to the Head Post Office at Baroda for incorporation in the Treasury Account sheet as receipts of the Head Sub-Office before submission to the Treasury Officer for verification, as required by Rule 504 of Treasury Rules, reproduced in this Code under Article 60. Care must be taken to see that the amounts of the consolidated receipt, granted to the Sub-Postmaster for a month, in no case differ from that shown as paid into the Government Treasury for month.

Note.—The accounts of the Miras Head Sub-Treasury are closed about the 25th of each month for incorporation in the accounts of the Salar Treasury at Baroda, and to avoid differences between the accounts of the Post office and the Treasury Accounts the transactions of the Post office with Head Treasury Chest are regarded as closed for the month on the 24th. Collections after that date are treated as collections of the following month, except in the month of June when the Sub-Treasury Accounts remain open till the last day of the month. The collections of this month are received up to the latest practicable date and credited to the Sub-Treasury on the last working day of the year for incorporation in the accounts of that month.

2. *Payments of the surplus cash collections of the Moukhal Branch Post Office (Quetta Head Office) into the local sub-treasury.*—With the concurrence of the Financial Adviser, Communications, the surplus cash collections of the Moukhal Branch Office have been authorised to be deposited into the local sub-treasury so long as the extra Departmental Agent in-charge of the Branch Office is also the treasurer of the local sub-treasury.

3. *Drawdown at Post Offices of Meteorological Allowance Bills of the Staff of the Meteorological Department, stationed at places where there are no Civil Treasuries.*—The monthly allowance of the staff of the Meteorological Department stationed at places mentioned in the "Annexure" to this Appendix will be paid by the local Postmasters, at the rates specified therein for each locality. The Asst. Director, Regional Meteorological Centre, Chittagong, Signalman or Meteorological Observer, Jodha, Regional Director, Regional Meteorological Centre, Karachi, Senior Observer, Exchange Meteorological Observatory, Pakistan, Director Meteorological Office, Lahore, In-charge Post Meteorological Observatory, Rawalpindi, Regional Director, R.M.C., Lahore or the other officer authorised by him, Regional Director N.W. Meteorological Region, Lahore for the observatories drawn against such in the Annexure, will forward a signed bill for the allowance to the Postmaster concerned or as to reach him at the latest on the last day of each month. The bill will contain an endorsement authorising payment of the entire amount to the Observer-in-charge of the station. The Observer-in-charge will receive payment of the whole amount of the bill from the Postmaster on the first working day of the next month and the Postmaster will obtain a receipt on the bill in token of the payment made. The postmaster will then forward the bill to the Deputy Comptroller, Posts, Telegraphs and Telephones concerned who will make necessary debit against the Meteorological Department in his exchange account with the Accountant General, Pakistan Revenue, Jhelumabad or the A.G. East Pakistan (Civil), Dacca, according as the transactions relate to West or East Pakistan.

A contribution at the rate of Rs. 2.75 per cent. of the amount paid will be charged by the Post Office Department. The amount of the contribution due will be calculated by the Deputy Comptroller, Posts, Telegraphs and Telephones concerned and necessary debit for the same raised by him against the Meteorological Department along with the debit of the amount paid to the staff of that Department.

III.—Public Works Department

ANNEXURE

(Referred to in item 3 under Section II—Civil Department of this Appendix)

Statement showing the names of Meteorological observatories, etc., at stations where there are no Civil Inspectors and where payments of Meteorological allowances to the observatory staff are made by the local Post Office.

Serial No.	Name of Observatory	Name of the local post office (with its Head Office in brackets)	Amount of monthly allowance	Designation of the Met. official on whom contract-signature the bill will be paid	Remarks
1	Srinagar	Srinag, H.O.	Rs. 110	Regional Director, Regional Meteorological Centre, Chitragong.	Pay of Enfield late Inc.
2	Adia, Class-IV	Batali (Chitragong H.O.)	12	Date	Date
3	Chaman	Chaman (Quetta H.O.)	100	Regional Director, Regional Meteorological Centre, Karachi.	Date
4	Hiridagah	Hiridagah (Quetta H.O.)	35	Date	Date
5	Kalat	Kalat (Quetta H.O.)	100	Date	Date
6	Nakbandi	Nakbandi (Quetta H.O.)	170	Date	Date
7	Paragar	Paragar (Quetta H.O.)	135	Date	Date
8	Pand	Pand (Quetta H.O.)	100	Date	Date
9	Turbat	Turbat (Quetta H.O.)	100	Date	Date
10	Swabi	Swabi (Quetta H.O.)	25	Date	Date
11	Pullian	Pullian (Sukkur H.O.)	210	Date	Date
12	Wana	Wana (D. I. Khan H.O.)	30	Regional Director, Regional Meteorological Centre, Lahore.	Date
13	Rawalpur	Rawalpur (Peshawar H.O.)	1,000	Date	Date
14	Orman	Orman (Quetta H.O.)	1,000	Date	Date
15	Kohli	Kohli (Islam H.O.)	200	Date	Date

Appendix 4

ANNEXTURE—*contd.*

Serial No.	Name of Observatory	Name of the local post office (with its Head Office in brackets)	Amount of monthly allowances	Designation of the Met. Official on whose counter-signature the bills will be paid	REMARKS
16	Muzaffarabad	Muzaffarabad (R. Pindi H. O.).	Rs. 500	Regional Director, Regional Meteorological Centre, Lahore.	Pay of Est. and Gen. Inc.
17	Garhi-Dopatta	Garhi-Dopatta (R. Pindi H.O.).	500	Ditto	Ditto
18	Burji ..	Burji (Mardan H. O.).	500	Ditto	Ditto
19	Solemic Observatory.	Warsak Colony (Peshawar H. O.).	600	Ditto	Ditto
20	Chakdara ..	Chakdara (Mardan H. O.).	50	Ditto	Ditto
21	Cherat ..	Cherat, (Peshawar H. O.).	50	Ditto	Ditto
22	Landikotal	Landikotal (Peshawar H. O.).	50	Ditto	Ditto
23	Mingar ..	Mingar (Mardan H. O.).	50	Ditto	Ditto
24	Balakot ..	Balakot (Abbottabad H. O.).	50	Ditto	Ditto
25	Fort Abbas Meteorological Observatory (Civil Dependency).	Fort Abbas (Bahawalpur Bahawalpuri Jaid).	50	Regional Director, N.W. Meteorological Region, Lahore.	Allowances and Gen. Inc.
26	Kakul Meteorological Observatory.	Kakul, Hanra, Abbottabad.	700	Ditto	Pay and Allowance, etc.
27	Pallandi C.W.O.	Pallandi (Rawalpindi H.O.).	700	Ditto	Ditto
28	Gupis C.W.O.	Gupis (Mardan H. O.).	700	Ditto	Ditto

APPENDIX 7

APPENDIX 7

(Referred to in Article 79.)

List of remittance transactions with private firms, etc.

Serial No.	Name of remitting Post Office	Name of receiving Post Office	Particulars
1	Tando-Adam Sub-Office (Hyderabad Sind Head Office).	Hyderabad Sind Head Office.	The Sub-Postmaster, Tando-Adam Sub-Office, will send his daily surplus cash collections to the Branch of the National Bank of Pakistan at Tando-Adam and in lieu thereof obtain daily a Bank draft at par on the National Bank of Pakistan, Hyderabad, Sind, in favour of the Postmaster, Hyderabad, Sind. The draft will then be forwarded by the Sub-Postmaster to the Postmaster, Hyderabad, Sind, the transaction being treated as a remittance to Head Office. The latter will treat the draft as part of his remittances to the Government account at the National Bank of Pakistan, Hyderabad, Sind, and effect necessary adjustment in his account.
2	Chandraghona Core-Nood S.O. (Chittagong H. O.)	Chittagong H.O.	(a) The S.P.M. Chandraghona C.S.O. will make over his surplus cash collections to the Branch of the National Bank of Pakistan at Chandraghona in exchange of a Bank Draft drawn on Chittagong branch of the Bank payable to the P.M., Chittagong. The S.P.M. will send the Bank draft to Chittagong R.P.O. without delay for encashment there, the amount being shown as remittance to Chittagong H. O. (b) When funds are required by Chandraghona C.S.O. the S.P.M. will intimate his requirements to the P.M., Chittagong H. O. who will accordingly obtain a Bank draft from the Branch of the National Bank of Pakistan at Chittagong in favour of the S.P.M., Chandraghona. The draft will then be forwarded to the S.P.M., Chandraghona for encashment at the Branch of Bank there, the amount being shown as remittance to Chandraghona. A commission of paise twelve for every rupee of Rs. 100 or part thereof will be charged by the National Bank of Pakistan, Chittagong when a Bank Draft is obtained by the Postmaster, Chittagong in favour of Sub-Postmaster, Chandraghona for encashment at Chandraghona. The amount of commission will be treated in the accounts of the Post Office, as a contingent charge.

Appendix 7

List of remittance transactions with private firms, etc.—concl'd.

Serial No.	Name of remitting Post Office	Name of receiving Post Office	Particulars
3	Saidpur S.O.	Rangpur H.O.	The sub-postmaster, Saidpur, Sub office will make over his surplus cash collections to the Branch of the National Bank of Pakistan at Saidpur (pay office) in exchange of a Bank draft at par drawn on Rangpur Branch of the Bank payable to Postmaster, Rangpur H.O. The S.P.M., Saidpur will send the Bank draft to Rangpur H.O. without delay for encashment there, the amount being shown as remittance to Rangpur H.O.

(Referred to as Articles 107 and 109)

Serial No.	Name of Pakistan State	Name of Post Office	Particulars
1	Deleted	Deleted	Deleted

List of remittance transactions of Post Office with the States acceded to Pakistan—contd.

Serial No.	Name of Pakistan State	Name of Post Office	Particulars
3	Kashmir	(1) Srinagar and Jammu (Taxi) Head Offices and their sub-offices situated at State Treasury Stations and Karnath Branch Office (Srinagar Head Office). (2) Mirpur and Kotli Post Offices in account with the Jhelum Head Office; Bhimber, Nowshera and Rajouri Post Offices in account with Gujrat Head Office and Basoli, Karnath and Jammargah Post Offices in account with———Head Office.	The surplus cash collections of (i) the Srinagar Head Office and its sub-offices and Karnath Branch Office, (ii) the Jammu (Taxi) Head Office and its sub-offices situated at the State Treasury Stations, (iii) Mirpur and Kotli Post Offices in account with Jhelum Head Office, (iv) Bhimber, Nowshera and Rajouri Post Offices in account with Gujrat Head Office, and (v) Basoli, Karnath and Jammargah Post Offices in account with———Head Office are paid into the Kashmir State Treasuries and the funds required by the Postmasters are drawn from the Kashmir State treasuries against letters of credit issued by the Deputy Comptroller, Posts, Telegraphs and Telephones, L a h o r e, to the Accountant General, Jammu and Kashmir State, at the instance of the Postmaster, Srinagar, and the Postmaster General, Punjab and N.W.F. Circle, in the case of Jammu (Taxi) Head Office and its sub-offices and other Post Offices under Jhelum, Gujrat and———Head Offices situated in the State territory. The surplus cash collections of the sub-offices under Jhelum, Gujrat and Gurdaspur Head Office situated in the State territory, remitted to the local State treasuries and the funds drawn therefrom are adjusted as remittances made to and received from Jammu (Taxi) Head Office in the accounts of Jhelum, Gujrat and———Head Offices and vice versa in the accounts of Jammu (Taxi) Head Office by per contra debit or credit, as the case may be, to the Treasury Account. The treasury account of the Srinagar Head Office will be sent to the Treasury Officer, Rawalpindi and the Treasury account of Jammu (Taxi) Head Office to the Treasury Officer, Sukkot. The Treasury Officers will adjust the debits and credits with the Accountant General, Jammu and Kashmir State through the Accountant General, Punjab, Civil, Lahore.
			Note.—Karnath Branch Office will draw money from the local State Treasury against a monthly letter of credit amounting to Rs. 200 placed by the Head Postmaster, Srinagar (Head Office).

APPENDIX B

List of remittance transactions of Post Office with the States involved in Pakistan—concl.

Serial No.	Name of Pakistan State	Name of Post Office	Particulars
4	Deleted	Deleted	Deleted

APPENDIX 9

(Deleted)

APPENDIX 10

APPENDIX 10

[Referred to in Articles 225, 227 and 230 (b).]

Rules regulating the preparation of last pay certificate in case of transfers on duty, or of return from leave.

(1) Transfers on duty may be of two kinds :—

- (i) A Government servant may proceed on duty from one circle of audit to another.
- (ii) A Government servant may proceed on duty from one place to another in the same circle of audit.

(2) In the former case the certificate should be given as follows :—

- (a) If the Government servant is employed at the station of the Audit Officer of his circle of audit or if he has to pass through that station on his way to his new circle of audit the certificate should be given in duplicate by the Disbursing Officer from whom he last drew pay and both copies countersigned by the Audit Officer, one copy of the countersigned certificate should be forwarded by the latter to the Audit Officer of the transferred Government servant's new circle of audit.

Exception.—As an exception to the preceding rules the last pay certificate of non-garanteed Government servants transferred from one circle of audit to another may be given by the head of the office and need not be countersigned by the Audit Officer concerned, but in the case of transfers out of Pakistan, the last pay certificate should be signed by the Audit Officer.

Note.—The last pay certificate of Civil Telegraphists undergoing a course of wireless training in the centre at Haripur should be forwarded by the head of the office concerned to the Divisional Engineer, Telegraphs Training Centre, Haripur, on whose roll the officials will be borne and paid from the date they report to him at Haripur. After training at Haripur they will be posted to any of the Wireless Stations for a practical course, when their last pay certificate will be granted by the Divisional Engineer, Telegraphs Training Centre, Haripur.

(3) In the second case of transfer the Government servant should obtain a last pay certificate from the Officer-in-Charge of the Disbursing Office from which he last drew pay, or if he is a non-garanteed Government servant, from the head of the Office under whom he was last employed.

(4) A Government servant who has drawn his leave salary in Pakistan should, before returning to duty, obtain a last pay certificate from the Audit Officer by whom or within whose jurisdiction his leave salary was last paid.

(5) The last pay certificate shall be prepared in all cases mentioned above in Form 5. This form provides for detail of the fund deductions although the officer preparing the bill is responsible for their correctness ; but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any, of which he may afterwards receive notice, to the disbursing office from which the Government servant will in future draw pay.

(6) In all cases of transfer from one Division or Office to another within the same Audit Circle the last pay certificate should specify the last regular or monthly payment ; and the entire pay for the months in which transfer has been made should be paid in the new Division or Office except where rules of the department provide to the contrary.

(7) In the case of the pay bill of a Government servant of whatever rank required to accompany the headquarters of Government to a hill station or other station which has been declared to be the headquarters of Government for the time being the signature or countersignature of a guaranteed Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

APPENDIX II

APPENDIX II

(Referred to in Article 224)

Form of Bond of Indemnity for drawing pay, pension, gratuity, etc.

This Indemnity made the _____ day of _____
 One thousand five hundred and _____ between:

(1)

(2)

(3)

Carrying on business in partnership under the style or firm of or
 incorporated under the _____ Companies Act and having their
 registered office at _____ (hereinafter referred to as the firm/company
 which expression shall where the context admits be deemed to include their executors and adminis-
 trators or representative and their successors in business under the same or any other style or
 name) of the one part and the President of Pakistan (hereinafter referred to as the President of
 the other part).

Whereas firm/company have been in the habit of receiving on account of their customers pay,
 pensions, annuities, allowances or other payments from funds administered by or on behalf of the
 President including persons payable on behalf of other Governments from the various
 officials whose duty it is to disburse such payments; the Accountant General of
 upon the production at the time of such payment of a certificate to the effect that the person on
 whose behalf such payment was claimed was then alive and in the case of a pensioner, also of a cer-
 tificate of non-employment according to prescribed rules.

And whereas in order to save time and expense in obtaining payment of such sums the Pre-
 sident has agreed to allow such payments to be from time to time made as they fall due without
 requiring the production of the said certificates save a certificate of non-employment according to
 prescribed rules, signed by a representative of the firm/company upon being indemnified by the
 firm/company against any loss by reason of such payments as aforesaid on account of any officer
 who may at the date of such payment be deceased and upon the firm/company entering into such an
 agreement as is hereafter contain which the firm/company has agreed to do.

Now this Indemnity witnesses that in pursuance of the said agreement and in consideration
 of the premium the firm/company for themselves and their successors hereby covenant with
 the President and his executors that so long as the President shall allow such payments
 as aforesaid to be made without requiring the production of the certificate herebefore
 referred to subject nevertheless as hereinafter provided the firm/company will within seven days
 from the time when they shall have received notice of the death of any customer for the receipt of or
 on whose behalf the firm/company may have received any such payments as aforesaid communi-
 cate the date of such death to the official for the time being responsible for the payment of such
 deceased officer and further that the firm/company will immediately after the expiration of the said
 period of seven days repay and refund to the President as much of any money which may have
 been received from such disbursing official as aforesaid on behalf of such deceased customer as
 aforesaid as shall be in excess of the amount of the pay, pension, annuity allowance or other pay-
 ment as the case may be to which such deceased customer was entitled up to the
 date of the pay, pension, annuity allowances or other payment of the date of his decease.

And also that if and whenever any change in the constitution of the firm shall happen whether
 the death or retirement of any member thereof or the introduction or accession of a new
 member or members thereof or otherwise however the firm will on every such occasion within 7 days
 after the change shall have occurred give notice in writing to the President of the same having
 appended with full particulars thereof including the full name or names of any new member or mem-
 bers so introduced or accessed and in every case where any such introduction has taken place will do
 as may be thereafter required by the President to procure the new member or
 members introduced to enter into a fresh Bond in the same form as those presently either above or
 jointly with all the original or remaining members of the firm.

APPENDIX II

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the agreement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided. PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the firm/company or the President shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm/company under the covenants herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the firm/company from their liability under covenants herein contained in respect of any such payments as aforesaid made prior to that date. PERMITTED as aforesaid and it is hereby further agreed and declared that in the case of pensions the firm/company will according to prescribed rules once in every year furnish to the President or the official or officials responsible for the payment of such pensions a certificate by one of the persons prescribed by the said Regulations of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself and moreover that nothing herein contained shall be deemed to preclude the President or any of the said officials whose duty it is to make such payments as aforesaid/the Accountant General from requiring the production of certificates in proof of the life of any particular pensioner or persons entitled to receive such payments as aforesaid if the President or such official/the Accountant General shall deem it necessary nor shall the firm's/company's arrangements made by these presents be deemed to be thereby terminated. In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

N.B.—An incorporated firm executing this bond may delete the words *in italics*.

APPENDIX 12*(Deleted)*

APPENDIX 13

APPENDIX 13

(Related to is Article 29A)

Statement showing the disbursing office at which establishment pay bills of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments (including the Posts and Telegraphs Account and Audit Offices) are cashed.

Department of Establishment pay bill	Office at which the bill is cashed
1. Pay bills of the office of the Director General, Pakistan General Post Office, Karachi, Post Office, Karachi.	
1-A. Pay bills of the office of the Director General, T. & T., Government Treasury by Karachi.	means of cheques.
2. Pay bills of the office of the Deputy Comptroller, Posts, General Post Office, Lahore, Telegraphs and Telephones, Lahore.	
3. Pay bills of the office of the Deputy Comptroller, Posts, General Post Office, Dacca, Telegraphs and Telephones, Dacca.	
3-A. Pay bills of the office of the Comptroller, P.T. & T., General Post Office, Karachi, Karachi.	
4. Pay bills of offices of Postmasters General	The Head Post Offices at the headquarters stations of the Offices concerned.
5. Pay bills of the Office of the Superintendent, Postal Book Office.	
6. Pay bills of head record office (Railway Mail Service).	
7. Pay bills of Telegraphic Revenue Accounting Office, Karachi, Lahore and Dacca.	Government treasury by means of cheques.
8. Pay bills of Radio Office and Departmental Telegraph Office with the exception of Government Telegraph Office mentioned in Article 122 of this Code.	Post Office/Government treasury.
9. Pay bills of Government Telegraph Office, Karachi, Lahore and Dacca. Divisional Engineers and Telegraph Works Branch Deputy at Mughalpore and Dacca.	Government Treasury (by means of cheques).
10. Pay bills of the office of the Accounts Officer, Telegraph Workshops, Karri. Superintendent of Telegraph Workshops, Karri.	The Accounts Officer, Telegraph Workshop, Karri issues cheques on the State Bank of Pakistan, Hyderabad, Sindh.
11. Pay bills of the office of the Accounts Officer, Telegraph Stores, Karachi, and the Controller of Telegraph Stores, Karachi.	The Accounts Officer, Telegraph Stores, Karachi, issues cheques on the State Bank of Pakistan, Karachi.
12. Pay bills of the office of the Director, Postal Life Insurance.	General Post Office, Karachi.
13. Pay bills of the office of the Controller of Stamps, Karachi.	Do.
14. Pay bills of the Office of the Assistant Controller of Stamps, Dacca.	General Post Office, Dacca.
15. Pay bills of the Regional Postal Training Centre, Karachi.	General Post Office, Karachi.
16. Pay bills of the Regional Postal Training Centre, Dacca.	General Post Office, Dacca.
17. Pay bills of the office of the General Manager, Telephone District, Karachi.	Government treasury by means of cheques.
18. Pay bills of the Office of the General Manager, Telecommunications, Northern Region, Lahore.	Do.
19. Pay bills of the Office of the Assistant Director (Training) located on 5th floor, Makhdoom Chamber, Karachi-3.	Karachi Sadler Head Post Office.

APPENDIX 14

APPENDIX 14

(Referred to in Rule 3 under Article 265.)

Procedure for disbursement of pay and allowances of establishments.

(1) *PROCEDURE ON POST OFFICES*

Post Office Establishment Pay Bill

1. The head postmaster should draw the pay of (a) the non-granted establishment of the Head Office (including posts in Inspectors of Post Offices), (b) the non-granted establishments of all the subordinate offices and mail lines placed by the Postmaster General under the jurisdiction of the Head Office, (c) Inspectors of post offices whose headquarters are in the jurisdiction of the Head Office, (d) in the case of Head Office at or nearest the Superintendent's headquarters, the Superintendent's office establishment and posts and (e) in the case of a Head office at or nearest the Sub Regional Postal Training Centre Headquarters, the Sub Regional Postal Training Centre establishment and posts.

Payments on the Post Office Establishment Pay Bill.

1. The post office establishment pay bill should be impressed with the cash-paid stamp on the day on which the first payment is made and forwarded to the Audit Office on the 11th of the month with the schedule of bills paid for the first period of the month.

At the close of the month a memo. of undischarged pay should be prepared in the prescribed Form (A.C.G.-366g) in which the net amount required for payment as shown in the establishment pay bill, the total amount on that account disbursed during each of the two account periods and the balance remaining unpaid should be shown in the places provided for the purpose. The details of the undischarged amount with the reasons for non-payment should also be detailed in the columns provided for the purpose in the form. This memo. should be sent to the Audit Office with the schedule of bills paid for the second period of the month.

2. The amounts undischarged will be considered as undrawn and may only be paid subsequently on being drawn on an arrears bill. Copies of establishment pay bills prepared by the head Postmaster should be signed by him before encasement and one copy of each bill should be kept on record in the office, the amounts, if any, remaining undischarged at the end of the month being detailed in the office copy of the bill in which they were originally entered.

Payment at Head Post Office.

4. (a) On the 1st of every month the pay and allowances due for the previous month should be paid to the officials of the head office, in the case of the Head Office at or nearest to the Superintendent's headquarters, to the Superintendent's office establishment and posts and in the case of a Head Office at Sub Regional Postal Training Centre Establishment and posts. Each payee should be required to sign the acquittance roll (Form A.C.G.-54). The signature should be across revenue stamps of required amount. The stamps should be defaced with the date stamp.

(b) Only the amount required immediately for payment should be taken from the cash balance, and this amount should, after payment, be charged in the accounts of the Head Office as "Bills paid". Pay disbursed on subsequent dates of officials who were unable to receive payment on the 1st should be charged in the accounts as the payments are made.

(c) (i) Except as provided in clause (b) above, the pay of all reserve clerks in a Division should be drawn by the Head Post Office at the Headquarters of the Division in a bill separate from that of the rest of staff of the office conspicuously marked "Pay of reserve clerks" with the name of the Division. The bill should be drawn and signed three clear working days before the end of the month in which the bill relates.

(ii) Disbursement of pay of the reserve clerks working at the headquarters of the Division will be made along with the Headquarters Post Office staff on or after the first of the following month.

(iii) In the case of reserve clerks working under a Head Post Office other than the one at the headquarters of the Division pay drawn by the Headquarters Post Office should be converted by means of postal service money orders prominently marked "Not to be delivered before the first of the following month" so as to reach them on the last day of the month or on the morning of the 1st of the next month at the latest. The amount of money orders should be charged in the schedule

of unclassified payments as "Advance Recoverable" with the explanation "advances drawn for the issue of pay of nomination reserve clerks of Division". When money orders are paid and the payers' acknowledgments are received, the amounts paid will be charged to "Bills paid" by per contra credit in the schedule of miscellaneous receipts in adjustment of the advance drawn for the issue of Service Money Orders. In case of money orders received back unpaid they should be paid to the Head Postmaster of the office of issue who should credit the amount in the schedule of miscellaneous receipts in adjustment of the amount drawn as advance, full particulars as to the date on which the advance was charged in the accounts, etc., being given in the schedule.

(c) In the case of trainees or deputations to a training centre at a station outside the headquarters of the Division, pay drawn by the Headquarters Post Office should be covered by means of postal service money orders promissarily marked "Not to be delivered before the first of the following month" so as to reach them on the last day of the month or on the first day of the following month at the latest. The amount of the money orders should be charged in the schedule of unclassified payments as "Advance Recoverable" with the explanation "advances drawn for the issue of pay of nomination trainees of Division". After the money orders have been paid and the payers' acknowledgments received, the amounts paid will be charged to "Bills paid" by per contra credit in the schedule of miscellaneous receipts in adjustment of the advance drawn for the issue of service money orders.

Money orders received back unpaid should be paid to the Head Postmaster of the office of issue who should credit the amount in the schedule of miscellaneous receipts in adjustment of the amount drawn as advance, full particulars as to the date on which the advance was charged in the accounts etc., being given in the schedule.

NOTE 1.—This procedure does not apply to General Post Offices and offices of Postmaster General.

NOTE 2.—The Post Office main establishment pay bill and the pay bill of the reserve clerks should be treated as one and the same for the purpose of disbursement. The payments made to the reserve clerks from day to day should be recorded in column 4 of the Schedule of Bills paid (Form A.C.G.-40) against a separate entry "portion of reserve clerks' pay bill" and the amounts remaining undischarged, if any, on account of both the bills worked out as one memorandum of undischarged pay (Form A.C.G.-26a).

NOTE 3.—Travelling allowances claimed by the Reserve Clerks in connection with their transfer from one post office to another within the Division should also be drawn by the Head Post Office at the headquarters of the Division and remitted to the Reserve Clerk concerned by means of postal service money orders.

(d) The Postmaster should charge the amount of Bills of pay and allowances and of contingencies relating to Regional or Sub-Regional Postal Training Centres in separate schedule of bills and paid conspicuously marked "Postal Training Centre" and submit it to the Audit Office, supported by vouchers classified in detailed heads of accounts under "Abuses I-VI". The total of the Bills paid like-wise be shown separately in the Cash Account.

Payment to Inspectors of Post Offices and their posts.

1. At the end of each month, the Head Postmaster by whom the pay of an Inspector and his post is drawn, should prepare an acquittance roll (Form A.C.G.-24) and send it to the Inspector with an order of payment. When this acquittance roll is presented duly signed by the Inspector and his post, at the head office or at any sub-office under the head office that may be convenient to the Inspector, the payment should be made by that office and the amount paid should be charged to "Bills paid". If however, the payment is made by a Head Office other than the one which prepared the acquittance roll (or by one of its Sub-Offices), the former Head Office should return it to the latter, in a postal service registered cover, with a remittance advice and acknowledgment and treat the amount paid as a remittance to the other Head Office where it should be charged to "Bills paid".

Travelling allowance bills of an Inspector of Post Offices or of his post having his headquarters at a Post Office other than the one by which his pay is drawn may be cashed by and charged final in the accounts of the head or sub-office at which the bill is presented provided that each head or sub-office is within the same Sub-Division in which the Inspector of Post Offices is attached.

Payments at Sub and Branch Post Offices.

2. (a) On the last day of the month, the head postmaster should send to each of the subordinate offices within his jurisdiction an acquittance roll (Form A.C.G.-25) containing particulars of the pay and allowances to be paid by it. The acquittance roll for a branch office which is not in direct account with the Head Office should be sent through the Sub-Office with which it is in account. No delay should be allowed to occur in despatching the acquittance rolls.

(b) Acquittance rolls must be returned by subordinate offices to the head office not later than the 10th day of the month in which the pay is disbursed. The amounts paid by subordinate offices from day to day on these acquittance rolls will be shown in their daily accounts and should be entered by the Head Office in the Sub-Office summary and branch office summary under the head "Bills paid" and in the schedule of bills paid. The amount paid on each acquittance roll should also be entered in the memorandum of disbursement of pay and allowances in Form No. A.C.G.-26 (vide paragraphs 605, 610, 612 and 663 of the *Posts and Telegraphs Manual*, Volume VI).

Note.—In cases where a payment is made by a subordinate office on a scribble receipt in Form A.C.G.-17 (e.g., when the payment is made after the 10th day of the month of disbursement), and the receipt does not reach the head office by the end of the month in which payment on the acquittance roll is made, the amounts should be treated as undischarged in that month. The payment should be charged in the accounts of the Head Office when it is communicated that is to say, when the receipt reaches the Head Office and be separately shown in the schedule of bills paid, but the charge must be supported by re-drawing the amount on an airmail bill. The receipt should be entered in the memorandum of disbursement of pay and allowances for the month in which it is received, after all other entries and with the next consecutive number, this number being written on the receipt in the place provided for the purpose.

Payments to Road Establishment by Overseers.

7. (a) On the 1st of every month the head postmaster should draw from his cash the pay and allowances of the overseers and masons employed on the road from placed by the Postmaster General under his jurisdiction, which are to be made over by the Head Office to the overseers for distribution. The amount for distribution by each overseer should be given to him, together with an extract from the memorandum bill containing particulars of the pay and allowances to be paid; it should be entered at once as paid in the memorandum of disbursement of pay and allowances, and included in the entry under the head "Bills paid" in the Head Office cash book. The overseer's receipt for the amount should be filed with the memorandum of disbursement of pay and allowances.

(b) Acquittance rolls must be returned by subordinate offices to the Head Office not later than the 10th day of the month in which the pay is disbursed. The amounts paid by subordinate offices from day to day on these acquittance rolls will be shown in their daily accounts and should be entered by the Head Office in the Sub-Office summary and branch office summary under the head "Bills paid" and in the schedule of bills paid. The amount paid on each acquittance roll should also be entered in the memorandum of disbursement of pay and allowances in Form No. A.C.G.-26 (vide paragraphs 605, 610, 612 and 663 of the *Posts and Telegraphs Manual*, Volume VI).

Note.—In cases where a payment is made by a subordinate office on a separate receipt in Form No. A.C.G.-17 (e.g., when the payment is made after the 10th day of the month of disbursement), and the receipt does not reach the Head Office by the end of the month in which payment on the acquittance roll is made, the amount should be treated as undischarged in that month. The payment should be charged in the accounts of the Head Office when it is communicated, that is to say when the receipt reaches the Head Office, and be separately shown in the schedule of bills paid, but the charge must be supported by re-drawing the amount on an airmail bill. The receipt should be entered in the memorandum of disbursement of pay and allowances for the month in which it is received, after all other entries and with the next consecutive number, this number being written on the receipt in the place provided for the purpose.

(c) As soon as all the pay and allowances of the officials present to receive payments have been paid, the acquittance roll should be signed by the overseer and forwarded to the Inspector in charge of the line, who will examine it and send it to the Head Office. Any amount that may remain undischarged should be entered in the acquittance roll before it is sent to the Inspector; and the amount should be paid into the Head Office, or remitted to the Head Office by postal service money order, on the date the acquittance roll is despatched to the Inspector.

(d) Acquittance rolls for pay and allowances paid to road establishments (Form A.C.G.-26) must be submitted to the Inspector in sufficient time to enable him to forward them so as to reach the Head Office at the latest by the end of the month. If the distribution has not been completed before the date on which the acquittance roll should be despatched to the Inspector, the amount that remains over should be treated as undischarged and re-drawn for distribution in the next month; but every such case should be reported by the head postmaster to the Superintendent, who will take severe notice of any undue delay on the part of the overseer. Ordinarily, no clerk will be accepted if the overseer fails to distribute pay and allowances to all the persons present within his first circuit in the month.

Payment to Road Establishments by Post Office.

8. (a) When the pay and allowances of the road establishment of a mail line are to be distributed by the Head Office or any of the subordinate offices within its jurisdiction which are situated on or near the line, and not by the overseer, the Head Office should prepare separate acquittance rolls containing particulars of the pay and allowances to be paid by itself and any of the subordinate offices. When the pay and allowances of road establishments are to be distributed partly by the overseer and partly by post offices situated on or near the mail line, the same course should be followed, and the Head Office should indicate from the amount to be given to the overseer the particulars of the pay and allowances to be distributed directly by itself or any of its subordinate offices. The acquittance rolls for the pay and allowances to be distributed by subordinate offices should be sent to them on the last day of the month.

(b) After payment, the acquittance rolls for pay and allowances of road establishments distributed by the Head Office or any of the subordinate offices within its jurisdiction, should be treated like other acquittance rolls. The amounts paid by subordinate offices will be shown in the daily accounts of the subordinate offices and should be entered in the Sub-Office and branch office summaries of the Head Office. All the amounts paid, whether by the overseer or by post offices, to the establishments of the same mail line, should be entered in the memorandum of disbursements of pay and allowances against the number of the mail line and backed together, and the several acquittance rolls relating to the mail line should be given the same number and stitched together.

Preparation of Acquittance Rolls.

9. (a) The Head Office is required to prepare the acquittance rolls for the pay and allowances to be disbursed by itself and by the subordinate offices within its jurisdiction. A separate acquittance roll should be prepared for each Inspector of Post Office and his post and for the Superintendent's establishment. Overseers are required to prepare the acquittance rolls for the pay and allowances to be disbursed by them to road establishments and will be furnished by the Head Office with an order from its establishment bill, in these acquittance rolls and extracts from establishment bills should be shown the names, fixed subscriptions and other attachments to be deducted from pay.

(b) The officer who prepares an acquittance roll is responsible (1) that the entries are correct and (2) that the name of every official, to whose pay it due, is entered in it. When a permanent member whose pay is disbursed by the Head Office itself is absent from any cause, the cause and duration of his absence and the name of his substitute should be entered in the appropriate columns of the acquittance roll.

(c) The officer entrusted with the disbursement of pay and allowances must pay the amounts personally, and have the acquittance roll received by the payee in his presence. If any sum disbursed was received from another office, the officer who actually disburses it should certify on the acquittance roll or other voucher that the payment was made in his presence.

(d) The head postmaster should closely scrutinize the signed acquittance rolls received from subordinate offices and overseers, as well as those for payments made by the Head Office, in order to detect any discrepancies in the names and acknowledged status of the payees, or in the amounts shown as disbursed. The paid acquittance rolls received from overseers should be specially scrutinized also with reference to the Establishment pay bills to see the correctness of the entries made therein. If he discovers any error in any acquittance roll, he should, in the case of acquittance rolls for payments made by the Head Office, see that the mistake is properly corrected, and in the case of other acquittance rolls, send the incorrect roll to the officer concerned for correction or explanation. In any case, if the error involves a correction in the establishment bill, he should inform the Audit Office how the bill should be corrected.

NOTE 1.—The signature or mark of the actual payer must be taken on acquittance rolls and receipts. A postmaster or overseer may on no account sign acquittance rolls and receipts (except as a witness) for pay and allowances paid to postmen, village postmen, carriers, etc.

NOTE 2.—The bill clerk should, on no account, be entrusted with the disbursement of pay and allowances, which should always be done by the treasurer himself. In smaller Head Offices, where there is no separate bill clerk, the establishment pay bill and acquittance rolls should be prepared by the postmaster or by a clerk other than the treasurer under the supervision of the postmaster or deputy postmaster.

Numbering and Arrangement of Acquittance Rolls.

10. All the acquittance rolls for the pay and allowances (including travelling allowances) drawn by a head post office should be numbered in one consecutive series every month, number being always assigned to the roll for the Head Office mail. Head Post Offices should number the acquittance rolls in the following order :—

- (1) The Head Office acquittance roll.
- (2) The acquittance rolls of Sub-Offices in alphabetical order.
- (3) The acquittance rolls of branch offices in alphabetical order.
- (4) The acquittance rolls of road establishments in alphabetical order.
- (5) The acquittance rolls of Inspectors of Post Offices and the Superintendent's Head Clerk.
- (6) The acquittance rolls for travelling allowances.

11. Each acquittance roll should have its serial number and the name of the office or line to which it refers written on it in the place provided for the purpose, the entries being made on the rolls for subordinate offices before they are despatched. In the case of acquittance rolls for road establishments prepared by overseers, these particulars should be filled in at the time when the rolls are received in the head post office. The acquittance rolls should be arranged according to their serial numbers and kept with the *memoirs of disbursement of pay and allowances* (including travelling allowances) in which they are entered.

NOTE 1.—If a separate receipt is taken from the payee in lieu of his signature on the acquittance roll, such receipt should, whenever practicable, be passed to the acquittance rolls to which they relate; otherwise they should be treated as separate acquittance rolls and entered in the *memoirs of disbursement of pay and allowances* after the entries of the regular monthly acquittance rolls.

NOTE 2.—The overseer's receipts should be attached to the corresponding acquittance rolls of road establishments.

Preparation of memoir of disbursement of pay and allowances (including travelling allowances).

12. (a) The first column of the *memoir of disbursement of pay and allowances* (including travelling allowances) in Form A.C.G. 26, should be filled in at the beginning of the month, as soon as the monthly establishment bill is ready.

(b) Particulars of pay and allowances disbursed during the month to the Head Office establishment should be entered in the *memoir*, as the amounts are drawn, against acquittance roll number 1. If there is more than one entry against number 1, all the entries for the month should be bracketed together and totalled, and it will be necessary, therefore, for this purpose, to leave some space between the entries of numbers 1 and 2 in the *memoir*.

(c) Particulars of amounts disbursed by subordinate offices or made over to overseers for distribution should be entered in the *memoir*, against the proper numbers, on the date on which the amounts are charged in the schedule of bills paid.

(d) Particulars of pay and allowances disbursed to the head clerk of a Superintendent of Post Offices and to Inspectors of Post Offices should be entered in the *memoir*, against the proper numbers as payments are made by the head post office, or on the date of receipt of the acquittance rolls when payments are made by other offices.

(e) Particulars of the travelling allowances disbursed should be entered in the *memoir* as soon as the acquittance roll is completed, in the case of payments at the Head Office, and the date of receipt of the acquittance rolls in the Head Office, in the case of payments at subordinate offices.

(f) On the last day of the month the total of the column headed "Net amount disbursed" in the *memoir of disbursement* should be struck.

NOTE.—If any amount is shown as undischarged by an overseer, in the acquittance roll of a road establishment, the money will be paid into the head post office by the overseer or retained by postal service money order, and should be placed in deposit until the end of the month, when the amount should be credited by deduction from the next Post Office establishment bill. The original entry in the *memoir of the amount made over to the overseer* should be corrected so as to show the amount actually disbursed by him. Should an amount which has been credited by deduction under this roll be subsequently required for payment, it may be redrawn as an error bill under Article 252 of the Code.

APPENDIX 14

(i) PROCEDURE IN RAILWAY MAIL SERVICE DIVISION

12. In the establishment pay bill or a head record office, pay and allowances of the following establishments are drawn :

- (a) the non-gazetted establishment of the head record office,
- (b) the non-gazetted establishments of the record and sub-record offices in the Railway Mail Service Division,
- (c) Inspectors of Railway Mail Service stationed at the headquarters of the Division, and their posts,
- (d) the non-gazetted establishment of the office of the Superintendent, Railway Mail Service, and posts, and
- (e) the leave master's offices of the division.

13. The Establishment pay bills and the Acquittance Rolls should be prepared and ready ready by the Head Record Clerk 3 clear working days before the close of each month. The Acquittance Rolls relating to the Record and the Sub-Record Offices at stations should be despatched, sent to reach them on the last day of the month, or in the morning of the 1st of the next month at the latest. The names of the Inspectors, Railway Mail Service as well as those of their posts should be included in the Acquittance Rolls of the Record Office at their headquarters.

14. (a) (i) For the net amount of each Acquittance Roll relating to the Record and the Sub-Record Office at stations after deducting any sum remaining undischarged from the previous month's Acquittance Roll that may be in the hand of the Record or Sub-Record Clerk, a postal service money order should be prepared which should be prominently marked as "Not to be paid before the 1st of the following month" and presented for issue at the Headquarters Head Post Office on such a date that the payment of the order may be made to the Record or the Sub-Record Office concerned positively on the 1st of the next month. When the amount of any money order does not correspond with the net total to be disbursed entered in the respective Acquittance Roll the following additional entries should be written on the Roll :—

Rs. Paise

In hand from previous month	—	—	—	—	—
Amount retained by money order	—	—	—	—	—
					Total

(ii) For the net amount of pay drawn in favour of each trainee on deputation to the Training Centres at stations, a Postal Service money order should be prepared which should be prominently marked as "Not to be paid before the 1st of the following month" and presented for issue at the Headquarters Head Post Office on such a date that the payment of the order may be made to the trainees concerned positively on the 1st of the next month. In the event of any money order returned back as unpaid, the Head Record Clerk should treat the amount of unpaid money order as part of the undischarged pay and allowances of the Head Record Office staff and establishment and account for the same accordingly.

(iii) All the service money orders to be issued on one day should be detailed by Head Record Clerk in a remittance memo, in Form A. C. G. 34 (a) which should be presented in duplicate to the Postmaster along with the money order forms. The money orders detailed in the remittance memo should be attached to it and both the copies of the memo should be stamped with the date stamp of the office and signed by the Head Record Clerk on the day it is presented at the Head Post Office.

15. On presentation at the Headquarters Head Post Office of the remittance memo, in Form A. C. G. 34 (a) is duplicate together with the service money order forms duly filed in, the Head Postmaster will issue the money orders by charging the amounts in the post office accounts in the Schedule of Un-classified Payments as "amount of money orders issued to the staff of Stations Record and Sub-Record Offices—Trainers". The original copy of the remittance memo, duly impressed with the cash paid stamp of the Head Post Office together with the usual money order receipts for the money orders detailed in the memo, will be returned by the Head Postmaster to the Head Record Clerk. The duplicate copy of the remittance memo, similarly impressed with the cash paid stamp of the Head Post Office shall be retained by the Head Postmaster and sent to such office in support of the charges in Un-classified Payments in his accounts. The money order receipts should be filed along with the office copies of the bills concerned as prescribed in Article 178 of this Code.

APPENDIX 14

17. On the first of the next month the Head Record Clerk should prepare a memo. of remittance in Form A. C. O.-34 showing:—

- (i) net amount of the Establishment pay bill,
- (ii) the total amount for which money orders were issued to the Creation Record and Sub-Record Offices, and
- (iii) the balance, being item (i) deducted from item (ii) which will be the amount of the Establishment Pay Bill to be drawn in cash from the Post Office for disbursement at the Head Record Office.

This memo, along with the Establishment Pay Bill should then be presented by the Head Record Clerk to the Post Office which after verification of the entries in the memo. of remittance will pay in cash the amount shown against item (iii) thereof and return the bill and the memo. duly stamped with the cash paid stamp of the Post Office to the Head Record Clerk. The latter should give a receipt in the prescribed form for the net amount of the Establishment Pay Bill and should at once make the necessary entries in the cash book and the cash abstract.

18. On receipt of the acquittance roll and of the cash remitted by money order under Rules 13 and 14 above, the amount of which should at once be credited in the cash abstract, the record clerk or sub-record clerk will disburse the pay to the officials attached to his office (as well as his own pay). As soon as all the officials persons in receipt payment have been paid, the acquittance roll must be signed by the record clerk or sub-record clerk and forwarded without delay to the head record office.

Any amount that may remain undischarged should be entered in the acquittance roll before it is sent to the head record office, but the amount should be retained in the secure office or sub-record office and utilized for the payments to be made in the next month. An explanatory note should be written at the foot of the cash abstract stating why the amount was not disbursed. If any correction in any name entered by the head record office in an acquittance roll is necessary, the record clerk or sub-record clerk must initial the correction.

19. Acquittance rolls must reach the head record office not later than the last day of the month in which the pay is disbursed. The head record clerk will communicate to each record office and sub-record office the latest date on which an acquittance roll should be despatched.

Note.—If a separate receipt is taken from the person in line of his signature on the acquittance roll, such receipt should, whenever practicable, be placed on the acquittance roll in which they relate; otherwise they should be treated as separate acquittance rolls.

20. Rules 10 to 12 of this Appendix, which describe the procedure to be followed in Post Offices for the numbering and arrangement of acquittance rolls and for the preparation of the memorandum of disbursement of pay and allowances (including travelling allowance), apply *mutatis mutandis* to Railway Mail Service Offices.

21. *Payroll*

(a) PROCEDURE IN DEPARTMENTAL, TELEGRAPH OFFICES AND RADIO OFFICES

22. In Departmental Telegraph Offices and Radio Offices, the net total of the establishment pay bill is drawn from the Post Office or treasury, as the case may be, and the amount actually paid from day to day is charged in the Cash Book. Each person receiving his pay is required to sign in the appropriate column of the office copy of the pay bill, with a stamp, if necessary.

23. The amount of pay remaining undischarged should be refunded by check drawn on the next pay bill in which full particulars of each item of undischarged pay will be shown. When any sum of undischarged pay is subsequently received, the number and date of the bill in which the amount was refunded should be shown in the supplementary pay bill.

(b) PROCEDURE IN OFFICES OF DIVISIONAL ENGINEERS

24. The pay and allowances of each member of the staff as are stipulated in the Divisional Headquarters and conveniently done so the Divisional Officer to receive the payments are disbursed in that office. The amount required for payments to these persons is drawn from the local treasury by means of a cheque in favour of the Divisional Engineer himself or of the Divisional Engineer in away from Headquarters, in favour of Comptroller Assistant, if any, attached to the Divisional Office, otherwise in favour of the Headquarters Sub-Divisional Officer the cash balance is held, if any, being taken into account in determining the amount to be actually drawn from the treasury. The amount drawn is credited in the cash book in the usual manner and the disbursements so actually made to the staff are charged in the cash book from day to day. Each person receiving his pay is required to sign in the appropriate column of the office copy of the bill after affixing a stamp, if necessary.

NOTE 1.—If draft of the entire amount of the establishment bill will lead to heavy unpaid balance at the end of the day, only such amount may be drawn as may be sufficient for the day's payment, the balance being drawn as and when required.

NOTE 2.—If the Divisional Engineer and the Headquarters Sub-Divisional Officer are both away from Headquarters and no Cassified Assistant is attached to the Divisional Office, the cheque which should be drawn in favour of the Divisional Engineer should be endorsed by him in favour of the Divisional Accountant and sent to the latter by registered post. The Divisional Accountant should cash the cheque, bring the receipt into the cash book and make the disbursements which should be checked and the entries in the cash book signed by the Divisional Engineer on his return to the Headquarters.

NOTE 3.—See also Note 2 below Article 31 of the Posts and Telegraphs Initial Account code, Volume II this collection.

Exception.—See Note 1 below Article 132 of this Code.

23. If the Divisional Engineer has a drawing account with the treasury at the Headquarters of a Sub-Divisional Officer, the members of the staff stationed there are paid by the Sub-Divisional Officer who receives a cheque for the total amount to be disbursed and also the acquittance rolls from the Divisional Engineer. As soon as all the members present to receive payment have been paid and have duly acknowledged receipt in the acquittance rolls, the Sub-Divisional Officer signs the acquittance rolls and returns them to the Divisional Officer together with the amount, if any, remaining undischarged, which is credited in the cash book on receipt back to the Divisional Office.

NOTE.—The pay and allowances of such members of the Sub-Divisional Staff who happen to be temporarily out of the Headquarters station of the Sub-Division on interruptive or continuous duty or on some other duty and who cannot conveniently come to the Sub-Divisional Officer to receive payment, will be remitted to them by service money orders by the Sub-Divisional Officer. The money order receipts as well as the money order acknowledgments (when received from the payees) should be sent to the Divisional Office along with the acquittance rolls.

23-A. The Sub-Divisional Officers who are authorized to draw cheques in order to obtain funds for work expenditure may draw cheques for their own as well as their Engineering Supervisors' pay and travelling allowance bills, when such bills have been passed by the Divisional Engineer. The Sub-Divisional Officers should return all such bills promptly to the Divisional Engineer with the number, date and amount of the cheque endorsed thereon so that they may be accounted for in the Divisional Office Cash Book as soon as possible.

24. Pay and allowances of such members of the staff as cannot be paid either by the Divisional Office or by the Sub-Divisional Office in the manner referred to in the foregoing rules are remitted by service money orders, a cheque for the total amount of the money orders being drawn by the Divisional Engineer in favour of the Postmaster at his Headquarters. The money order acknowledgments received from the payees are placed in the office copy of the bill kept on record in the Divisional Office. The amount of any money order received back as unpaid is credited in the cash book as such.

NOTE.—As regards payment of pay and allowances of the free staff of the Muzrai Station under the Karachi Sub-Division, a special provision has been laid down in Rule 25.

Exception.—The pay and allowances of the Engineering Branch staff posted at and working duties employed in the places mentioned below may be remitted by Telegraph Service Money Orders:—

Rawalpindi Division

All places in the
Chitral and Kashmir
States.

24-A. It is further that the staff stationed at places other than the Divisional Headquarters may receive their pay on the first of each month, the Divisional Engineer prepare their Establishment pay bills three clear days before the close of each month. For station staff other than those located at the Sub-Divisional Headquarters service money Orders for their pay are prepared by them provisionally marked on top "Not payable before the first of the following month". These service money orders with the covering list and a cheque for their total amount marked in red ink "Not payable before the first of the following month" drawn in favour of the local Postmaster are handed over to the Post Office three clear days before the close of the month. Similar cheques are prepared and sent to the Sub-Divisional Officers not located at the Headquarters of the Division for the amount of the acquittance rolls for the pay of the staff stationed at the Sub-Divisional headquarters so as to reach them on or before the first of the month on which the payment of pay is due. The Postmaster of the Headquarters Post Office of the Division issues

cheques immediately so that they may reach the staff concerned on the 1st of the following month. The Sub-Divisional Officers with headquarters at places other than the Divisional Headquarters encash the cheques received by them from the Divisional Engineers and disburse pay of the staff on the 1st of the month. While issuing these cheques the Divisional Engineers charge their amount in their cash book as "Advances Recoverable—Other Advances". On the first of the month they, however, make contra entries in the receipt side of the cash book closing the head "Advances Recoverable—Other Advances". At the same time they charge the bills for these amounts in the cash book in the usual manner as if they had been paid on the 1st.

27. When any item of undischarged pay is subsequently redrawn, a reference to the original pay bill in which it was first drawn and also to the date of credit bank in the cash book if it was so credited under Rules 25 and 26 above, is given in the supplementary pay bill in which it is redrawn.

28. The following procedure for the payment of pay and allowances to the line staff of the Micksin Section under the Karachi Sub-Division should be observed—

(i) *Through Sub-Postmasters in staff stationed near Post Office*—The pay and allowances of the line staff of the following stations, which are within easy reach of the Post Office shown against them, may be disbursed through such Post Offices :—

Name of Station	Name of Post Office
(a) Turbat, Moori, Kiki, Dalish, Chari, Turap, Sami	Turbat.
(b) Gwadar, Sinaar, Bakri, Kappuz, Saman, Kalri, Arkana, Gatti	Gwadar.
(c) Panni, Barara, Miskela, Chikudi	Panni.
(d) Gormara, Basoli, Dami, Mariji, Hignli, Sarhar	Gormara.
(e) Bela, Goke, Kalwa, Walidad, Jaha	Bela.
(f) Panjgur, Sali, Shalhar, Barab	Panjgur.

The amounts of pay and allowances drawn should be retained by the Divisional Engineers, Telegraphs, by Service Money Order in the respective Sub-Postmasters monthly to the extent indicated above and charged to the accounts. Acquittance rolls should be sent to them for disbursements and return after completion. The payees will be called in by the Sub-Postmasters at their Headquarters for disbursement and as the latter will act as agents on behalf of the Engineering Branch the cash involved by them for disbursements will remain out side the Post Office accounts and will be treated in the same way as with the Sub-Divisional Officer, Telegraphs, outside the Divisional Office headquarters. The acquittance rolls, when received from the Sub-Postmaster duly completed will be recorded as the supporting documents of the Engineering Cash Accounts exactly in the same way as retained from the Sub-Divisional Officer, Telegraphs.

(ii) *Through Liaison in staff stationed in out of the way places covered from Post office*—The total amount should be drawn by the Divisional Engineer by a cheque in favour of the Sub-Divisional Officer, Telegraphs, Karachi, who will arrange to distribute the pay and allowances of the line staff at Pabani, Tolwaka, Shelding, Nakori and Polo through two Liaison, travelling along the line in relays of two. The instructions will be issued in the same way as disbursements made by the Sub-Divisional Officer, Telegraphs, and the acquittance rolls will be treated and disposed of as the supporting documents of the Divisional Cash account.

Procedure in the Postmaster-General's Office (including Dead Letter Office)

29. The pay and allowances of the Establishment (including Investigative Inspectors and Scriving Inspectors) attached to the Office of the Postmaster-General as well as of that attached to the Dead Letter Office (whether located in the same building with the Postmaster-General's Office or in a separate building), should be drawn in the Postmaster-General's Office bill, the Dead Letter Office establishment being however, shown under separate part headed "Dead Letter Office". The bill should be issued by the Postmaster-General's Office.

30. Acquittance rolls should be prepared separately for the Establishment of the Postmaster-General's Office and the Dead Letter Office but disbursement for both the Establishments made by the Postmaster-General's Office when the Dead Letter Office is located in the same building. If the Dead Letter Office is located in a separate building the amount relating to the Dead Letter Office portion of the bill together with the acquittance rolls pertaining thereto should be made over to that office under receipt for disbursement to the staff. In the latter case, the amount remaining undischarged with the Dead Letter Office should be returned to the Postmaster-General's Office the same day under proper receipt. Subsequent payments relating to the Dead Letter Office Establishment or claims of such officials drawn subsequently in a supplementary pay bill during the month should be made by the Postmaster-General's Office.

11. Any amount remaining undischarged on account of the pay and allowances of the Establishments of the Postmaster General's Office as well as those of the Dead Letter Office should be noted in the Register of undischarged amounts (Form No. A. C. G.-49) to be maintained in the Postmaster General's Office. Necessary note of payment should be made against the respective entry in the "Remarks" column of this register. Payments made during the course of the month should be deducted from the total amount entered in the register during that month and the net balance remaining undischarged at the close of the month, refunded by deduction from the establishment pay bill for the succeeding month.

12. Pay and allowances of non-graded Establishments (viz., camp clerks, peons, etc.), accompanying an officer of the Circle Office permitted to remain at a hill station, will be included as usual in the main Establishment pay bill of the Circle Office but shown as "held over". A separate supplemental pay bill and an acquittance roll for the claim on account of such pay and allowances will be prepared and despatched under registered cover to the Postmaster of the Post Office at the station at which the officer is remaining. The Postmaster of the receiving station will discharge the amount as shown in the acquittance roll to each person duly obtaining his signature against the respective entry in the acquittance roll, charge the amount paid as "Remittance" and return the bill and the acquittance roll, either direct or through the Head Postmaster as the post office at the receiving station is a head or sub-office) to the Postmaster of the Head Post Office at the headquarters of the Circle Office. The latter will, on receipt of the bill and the acquittance roll together with the necessary advice of transfer for the remittance, charge the amount in the Schedule of "Bills Paid" by a *per contra* credit to "Remittances". The bill will be submitted to the Audit Office with the monthly accounts bundle and the acquittance roll, made over to the Circle Office under receipt. The acquittance roll received in the Circle Office will be filed with the other acquittance rolls for the month, a note of payment being made in the office copy of the main Establishment pay bill in which the amount was shown as "held over".

13. Bills in respect of pay and allowances of the non-graded establishment of the Regional Postal Training Centres should be drawn by the Principal of the Centres and should be cashed at the Head Post Office at the stations.

APPENDIX B

(Referred to in Article 300)

*Rule for the supply of Article required for the Public Service.***Preamble.**

The policy of the Government of Pakistan is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency, and the following rules, which are applicable to the purchase of stores (other than printing and stationery stores for the Government of Pakistan and for provinces other than Governor's provinces are prescribed in accordance with this policy. These rules supersede all previous orders on the subject.

In order to give effect to the above policy preference in making purchases will be given in the following order:—

Firstly, to articles which are produced in Pakistan in the form of raw materials, or are manufactured in Pakistan from raw materials produced in Pakistan provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in Pakistan from imported materials, provided that the quality is sufficiently good for the purpose;

Thirdly, to articles of foreign manufacture held in stock in Pakistan provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

Departments of the Government of Pakistan, or officers specially authorized in this behalf may, when they are satisfied that such a measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in Pakistan either wholly or in part.

Rule 1.—Save as provided in Rules 7 and 8, all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in Pakistan for payment in rupees in Pakistan.

Rule 2.—Tenders shall be invited in Pakistan, and abroad also when considered desirable, for the supply of all articles which are purchased under Rules 1 to 4, unless the value of the order to be placed is small or sufficient reasons to be recorded exist which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the conditions as to delivery and payment prescribed in Rule 1 shall be accepted.

Rule 3.—All articles, whether manufactured in Pakistan or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to said specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the supplier's premises.

Rule 4.—Important plant, machinery and iron and steel work shall be obtained only from firms approved by the Director General, Supply, and specified in the lists issued by him from time to time.

Rule 5.—In the case of important construction works let out on contract articles required for the construction of such works may be supplied by the contracting firm provided that when specifications and/or tests have been prescribed for such articles they shall conform to such specifications and/or shall satisfy such tests.

Rule 6.—Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

Rule 7.—The articles mentioned in ANNEXURE A, or any other articles of a special or unusual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained without reference to these rules subject to the following conditions:—

- When the value of the purchase exceeds Rs. 5,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules.
- The purchasing officer may at his discretion either obtain the article that he requires by indent on the High Commissioner for Pakistan in London or purchase it direct from manufacturers or dealers abroad. Where resort is had to direct purchase from manufacturers or dealers abroad, tenders shall, whenever practicable, be first obtained.
- When articles are purchased abroad under this rule through the agency of the High Commissioner for Pakistan in London, payment shall be made by that Department; in other cases payment shall be made.

- (i) In countries other than Great Britain and Northern Ireland, through the Pakistan Embassies in those countries, if any, otherwise direct to the suppliers by the purchasing officer;
- (ii) In Great Britain and Northern Ireland, through the High Commissioner for Pakistan in London.

Rule 5-A.—The purchasing officer shall obtain by indent on the High Commissioner for Pakistan in London, all articles not produced in Pakistan and required or to be purchased for the public service, such of which are not available in the country or could not be made available within the time such articles are required to be brought into service.

In all such cases the purchasing officer shall, before forwarding the indent, place on record his reasons for not effecting the purchase in accordance with the preceding rules and also sign on the indent a certificate in the following form:—

"I certify that from enquiries made I am satisfied that the article/articles included in this indent is/are not at present available in stock in Pakistan and cannot be made available within the time such articles are required to be brought into service.

Dated.....

Purchasing Officer."

Rule 6.—Lethal weapons, munitions of war, technical apparatus and equipment, and any other stores required by the Defence Services of Pakistan for which drawings, patterns, specifications or designs have been issued prescribed or sanctioned by the Government of Pakistan or Commander-in-Chief in Pakistan shall be obtained by indent on the High Commissioner for Pakistan in London, unless they are available in Pakistan in accordance with the prescribed drawing, pattern, specification or design. Any departure from this rule requires sanction of the Government of Pakistan and whenever an expenditure exceeding Rs. 20,000 is incurred in any individual case to which such sanction has been accorded it shall be reported to the Governor General.

INSTRUCTORS AND TECHNICAL ADVISORS

Rule 8.—The staff of the Pakistan Supply Department are entrusted with the preparation of specifications, advice on tenders and technical advice on engineering projects, etc. (other than the advisory work done at the Government Test House and Metallurgical Experimentation). The work undertaken, on behalf of the Pakistan Post Office/Telegraph and Telephone Department is charged for by the Pakistan Supply Department at rates prescribed in the Schedule of charges for testing and inspection work done by that Department.

[ANNEXURE A (See Rule 7).]

- (i) Seeds.
- (ii) Cashew. Bark.
- (iii) Articles for experimental purposes.
- (iv) China glass, cutlery, plate, crockery and porcelain fabrics, including linen for residence which are furnished by Government.
- (v) Copper, zinc and other non-ferrous metals produced in Australia or America.
- (vi) Timber produced in Australia or Northern America.
- (vii) Such articles as the Superintendents of Vaccine Depots may require for the preparation of vaccine lymph.
- (viii) Chemicals and scientific instruments.
- (ix) Preserved and tinned foodstuffs.
- (x) Articles required for Governor General's residence.

NOTE.—Subsidiary instructions for the guidance of officers who are required to make purchases of stores under the provisions of the above Rules are contained in the pamphlet issued by the Government of Pakistan Industries and Supply Department as amended from time to time.

APPENDIX 15-A

(Referred to in Article 302.)

Instructions for the purchase of stores through the Agency of the Pakistan Supply Department.

1. The purchase of all classes of stores for which orders may be placed in Pakistan in conformity with the rules for the supply of articles required for the public service shall be entrusted invariably to the Pakistan Supply Department with the following exceptions :—

- (i) Foodstuffs and forage.
- (ii) Lethal Stores.
- (iii) Stationery Stores, printing stores and office machinery and appliances as detailed in the Addendum to the Rules for supply of Printing and Stationery Stores for the Public Service (Appendix 14).
- (iv) Medical Stores.
- (v) Mathematical instruments, which under standing order are to be obtained from the Mathematical Instrument Office.
- (vi) Scientific instruments and apparatus of a special character which involve a departure from standard.
- (vii) Coal and coke in cases in which the total annual requirement is less than 120 tons in respect of each commodity, and fire-wood and charcoal.
- (viii) Sticks.
- (ix) Road metal, bricks, stone, marble and similar building materials, lime, sand and chalk.
- (x) Pakistan-made wooden and cane furniture, country carts and boats, hand carts, trunks and lockers which can be satisfactorily and economically obtained from local sources.
- (xi) China glass, pottery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.
- (xii) Ordinary packing cases.
- (xiii) Subject to the provisions below, other classes of stores of a value not exceeding Rs. 100 in each case and not exceeding in the aggregate Rs. 1,000 in any one year except stores for which running and rate contracts have been placed by the Pakistan Supply Department. In respect of these classes of stores purchase may be made direct in cases of emergency or when such stores can be more conveniently obtained locally up to a limit of Rs. 25 in each case.

Note 1.—Stores included in the rate and running contracts may, however, be purchased direct in cases of emergency of a value not exceeding Rs. 100 in each case and not exceeding in the aggregate Rs. 1,000 in any one year by the officers stationed at places other than those where stores are held against such contracts provided the supplies are required urgently and can be obtained by the indenting officers locally or from a nearer station.

Note 2.—The Government of Pakistan have decided that the responsibility for watching the annual limit of Rs. 1,000 up to which stores of a value not exceeding Rs. 100 in each case can be purchased without using the agency of the Pakistan Supply Department shall rest with the departmental executive and administrative officer concerned.

N.B.—In order to watch that the aggregate annual limit of Rs. 1,000 is not exceeded the sanctioning authorities should keep a record of all sanctions accorded by them to the direct purchase of stores in a manuscript register with the following columns :—

- (i) Serial No., (ii) No. and date of sanction, (iii) Name of the indenting officer, (iv) Particulars of stores required, (v) Value of each article or each kind of stores to be purchased, (vi) Total amount sanctioned, (vii) Progressive total, (viii) Remarks :

Provided that purchasing officers may indent on the Pakistan Supply Department both for Stores for which running and rate contracts have been made and for the other classes of stores referred to in this clause in cases in which the value is below the amounts mentioned above when the purchasing officers are themselves unable to make suitable arrangements for supply.

2. A copy of the list of all running and rate contracts which are in force will be available from the Director General, Supply Department. If so desired, the Pakistan Supply Department will make arrangements to enable indenting officers to place requisitions direct on the contractors concerned for any description of stores covered by these contracts. Purchasing organisation have been established by the Pakistan Supply Department at Lahore, Dacca and Karachi for the purpose of carrying out purchase of small value at those centres. In order to facilitate and expedite supply

all indents not exceeding Rs. 10,000 in value in the aggregate and not including any particular item exceeding Rs. 25,000 in value should be forwarded to the appropriate organisation for direct disposal. Demands for items valued at more than Rs. 2,500 and all indents the aggregate value of which exceeds Rs. 10,000 should be forwarded to the headquarters office of the Pakistan Supply Department for compliance. Indent forms and any further particulars that may be required are obtainable on application to the Director General, Supply.

3. Unless the amount payable is less than one rupee payments for stores obtained through the agency of the Pakistan Supply Department may be made only by the Accounts Officer, Industries, Food and Supply, Karachi, and on the forms prescribed for the purpose and should in no circumstances be made by the indenting officers themselves.

NOTE 1.—The Government of Pakistan have sanctioned a departure from the orders contained in this Appendix in respect of direct and petty purchases of stores by the Controller of Telegraph Stores and the Superintendent of Telegraph Workshops, vide Rule 16 of Schedule IV and Rule 1 of Schedule VI of the Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department.

NOTE 2.—The Divisional Engineers, using motor transport, are authorised to make emergent purchases of spare parts, tubes and tyres required for motor lorries, for reasons which should be recorded in writing, up to a limit of Rs. 250 in each case.

NOTE 3.—The following officers have been authorised by the Government of Pakistan to make direct purchase of wooden poles for use at Telegraph Posts without using the agency of the Pakistan Supply Department:—

- (i) Director General, Telegraph and Telephone.
- (ii) General Manager, Northern Circle, Lahore.
- (iii) Divisional Engineer, Telegraphs, Peshawar.

NOTE 4.—The Government of Pakistan have sanctioned a departure from the orders contained in this Appendix in respect of direct purchase of Stores from other Government Departments, whether Central or Provincial by the Controller of Telegraph Stores, subject to conditions mentioned in Rule 16 of Schedule IV of the Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department.

NOTE 5.—Supply of materials by contractors in cases where the cost of materials is also included in the amount of contract does not constitute an infringement of the orders contained in this Appendix.

NOTE 6.—The Government of Pakistan have sanctioned a departure from the orders contained in this Appendix in respect of direct purchase, inspection and testing of certain specified special classes of articles required for the Pakistan Posts and Telegraphs Department by the Controller of Telegraph Stores to the extent enumerated in Rule 16 (j) of Schedule IV of the Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department.

A statement of the purchases made under these rules should be sent every year by the Controller of Telegraph Stores to the Director General, Supply Department, as soon after the close of the financial year to which the statement relates as possible.

NOTE 7.—The Government of Pakistan have sanctioned a departure from the orders contained in this Appendix in respect of direct purchase of stores, not stocked in Depots, from other Government Departments by the Heads of Circles subject to the conditions mentioned in Rule 22B of Schedule II of the Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department.

NOTE 8.—The Government of Pakistan have sanctioned a departure from the orders contained in this Appendix in respect of direct purchase of stores, not stocked in Store depots, from other Government Departments by the Superintendent of Telegraph Workshops subject to the conditions mentioned in Rule 1 A of Schedule VI of the Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department.

NOTE 9.—The President has authorised the Controller of Telegraph Stores to make direct purchases of the classes of stores specified in classes (iii), (iv), (v), (vi), (vii), (ix), (x) and (xi) of the exceptions under Rule 1 of this Appendix for issue to indenting officers to any extent subject to the conditions that the expenditure can be met from the allotment placed at his disposal.

APPENDIX 18

(Referred to in Article 102.)

Rules regulating the purchase of Stationery and Printing Works for Public Service.

PREAMBLE

The policy of the Government of Pakistan is to make their purchases of stationery and printing stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency and the following rules, which are applicable to the purchase of such stores for the Government of Pakistan and for Baluchistan, are prescribed in accordance with this policy. These rules supersede all previous orders on the subject and apply to the purchase of all the articles included in the appendix to these rules.

RULE 1—*Purchase in Pakistan*

Save as provided in Rule 5 all stationery and printing stores required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in Pakistan.

RULE 2—*Tenders*

(a) Tenders shall be invited in India, and also abroad when considered desirable, unless the value of the order to be placed is small or sufficient reasons (which shall be recorded) exist for concluding that it is not in the public interest to call for tenders.

(b) No tender which fails to comply with the conditions as to delivery and payment prescribed in Rule 1 shall be accepted.

(c) Tenders shall be opened after intimation to the tenders and in the presence of those tenders who desire to attend.

RULE 3—*Preference*

(a) Preference in making purchases will be given in the following order :—

First, to articles produced in Pakistan in the form of raw materials, or manufactured in Pakistan from raw materials produced in Pakistan, provided that the quality is sufficiently good for the purpose ;

Secondly, to articles wholly or partially manufactured in Pakistan from imported materials, provided that the quality is sufficiently good for the purpose ;

Thirdly, to articles manufactured abroad and held in stock in Pakistan, provided that they are of suitable type and superior quality ;

Fourthly, to articles manufactured abroad which need to be specially imported.

(b) The Controller of Printing and Stationery, Pakistan, the Secretary-General of Pakistan and the Minister, Security Printing, Pakistan, may, when they are satisfied that such a measure is justified, allow with the sanction of the Government of Pakistan, a limited degree of preference in respect of price to articles produced or manufactured in Pakistan either wholly or in part.

RULE 4—*Inspection and Tests*

All articles shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed shall be required to conform to such specifications and/or to satisfy such tests.

RULE 5—*Purchase of special articles*

(a) When suitable and economical purchases of articles of a special or unusual character cannot be made in accordance with the preceding rules, the Controller of Printing and Stationery, Pakistan and the Secretary-General of Pakistan may in their discretion obtain the article or require through the High Commissioner for Pakistan in London ;

(b) Where the value of the purchase or made exceeds Rs. 2,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with Rule 1 to 4.

Rule 6—*Inter-departmental purchases*

Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

Rule 7—*Power of Purchase*

(a) The Controller of Printing and Stationery, Karachi, exercises full powers.

(b) In cases of emergency the Deputy Controller, Stationery, can purchase locally stationery and printing stores up to Rs. 10,000 in each case, subject to a report being made to the Controller of Printing and Stationery, Pakistan, if the value exceeds Rs. 250.

(c) Officers-in-Charge of Government Printing Presses can purchase locally any article or any number of similar articles, purchased at one time, included in list C, up to Rs. 250, or with the sanction of the Controller of Printing and Stationery, Pakistan, up to Rs. 1,000 in each case.

(d) The Surveyor General of Pakistan, exercises full powers in respect of stores included in list C required for his map reproduction office.

(e) The Master, Security Printing, Pakistan, exercises full powers in respect of Stationery and Printing Stores, other than those intended for office use, required in connection with Security Printing.

(f) To meet urgent and unforeseen requirements General Managers, Railways, can purchase locally stores included in list A up to Rs. 500 in each case, subject to a limit of Rs. 5,000 per annum, and any article or any number of similar articles purchased at one time, included in the lists B and C up to Rs. 1,000 in each case. They have power to delegate all or any of their powers to the Controller of Stores of the Railway or the Officer-in-Charge of the Railway Printing Press.

Rule 8—*Petty purchases*

(a) When it is inconvenient to obtain stores included in lists A and B through the agency of the Controller of Printing and Stationery, Pakistan, petty local purchases may be made without reference to the preceding rules by the authorities to whom this power has been delegated.

(b) Departments of the Government of Pakistan, Baluchistan Government and other Provincial Governments, acting as agents of the Central Government in the administration of Central subjects, Heads of Departments, General Officers Commanding-in-Chief and General Officers Commanding, Districts and Independent Brigades are empowered to sanction such purchases or delegate to officers subordinate to them to make such purchases up to Rs. 20 in each case (Rs. 100 in each case for Heads of Branches of Army Headquarters, General Officers Commanding-in-Chief Commands and Commanders, Burma District only) subject to a limit of Rs. 250 per annum.

Provided that, except in the case of Baluchistan Government and other Provincial Governments, acting as agents of the Central Government in the administration of Central subjects, these powers shall not be delegated without the sanction of and subject to such additional restrictions as may be imposed by the Government of Pakistan.

Note.—The powers given to certain military officers entered in Appendix B of the Rules for the Supply and Use of Stationery Stores to make direct purchases are not affected by this rule.

LISTS

[Rule 7 (f) and 8 (b) of Appendix II.]

A—*Stationery Stores.*

1. Paper of all kinds, whether in sheets, rolls, rags or pads, and envelopes of all kinds.
2. Cardboards, mill boards, pulp boards and straw boards.
3. Parchment and Vellum (imitation or real).
4. Book binding materials.
5. Books (blank, ruled or loose leaf including slip/paper).
6. Writing and drawing materials including :—
 - (a) Pens, pencils, crayons, chalks (writing and drawing and pen-cils of all kinds).
 - (b) Inks, ink-powders, ruling pens, ball-sticks and ink-pots ;
 - (c) Water colours and boxes, stumps and brushes for wash colours and stumps ;
 - (d) Rulers, tracing cloth, ferro-gallic linen and ferro-prussiate cloth ;
 - (e) Erasers (plastic or rubber), slates and sponges ; pads (writing, blotting and signatures)

7. Desk appliances including :—

- (a) Knaves, hammers, scissors, punching and stapling tools ; bells ;
- (b) Envelope cases, trays, date-cards, tag labels ;
- (c) Pins, pin-cushions, fasteners, paper-cutters, cyclets, paper clips, paper weights, gum bottles and brushes and sealing wax.

8. Rubber stamps, metal seals, etc., rollers (rubbers, church impression and cyclostyle), church impression slabs and pocket cases ; pads (rubber and leather) for stamping.

9. Glue, gum, paste, tags, tapes, straps, thread and twine, if required for office purposes.

10. Packing cases and other packing materials (for stationary office and Printing Presses only).

B—Office Machinery and Appliances.

- 1. Typewriters and accessories including ribbons.
- 2. Duplicators (flat and rotary) and office printing machines and accessories.
- 3. Calculating machines.
- 4. Addressographs, photostographs and similar machines.
- 5. Card index systems and cabinets.
- 6. Miscellaneous office requisites, e.g., letter scales, numbering and dating machines.
- 7. Machinery, etc., required for testing paper and other stationary items.

C—Printing Stores.

Printing machinery of all descriptions including machines for composition, lithography, bindery, embossing, type casting, etc., etc., and accessories.

Printing furniture, including composing frames and cases, galleys, chases, quoins, galleys, leads, rules, etc., etc.

Type and type metal, and metal for conversion into type metal.

Ink, printing and lithographic.

Litho stones and plates.

Press and ruling machines. Blanks.

Gluers, glue, glycerine and other chemicals required for printing.

Note.—These lists are subject to modification at the discretion of the Government of Pakistan.

APPENDIX 17

(Referred to in Exception below Article 297 and 312.)

Miscellaneous rulings relating to contingent Charges.

1. Deleted.

2. *Advertising charges.*—Advertisements of inland Postal and Telegraph rates, and conditions and charges in foreign postage and telegraph rates, etc., should not be published in newspapers except when intimation is received from the Director General that the notice is considered to be one requiring such publication.

3. *Charges for conveyance of cash.*—Charges incurred for the conveyance of cash should be paid and accounted for in accordance with the following instructions :—

- (a) When a postman, village postman or any other official is required to convey cash from one Post Office to another, travelling allowance as for journeys on tour is admissible and should be drawn in a travelling allowance bill.

NOTE.—The term "any other official" in clause (a) above is not intended to mean an official who is not ordinarily entitled to Travelling Allowance on tour, e.g., Clerks whose Travelling Allowance is regulated under S. R. 64-A.

- (b) Expenditure on account of purchase of railway season or journey tickets should be treated as an ordinary travelling allowance charge. The powers to sanction the purchase of individual railway tickets will be exercised by the Superintendents of Post Offices and First Class Postmasters who may, also, sanction the purchase of season tickets for overmen, cash overmen, mail guards, postmen and messials [vide exception below Note 4 to clause (i) of Article 297].

- (c) Petty charges, such as cinder hire, toll charges, etc., incurred in connection with the conveyance of cash should be treated as contingent charges.

NOTE.—Such charges should not be entered item by item in the Post Office monthly contingent bill but the total charges incurred during the whole month should be entered in a lump sum and the entry should be supported by a monthly statement countersigned by the Divisional Superintendent.

4. *Commission for the remittance of money.*—Commission for the remittance of funds is ordinarily inadmissible. Payment of commission for occasional remittances of public funds to or from Post Office or treasuries may be sanctioned by Heads of Circles.

4-A. *Conveyance hire.*—When a non-gazetted or inferior 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 ordinary hours of duty, the expenditure involved may be paid by Government and charged to contingencies, provided :—

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

5. *Sanitary, Water-supply and Electrical Installations.*—(a) All works and repairs in connection with Sanitary, Water-supply, and Electrical Installations in Government buildings should be carried out by, or through the agency of the Public Works Department except in special cases under the orders of the local Government. The rules relating to the provision of these installations in Government buildings occupied as private residences are laid down in Rules 45 A and B of the Fundamental Rules and Supplementary Rules issued thereunder.

(b) As a general exception to this rule, the Post Office/Telegraph and Telephone Department is authorised to execute works and repairs in connection with electrical installations in Post- and Telegraph buildings (vide Chapter 21).

(c) The Postmaster General may sanction petty charges in connection with gas installations, in Government buildings up to an amount not exceeding Rs. 20 in each case, the cost of the work being borne by the Department.

(d) The Divisional Engineer, Telegraphs and Engineer-in-Charge, Wireless Division, are authorised to execute departmentally all works and repairs connected with sanitary and water supply installations in Posts and Telegraph buildings up to a limit of Rs. 500 in each case provided that the estimates for each work so executed are received the sanction of the competent authority.

NOTE.—The term "Electric Installation" includes bells and similar installations, only when they form part of the main installation, i.e., if they are worked through transfers or lamps of a lighting circuit but not when they derive energy from small primary batteries.

4. *Extra despatches of mail.*—(a) Charges for extra despatches of mails and for delivery of heavy parcels incurred in Post Offices and Railway Mail Service Offices should be paid, as they are incurred, and treated as contingent charges. At the end of the month, a statement of such charges incurred by the Head Office and its subordinate offices should be submitted to the Divisional Superintendent, with the attested copies of the mail lists or Postmaster's Certificate, and the parcel receipts. The statement should be countersigned by the Superintendent after check and returned to the Head Office concerned along with the vouchers for such charge amounting Rs. 25.

(b) Vouchers for Rs. 25 or less and copies of the mail lists should be destroyed by the Superintendent, who should certify the fact on the monthly statement.

(c) The statement so received should be submitted to the Head of the Circle with the monthly contingent ML.

NOTE.—In the case of the charges incurred by 1st class Head Office and their own offices, the statement is not submitted to the Superintendent.

5-A. *Extra expenditure incurred for delivery of heavy parcel mail articles.*—In special cases where it is necessary to meet extra expenditure in employing coolies or any other agency, in addition to the ordinary delivery staff, for the delivery of heavy parcel mail articles, the amount should be charged to contingent expenditure, and the item should be supported by a certificate signed by the postmaster stating the aggregate number and weight of the articles. In Sub-Offices, the expenditure incurred should be treated as a contingent charge and shown in the accounts against the head "Bills Paid". The certificate and the paper's receipt should be sent to the Head Office attached to and entered in the place for remarks on the back of the daily account.

7. *Freight charges as above.*—Adjustments of accounts due by Government Departments on credit notes in favour of any railway may be made by book debit to the Department concerned through the monthly exchange accounts; it being clearly understood that the ordinary procedure under which the responding Department exercises a check over the correctness of the charges before accepting them in its accounts will not apply to the adjustment of accounts that are credit notes, any error or overcharge being left for subsequent adjustment at its place.

8. *Gratuities for conveyance of Post articles.*—The rates at which gratuities are payable to master of ships, not being mail ships, are given in the Posts and Telegraphs Manual, Volume I.

9. *Hot weather establishment.*—Hot weather establishment and fittings are a Government charge, which may be incurred subject to the provision of Article 284 of this Code on condition that the rates paid to the establishment do not exceed the rates sanctioned by Provincial Governments for corresponding services. The Director General of Post Office/Telegraph and Telephone services, for the purpose of this rule, the powers of a Government which are specified in Article 284 of this Code.

NOTE 1.—Heads of circles have been authorised to sanction hot-weather establishments and charges (e.g., cost of new punkhas, fans, rope, wheels, baskets and Khas-tories, repairs to punkhas, etc., etc.).

NOTE 2.—A Superintendent of Post Office or Railway Mail Service may employ a punkha coolie during the hot-weather at Government expense—

(a) At headquarters, while he is actually there, even if his office is held in the building in which he lives, for the period it is allowed in other Government Offices.

(b) While he is on tour, whether his office is or is not held in the building in which he lives.

Charges (at the customary local daily rate) incurred under clause (b) are treated as ordinary contingent charges and passed under the authority of the Superintendent concerned.

10. *Uniforms and warm clothing.*—(a) Subject to the provisions in clauses (b) to (d) of this rule, uniforms and warm clothing may be supplied under the orders of the Director General and, according to the scale laid down in paragraph 737 of the Posts and Telegraphs Manual, Volume II, to establishment members of the line establishment employed on telephone systems telegraph posts (including task work posts), business, couriers, postmen, van posts and other inferior servants for whom no special provision has been made under the orders of Government at important cities and centres of population at a cost not exceeding Rs. 12 a year for each man. The limit of Rs. 12 will be understood to cover all articles of clothing, except belts and badges apart from uniforms or clothing.

Uniforms and warm clothing will continue to be supplied to the inferior servants of the Postal Branch, e.g., packers, barshaks, etc., serving at any station at which such men used to receive uniforms or warm clothing and this supply will be made in accordance with the corresponding scales laid down for other inferior servants of the Postal Branch in Rule 10A below.

NOTE 1.—No uniform should be supplied to temporary servants unless their temporary employment is to extend to six months at least.

NOTE 2.—Heads of Circles may sanction the supply of uniforms, not exceeding two sets a year of the Telegraph servants referred to in the above rule.

NOTE 1.—Heads of Circles may sanction the supply of uniforms to Postal servants appointed to new posts created at places where the Director General has already sanctioned the supply of uniforms to men of the same class, provided that the rates of charge provided in each case are not exceeded.

(b) Telegraphic Sub-inspectors and messengers may be supplied under the orders of the Director General with two sets of uniforms annually at a cost not exceeding Rs. 21 per annum.

(c) Uniforms may be supplied under the orders of the Director General to clerks and other postal servants employed on postal duty at railway stations at a charge not exceeding Rs. 2 a year for each man.

NOTE 1.—NOTE 1 under clause (a) applies to this clause also.

(d) Warm clothing may be supplied under the orders of the Director General at any place whether a regular hill station or not, where such clothing may be found necessary as protection against the rigour of the winter or the inclemency of the weather during the rains. The ordinary limit of expenditure is:—

(i) Rs. 20 for each man every second year in the case of members of the telegraph line, messengers, establishment and janitors, mullah-bashis and drivers of telegraph offices.

(ii) Rs. 12 for each man every second year in the case of watchmen, postmen, peons and other class IV servants.

NOTE 1.—Where sufficient reasons exist (such as exceptionally high altitudes or rigorous climate) necessitating more and more, the more frequent supply of a set of warm clothing may be authorised by the Director General, but never more frequently than once a year.

NOTE 2.—Each soldier servant may also be given Rs. 2-8 every year under the sanction of the Director General for the purchase of a blanket.

NOTE 3.—Heads of Circles may sanction the supply of warm clothing to the Telegraphic servants referred to in sub-clause (i) above and up to a limit of Rs. 12 for each man in the case those mentioned in sub-clause (ii).

NOTE 4.—NOTE 1 under clause (a) of this rule applies to this clause also.

NOTE 5.—It should be understood that warm clothing under clause (i) is not to be given, in addition, to men supplied with uniforms, etc., under clause (b).

(e) Provision for clothing and other articles for menials employed in the office of the Director General, Post Office, Telegraph and Telephone is regulated by the rules prescribed by the Government of Pakistan in this respect. The scale provided therein is inclusive of the charges on account of masts, kamaz bands and crew belts but it does not include railway freight on cloth, etc., for issues, which may be met in addition to the prescribed scale from the contingent grant.

NOTE.—Janitors and orderly peons who accompany the following officers on tour may be supplied with Khaki drill uniforms, in accordance with the scale laid down in item (i) of the rules prescribed by the Government of Pakistan referred to above:—

- (i) Director General, Post Office/Telegraph and Telephone.
- (ii) Chief Engineer, Telegraphs.
- (iii) Deputy Director General, Postal.
- (iv) Deputy Director General, Telegraphs.
- (v) Deputy Chief Engineer, Telegraphs.

(f) Linen and uniforms shall be supplied to Janitors in personal attendance on Heads of Circles at a cost not exceeding Rs. 20 (Rupees twenty only) each every three years on the following scale:—

(i) Red Sashet Serge Chapkan	One
(ii) Wooden Kozar Band	One
(iii) Decussata.—Minimum necessary but not exceeding the scale sanctioned by the Provincial Government concerned.	
(iv) A pair of warm moccasins or a warm pair	One

N.B.—To be supplied in a Circle where the supply of warm uniforms at certain places is sanctioned under Rule 137 (a) of Posts and Telegraphs Manual, Volume II.

(i) White drill achkan or long coat	Six
(ii) White drill pair of trousers or pants	Six
(iii) White pyjamas not exceeding six yards each in length	Six

(g) The Janitor or Constable employed at the Lahore Head Post Office, may be supplied with the following uniforms:—

- (i) A Summer uniform, at a cost not exceeding Rs. 12 per annum, and
- (ii) A winter uniform, at a cost not exceeding Rs. 15-60 every second year.

(h) Motor car drivers employed directly by the Post Office may be supplied, free of charge with two sets of Khaki uniforms, a cap and a blue over-coat at a cost not exceeding Rs. 25 a year.

(i) Each of the armed guards employed in the East Bengal Circle may be supplied by the Postmaster General with the uniforms every year on the scale prescribed below :—

Khaki drill tunic	—	—	—	—	—	—	2
Khaki drill shirt	—	—	—	—	—	—	2
Khaki puttee with lills or khaki fatigue cap	—	—	—	—	—	—	1 pair.
Puttees	—	—	—	—	—	—	1 pair.
Amputation boots	—	—	—	—	—	—	1 pair.

The *Jamadar* in attendance on the Accounts Officer, Telephone Revenue, may be supplied with one warm charkian at a cost not exceeding Rs. 34 once in three years and two complete sets of drill uniforms and one pair of puttees every year. The puttees will be supplied only at the discretion of the Accounts Officer.

(k) The charges must be brought together in the contingent bill in such a manner as to enable the Account Officer to see that the total cost is within the limit prescribed, and that the rules have been observed.

(l) Charges for clothing and other articles for supply to menials should be supported by a certificate to the effect that the incumbents of the appointments held by the menials for whom clothing, etc., are charged have not been supplied with them during previous months (according to the prescribed life of the clothing, etc., charged for). Full details as to the number of clothing or other articles and the rate at which paid for, should also be stated in the bill.

10-A. (1) Uniforms and warm clothing may be supplied to such classes of officials of the Postal Branch attached to a Head or Sub-Office and at such rates and intervals as are mentioned in paragraph 117 of the Posts and Telegraphs Manual, Volume II. The monetary limit imposed in Rule 10 (a) above is not applicable in such cases.

(2) Heads of Circles should submit to the Audit Office connected on 1st June every year a certificate in the following form :—

"Certified that the expenditure incurred during the year on the supply of uniforms to the departmental employees is within the amount placed at my disposal, that the supplies have been made to the persons entitled to them after a lapse of prescribed period of time, that there has been no extravagance in incurring the expenditure and that all rules on the subject have been duly observed."

Note.—Red chevrons consisting of three stripes may be supplied to Overseers and Head Postmen as part to their uniform at a cost not exceeding 50 Paise for each chevron.

11. *Locks*.—Locks required for use in the Post and Telegraph offices must ordinarily be obtained from the Postal Scale Office. In special cases, Heads of Circles may sanction the purchase of locally manufactured locks when this is found desirable, the supply being obtained from the Director General Pakistan Supply Department, who will purchase the locks in accordance with Rule 1 or Rule 2 of the Stores Purchase Rules (Appendix 15). As the requirements of each individual office in respect of imported locks are usually small and the cost falling, such locks should ordinarily be purchased locally under Rule 2(a) of the Stores Purchase Rules. In cases where it is found necessary to purchase an imported lock through the Pakistan Supply Department, London, the reason why an imported lock is considered desirable should be stated in the indent.

Demands for locks of local manufacture should be consolidated as far as possible and annual indents sent to the Director General, Supply, during the month of December. Each lock will be subjected to inspection and test before issue by the Pakistan Supply Department. Supplementary indents to meet emergent demands may, however, be submitted to the Director General, Supply, at any time during the year.

Note.—When padlocks get out of order or damaged or become unserviceable in any way, they should not be repaired locally but should in all cases be returned to the Stock Depot or Store Depot, as the case may be.

12. *Supply of medicines to employees of the department*.—Charges incurred in supplying the employees of the department with medicines, free of cost, at certain places which are exceptionally unhealthy and where there are no Government hospitals and dispensaries are treated as contingent charges. Such charges should not be incurred without the sanction of the Director General.

Note.—Certain officers subordinate to the Director General of Posts and Telegraphs are authorised to sanction expenditure on the purchase of medicines. The financial limits imposed on their powers are given in the *Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department*.

13. *Exerts for Conveyance of Cash*.—The financial powers of sanction for the provision of exerts for conveyance of cash are given in the *Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department*.

14. *Foreign State telegrams*.—Charges on account of foreign telegrams sent as private messages by officers not empowered to send foreign State messages can in no circumstances be recovered from the Government.

Note.—When an officer not entitled to send a foreign State telegram finds it necessary in the interest of public service to do so, he should ordinarily send the message through some superior authority who is so entitled. In cases of exceptional branches of the rule owing to oversight or suppressed urgency, the Director General is competent to pass such charges, where the objection which the expenditure is incurred in view of which it is acknowledged that public money may properly be devoted.

15. The following rules govern the issue of official publications published in Pakistan :—

A—Printed publications

(1) All departments of the Government of Pakistan, Heads of Departments and Baluchistan Government, whose printing charges are borne by the Stationery and Printing Department would have separate monetary allotments within which they will be at liberty to order from the Central Publication Branch the supply of their own publications or the publications of other non-paying departments whether for their own use or for free distribution without reference to those departments. Subordinate offices which have their own publications and are independently responsible for the preparation of their distribution list will similarly be provided with separate monetary allotments. Provisions for the requirements of other subordinate offices will be made by their administrative offices or departments in their respective allotments. All orders for publications from these offices should be forwarded through their administrative departments.

(2) Monetary allotments will be fixed on a five year basis, the savings or excess in one year being carried forward to the next year until the end of the period of 5 years.

(3) Supplementary allotments necessitated by exceptional circumstances will be sanctioned by the department of Labour and will lapse on the termination of the year for which they are intended. Exceptional circumstances might be considered to have arisen when large expenditure of a non-recurring nature has to be incurred on publications not normally required by a department either for its own use or for free distribution.

(4) Supplies of publications will be regulated through the medium of (1) distribution lists and (2) orders which should be submitted in the Government of Pakistan standard form No. 5, 147. This form should be used for annual supplies as well as for giving standing orders for the regular supply of Gazette, journals and other periodical publications.

(5) The monetary allotment fixed for each office or department will be given an account number which should always be quoted in the order of supply by distribution lists or the duplicate printing requisition (Form No. 5, 99-A) and in other cases on the form of order. The value of supply in each case will be debited against the appropriate amount at full published price less 25 per cent. discount. Transit and other incidental charges will not form a charge against the indenting department.

(6) A quarterly return of progressive expenditure against the monetary allotment will be furnished by the Manager of Publications, to each office or department so as to enable it to maintain control over its allotment.

(7) In the case of departments, etc., which pay for their own printing, free issues of their respective publications will be made either for their own use or for any general distribution sanctioned by them or by the department in administrative charge of the paying department. In respect of such issues, the Central Publication Branch will charge the paying department concerned a share of the cost of storage and distribution in addition to cost of packing, freight for postage. Publications of paying departments intended for by non-paying departments or by other paying departments will be supplied on payment of the full published price less 25 per cent. discount. Credits for such sales will be made to the paying department concerned subject to a deduction of 12-1/2 per cent. of the published price to cover advertising, cataloguing, storage and distribution.

N.B.—Paying departments are :—

(i) the Post Office/Telegraph and Telephone Department.

(8) Publications of non-paying departments intended for by paying departments will be supplied to paying departments on payment of the full published price less 25 per cent. discount.

(9) Payment to the Central Publication Branch may be made by cash or cheque or by depositing the amount into a local treasury for credit to the head "XXXIV-Stationery and Printing—Central—Sale of Gazette and other publications" and sending the treasury chit to the Central Publication Branch. In the case of small amounts not exceeding Rs. 5 where it is inconvenient to adopt any of the methods mentioned above, payment may be made by non-service postage stamps.

(10) All sums received by the sale of publications of departments other than paying departments will be credited in full to the head "XXXIV-Stationery and Printing—Central". In the case of the sale proceeds of publications of paying departments other than those referred to in sub-paragraph 7, 12-1/2 per cent. only will be credited to that head, the balance being credited to the paying department concerned.

(12) Publications required for supply to the High Commissioner for Pakistan and other Embassies for official use will be charged against the monetary allotment of the department responsible for the issue of the publications. Copies sent to the High Commissioner, etc., for sale will not be debited against the department concerned, but will be finally allotted on the sale account of the Central Publication Branch. The High Commissioner for Pakistan, etc., will continue to exercise discretion in regard to the supply of copies of Central Publications free of charge to governing institutions, societies, etc., but the cost of such supplies will be debited against the monetary allotment of the department issuing the publication. For this purpose, the High Commissioner, etc., will supply the Manager of Publications at the end of every quarter with a list of publications issued by him free of charge to enable the latter to debit the cost against the monetary allotments of the department concerned.

(13) The cost of parliamentary papers printed in Pakistan and supplied to His Majesty's Government will be recovered from His Majesty's Stationery Office at the retail selling price in Pakistan, less 25 per cent. discount, plus the cost of transportation, deduction being made for spoil copies.

B—Unprinted Publications

The cost of printing of such publications, relating to paying departments is borne by those departments and of those relating to non-paying departments is met out of the Stationery and Printing Grant. The control over their distribution rests with the Heads of Departments responsible for their issue without it, anyway affecting the monetary limits mentioned in the preceding rules.

Exception 1.—Post and Telegraph Guide and the Government Telegraph Gazette and Public and Social Abbreviated Addresses should be obtained from the Pakistan Post Office and Pakistan Telephone and Telegraph Departments on cash payment by officials and others requiring them.

Exception 2.—Publications which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(b) Official publications (other than parliamentary papers) published in England should be procured by Departments of the Government of Pakistan, and by Provincial Governments requiring them for their own use and for the use of officers subordinate to them, by orders forwarded to the High Commissioner for Pakistan in London; the revenues (Central or Provincial) to which the cost is chargeable, the head of account or grant to which it is debitable, being specified in the requisition.

(c) Parliamentary papers required for departments and officers will be supplied as published by His Majesty's Government through the High Commissioner for Pakistan in London.

11. *Non-Official.*—(a) Books and newspapers or other periodical publications, whether published in or out of Pakistan, shall not be purchased, or subscribed for, at the public expense by any public office, without the previous sanction of the department to which the office is subordinate.

(b) The Departments of the Government of Pakistan are authorised to delegate to each Head of Department and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are assigned to require proof of the necessary sanction before allowing charges of this character.

(c) The several departments of the Government of Pakistan, all Heads of Department, and all officers to whom the power to purchase books, newspapers or other publications has been delegated should make their own arrangements direct with the agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for Pakistan or Embassy concerned as far as possible, as this will lead to substantial economy.

NOTE 1.—The Director General has full powers to sanction the purchase of books and periodicals published in and out of Pakistan and to delegate to officers subordinate to him to make arrangements for the supply of books, periodicals and newspapers direct with agents or publishers when the purchase has been actually sanctioned by the Director General.

NOTE 2.—Heads of Circles are authorised to sanction expenditure up to Rs. 75 for the purchase of a book or for the annual subscription to a periodical required for official purposes.

NOTE 3.—All books and periodicals procured for any office must not be permanently removed from the office for which they were intended.

(d) The sanction for the supply should be communicated to the Audit Office who will audit the charges in the same way as other items of recurring contingent expenditure.

*The following are not to be considered official publications:—Acts of Parliament (except military acts, London Gazette, War Office Army List, British Postal Guide, British Code List, Royal Navy List, Mercantile Navy List.

APPENDIX 17

(e) Payment for all purchases ordered through the High Commissioner will be made by him and the charges accounted under the head "C—IV—Charges in England—J—Miscellaneous". Payments to be made in the United Kingdom for publications purchased direct from suppliers out of Pakistan should be arranged through the High Commissioner for Pakistan. Payments for direct purchases made elsewhere than in the United Kingdom may, however, be made through the Pakistan Embassy concerned.

(f) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Secretary-General.

NOTE 1.—The Director General has full powers to pass orders on the Survey Department for the supply of maps.

NOTE 2.—The powers of officers subordinate to the Director-General to incur expenditure on the purchase of maps and the preparation of plans, charts and sketches not obtainable from the Survey Department or to pass orders on the Survey Department for the supply of maps, are given in the *Schedule of Financial Powers of Officers of the Pakistan Posts and Telegraphs Department*.

16. *Allowing charges.*—Small monthly payments for supplying drinking water and for dining officers, etc.—(a) Government may subject to any restriction it may impose, delegate to heads of offices subordinate to it who are entitled to draw contingent bills, the authority to make small monthly payments to Government servants for supplying drinking water or for dining officers, in addition to their own dues, provided that—

- (i) the payments are of a purely contingent character, are drawn on contingent bills, and may be withdrawn at any time at the discretion of the head of the office;
- (ii) the allowance will not count for leave salary or pension;
- (iii) in the case of Government servants already in permanent pay for a receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 10 a month in any one case, and the head of the office must be maintaining any such payment record his reasons therefor, and must satisfy himself—
 - (i) that the work to be done is really necessary;
 - (ii) that it is outside the regular duties of a Government servant on the permanent establishment; and
 - (iii) that the grant of the extra allowance to any such Government servant is distinctly more economical than the employment of fresh agency.

NOTE.—Heads of Offices are authorised to sanction, as a contingent charge, an allowance not exceeding Rs. 5 per month, to an extra departmental night guard in a Postal, Telegraph or Railway Mail Service Office when the employment of such a separate night guard is actually necessary for the safety of Government property or for other specific purposes.

(b) The departments of the Government of Pakistan exercise the powers of the Government for the purpose of this rule.

NOTE 1.—The Director General has been authorised to delegate the power referred to in this rule to heads of offices subordinate to him, who are entitled to draw contingent bills, subject to the further condition that the expenditure shall not exceed Rs. 200 a year in each case.

NOTE 2.—The Director General has delegated the power referred to in this rule to the following heads of offices subordinate to him subject to the condition that a limit of Rs. 2 instead of Rs. 10 a month in any one case as laid down in proviso (i) to clause (a) of the rule is observed:—

Heads of Offices, Divisional Engineers, Telegraphs (including Wireless), Old Superior Telegraph Officers of the rank of Superintendents-in-Charge of Departmental Telegraph Office, Controller of Telegraph Stores and Superintendents, Telegraph Workshops.

17. *Rent.*—(a) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year must in any establishment bill on account of the rent of a building other than a building occupied as a Post Office for revenue and delivering letters should be supported by a certificate from the Officer-in-Charge of the building as defined in Rule 319 of the Posts and Telegraphs Manual, Volume II, that a suitable building belonging to the Department was not available for the purpose required.

NOTE.—The condition regarding the certificate has been relaxed in the case of building leased by the Department.

(b) This rule does not authorize payments or adjustments between departments, but under special orders the Railways charge the Pakistan Posts and Telegraphs Department rent for lands and buildings occupied by it. These rents will be shown in the establishment bills like other charges with the remark "Held over for payment by transfer" written across the money column.

18. *Deleted.*

19. *Registration of leases, etc.*—(a) Charges for registering the lease of Post Offices do not require the sanction of the Director General, but should be treated like ordinary contingent charges and passed under the countersignature of the head of the Circle.

(b) Travelling allowances to owners of land for their journeys to and from registration offices, to register instruments of title for lands on which Post Offices are situated, will be admitted on the sanction of the Postmaster General, provided that it is obtained before and not after the expenditure is incurred.

(c) These charges should be classified in the accounts as miscellaneous contingent charges of the Office concerned.

20. *Scales (Weights).*—Country scales are good enough for weighing letters. They can be obtained from the Postal Scale Office.

21. *Printing and Binding.*—The rules for printing and binding at Government Presses are given in the "Rules for printing and binding" issued as a separate publication by the Controller of Printing and Stationery, under the authority of the Government of Pakistan. No expenditure on accounts of printing forms should be incurred without the sanction of the Director General. Printing of certain special forms and "Foreign post bag labels" may, however, be sanctioned by Postmasters General.

NOTE 1.—Financial powers of officers subordinate to the Director General of Post Office Telegraph and Telephone to sanction expenditure on printing at private presses are given in the Schedule of Financial Powers of officers of the Pakistan Posts and Telegraphs Department.

NOTE 2.—All binding charges including charges for binding equipment rolls should be treated like ordinary expenditure.

22. *Repairs to Bicycles and Tricycles.*—Single charges on account of repairs to bicycles and tricycles may be sanctioned by a Superintendent of Post Offices or first class Postmaster if they do not exceed Rs. 20 and by the Head of the Circle if they exceed Rs. 20 but do not exceed Rs. 50 per machine. The sanction of the Director General should be obtained in every case in which the charge exceeds Rs. 50 per machine.

23. *Section-writing and Copying.*—(a) No charge may be made for section-writing, i.e., for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of master.

(b) No person in receipt of pay from Government can be paid for section-writing work with the special sanction of the local Government and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments may be empowered by the Government to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

24. *Sealing wax.*—The following procedure is prescribed for the supply of sealing wax in Post Office and Railway Mail Service Offices:—

(a) The Manager of each Postal Stock Depot will indent for sealing wax from Stationery office for all the Post Office and Railway Mail Service offices within his jurisdiction including those which have separate grants for Stationery and not a fixed contingent allowance.

(b) The offices which have been allowed separate grants will be supplied sealing wax by the Stock Depot, on demand to the limit of the allowances fixed for them.

(c) The Post Offices, which have not been allowed separate grants, will obtain the article from the stock Depot and remit the cost to the Manager by means of Postal service Money Order.

(d) The Manager, Stock Depot, on receipt of the money order from the Post Office, will credit the amount in the accounts of the Head Post Office, situated at his station.

60. A monthly statement under the following heads should be submitted by the Manager, Stock Depot, to the Audit Office concerned for necessary adjustment in the accounts :—

- (1) Cost of sealing wax in stock brought forward from last month's account.
- (2) Cost of sealing wax received from Stationery office during the current month.
- (3) Cost of sealing wax supplied to Post Offices on payment.
- (4) Cost of sealing wax supplied to other offices which have been allowed separate grants.
- (5) Balance at the close of the current month.

25. *Stamp Dampers*.—Heads of Circles are empowered to sanction the purchase of stamp dampers.

26. *Stationery and Printing Stores*.—The conditions under which stationery and printing stores may be purchased locally and the financial limits on the powers of officers to purchase such stores locally are laid down in the Rules for the supply of stationery and printing stores for the public service, which have been reproduced as Appendix 18 to this Code.

NOTE.—Charges on account of articles of stationery for the clerical staff of a Post Office (including Postmaster), e.g., oil, paste, twine, candles, matches, etc., should be met from the fixed contingent allowances of the Post Office (see paragraph 141-A of the Posts and Telegraphs Manual, Volume II) and should not be shown in contingent bills.

27. *Municipal Taxes*.—(a) All municipal rates and taxes in respect of buildings owned and occupied by the Department should be paid direct by the Department to the Public bodies concerned.

NOTE.—No municipal taxes are payable on public buildings situated in cantonments.

(b) Except as provided in the Notes below this rule, municipal and other taxes (on buildings used as residences) which are payable by Government are being in the nature of house or property tax and which, by local rule or custom are leviable from tenants, should be paid in respect of the term of his occupancy, by the occupant of the building, even though he be entitled to rent-free quarters.

NOTE 1.—If in any case it has been decided by competent authority that the whole or any portion of taxes should be borne by Government and not by the occupant of the building, the whole tax should be paid in the first instance by the Department and the portion, if any, payable by the occupant should then be recovered from him.

NOTE 2.—It has been decided by the President that all non-gazetted officers of the Pakistan Post Office Telegraph and Telephone Department whose pay does not exceed Rs.150 per mensem should be exempted from the payment of municipal taxes (other than personal taxes such as those for electric power, water, sanitation, etc.), on all buildings occupied by them free of rent.

NOTE 3.—When a postal official on pay not exceeding Rs. 150 a month proceeds on leave on average pay not exceeding four months and another official from the same locality is appointed to officiate for him but is specially permitted by the Head of the Circle to reside elsewhere than in the rent-free quarters provided for him, the municipal and other taxes on such quarters may be paid by Government. Unless the permanent occupier of the quarter when proceeding on leave effectively vacates the quarter so as to make them available for occupation by his lease-holder, during the whole period of such leave he is liable to pay the taxes.

NOTE 4.—When a portion of a building, whether owned or rented by the Department, is placed at the disposal of an official of the Department for residential purposes on rent, the calculation and recovery of the tax not being in the nature of house or property tax payable by him should be regulated as follows :—

- (i) In cases where such tax can be directly assessed against the official no calculation is necessary and the tax may be recovered in full ;
- (ii) In cases where such tax cannot be directly assessed against the official the calculation and recovery of the tax should be in the proportion of the area occupied by him.

NOTE 5.—If municipal taxes are payable for the period during which a residence remains vacant, the Government servant to whom the residence has been allotted is liable to pay his share of the taxes as occupant although he does not occupy it during that period unless he has surrendered the allotment.

(c) Taxes which are by local rule or custom, not leviable from tenants should be paid by the Department in administrative control of the building, the portion representing taxes in the nature of property or house tax being treated as part of the cost of maintenance of such building and the rest, if any, being recovered from the occupants concerned.

(f) Charges for municipal taxes in respect of departmental buildings should be supported by a certificate from the officer-in-charge of the buildings (vide Rule 119 of the Posts and Telegraphs Manual, Volume II) in which he states either that he accepts the assessment or, if he considers any assessment, to be excessive, that all means have been or are being taken to secure its reduction. In respect of other Government buildings, the certificate should be given by the Departmental Officer concerned.

(g) If an assessment appears to be excessive, proceedings should be taken to obtain relief from the ordinary municipal law.

Referred to the special provision of Act XI of 1881 as adapted for Pakistan may, however, be had when it has been found impossible to effect an amicable, though possibly arbitrary, settlement with the local authority of a place in which the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereof of any particular tax. An example would be a case in which, whereas the assessment should be on the letting value, the property is of such a nature that it is difficult to conceive of its being let, or impossible to form an estimate of the rent which would be obtained if Government offered to let it.

27-A. (1) The Government of Pakistan has decided that the payment of Municipal Taxes on Government buildings should be made by book adjustment or in cash according as the Municipalities concerned do or do not have a Government treasury.

(2) The following procedure will regulate the book adjustment of payments of Municipal taxes:—

(a) *Post Office.*—The Postmaster, on receipt of a bill from a Municipality or Local Board will enter the amount of the bill as a "drawing from treasury" in the treasury Pass-book and send the treasury Pass-book with the bill "and a receipt" to the Treasury Officer concerned. The Treasury Officer will enter the entry in the Pass-book and credit the amount to the account of Municipality or Local Board, as the case may be, "retaining the receipt as a voucher in support of the charge in his own account". The Postmaster on receipt of the Pass-book with the bill (in which a note will be made by the Treasury Officer to the effect that the amount of the bill has been credited to the Account of the Municipality or Local Board concerned) will charge the amount in his Consequent bill, the charge being supported by the bill. "The drawings from the Treasury on this account will be taken against letters of credit".

(b) *Radio Office and Departmental Telegraph Office which draw funds from Post Office.*—These offices will, on receipt of the bill for taxes from the Municipality or Local Board, send it to the Post Office concerned for adjustment with the Treasury. The Postmaster will then follow the procedure outlined in (a) for Post Offices and will charge the amount as a payment in the Departmental Telegraph Office or Radio Office, as the case may be, the charge being supported by a receipt obtained from the Officer-in-Charge of the Departmental Telegraph Office or Radio Office. The Officer-in-Charge will, in his turn, credit the amount in his accounts as a receipt from the Post Office and charge it to the head "Rates and Taxes" in his Primary Abstract, the charge being supported by the bill.

(c) *Distalment Office (Engineering and Mechanical Departmental Telegraph Office which obtain funds direct from Treasuries.*—These offices will, on receipt of the bill, issue a cheque in favour of the Treasury Officer and request him to credit the amount to the account of Municipality or Local Board, as the case may be. The amount will at the same time be charged in the Primary Abstract to the head "Rates and Taxes", the charge being supported by a receipt obtained from the Treasury Officer in token of its having received the cheque.

(d) The present system, so far as it relates to cash payments of taxes, will remain unaltered.

27-B. *Tests (Charges for carriage and pilching of Government tests).*—(a) When Khaddas are entertained from time to time for short periods for pilching Government tests of the Department used by officers on tour, wholly or partly for office purposes, their cost may be charged to "Office contingencies". The adjustment of cost between Government and the officers concerned, when the tests are partly used for private purposes, should be subsequently effected.

(b) The cost of carriage of such tests should be allocated in the first instance to "Tools and Tools".

(c) The charges for the establishment that engaged, and the charges for the carriage of these tests should be supported by certificates counter-signed by the controlling officer. The certificates should show how the tests were used and how the charge should be apportioned between the Department and the officers who used them.

29. *Typewriters, calculating machines, etc.*—(a) Officers under the administrative control of the Central Government (including Baluchistan Government) should obtain typewriters, adding machines, calculators and calculating machines through the Controller of Printing and Stationery with the previous sanction of a competent authority (vide Appendix G to the Rules for the Supply of Stationery Stores) except in the case of the three serving Departments of Defence, Post-Office, Telegraph and Telephone and Railways which should place their orders on the D. G. S. & D. etc., through the central Agency of the organisation. Sanction to Post and Telegraph Offices can only be made with the previous sanction of the Director General.

Note 1.—The power at present exercised by the Director General for the purchase of typewriters for the Post-Office, Telegraph and Telephone Department has been delegated to the Head of Circles for offices under their control.

Note 2.—A list of approved typewriters, etc., is given in the Stationery Office Price List and the sanctioning authority may authorise the supply of any of the types.

(b) In the case of officers entitled to the free issue of stationery the bill for typewriters and other machines will be paid by the Controller, except that a bill for the supply of a calculating machine will be forwarded with the supply to the reckoning officer for payment direct to the supplying firm or agents. In the case of officers who obtain stationery on payment (vide Appendix H to the Rules referred to above) the bill will be forwarded with the supply to the reckoning officer for payment to the suppliers.

(c) Typewriters, duplicators, etc., which cannot be repaired locally should be sent carefully packed to the Controller who will arrange for the necessary repairs, the cost of which will be paid direct by the office concerned. No machine can be rejected as worn out or unfit for use until it has been condemned by the Controller, who, if he finds it in such a condition as to render further repairs unprofitable may issue a new typewriter in place of the one returned.

Note.—In the case of the Pakistan Post Office and Pakistan Telegraph and Telephone Departments, Typewriters, Duplicators, etc., can be pronounced unserviceable only by the Heads of Circles and such machines should be returned to the Controller of Telegraph Stores for disposal. However, such machines belonging to Circle Offices or to offices not under the control of Heads of Circles can be pronounced unserviceable only by the Director General. In the case of typewriters which cannot be repair, condemnation certificates furnished by the supplying firms should be submitted to the competent authority for orders. Machines declared unserviceable by competent authority should be sent to the nearest Stores Depot, viz., the main Stores Depot at Karachi and the Branch Depots at Sargodha and Dacca by Service Parcel Post. The Controller, Telegraph Stores, Karachi shall arrange disposal of the unserviceable machines at convenient intervals by public auction, the sale proceeds being credited to Government.

30. *Underclothes*.—Heads of Circles are authorised to sanction the internal supply of cloth underclothes to postal and telegraph subordinates at such places as may be considered necessary at a cost not exceeding Rs. 1-4 each. The Director General has power to sanction the annual supply and to revise the cost where this is necessary.

31. *Waterproof caps and capes*.—Waterproof caps and capes for the use of persons of the Department at any station where the supply of such articles may be considered necessary may be supplied annually under the orders of the Director General at a cost not exceeding Rs. 7 for each man.

Waterproof caps and capes may be supplied under the orders of the Director General to telegraph line staff employed in the localities where the rainfall is exceptionally heavy and where the use of such protection is really necessary.

32. *Charges for anti-rabic treatment* (see Rule 3 of Appendix 19)..... where adjustment is to be made by bank transfer the procedure prescribed in Article 303 should be followed.

APPENDIX 17-A

"Rules relating to the procedure of work done in the Postal Seal Office".

Postal Seal Office

The Postal Seal Office is maintained primarily for the manufacture of stamps and seals used for the use of the Post Office Department. It also supplies stamps and seals to other Government Departments and Pakistan States.

2. It is controlled by the who in respect of this work is designated as "Superintendent, Postal Seal". In this capacity he is directly under the Director General of Post Office and is assisted in the general discharge of his duties by the clerical staff employed by the Department for the purpose. He is granted a fixed remuneration of Rs. 75 per month.

3. A permanent advance of Rs. 1,000 has been sanctioned by the Director General of Post Office for running the Seal Office. The amount of the advance is recouped on presentation of a pay order from the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore, at the Local Head Post Office.

4. The work of manufacturing stamps and seals is entrusted to a set of contractors approved by the Superintendent. The estimates for materials and labour are framed by the Superintendent. To this an addition of 25 per cent. is made to cover the over-head charges which consist of the following:—

- (a) Pay of Superintendent, Postal Seal.
- (b) Pay of the Establishment.
- (c) Contingencies.
- (d) Travelling Allowance to the Staff.
- (e) Interest on the capital cost of the portion of the building occupied by the workshop and the office of the Superintendent, Postal Seal.
- (f) Repairs and maintenance of the building occupied by the workshop and the office of the Superintendent.
- (g) Audit and control charges at 1 per cent. on prime cost.
- (h) Pensionary charges at 8 per cent. on establishment charges.

5. The contract is made for ready made stamps and seals and the work is executed in the departmental workshop under the direct supervision of the Superintendent, Postal Seal.

6. The Superintendent, Postal Seal, is, however, authorised to purchase material of proper quality and issue the same to the contractors at the cost price. An account of each kind of material purchased and issued to contractors should be maintained in the Stores Ledger Form A.C.G.-42. The recovery of the cost of the materials issued should be made from the bills of the contractors submitted at the end of the month (vide Rule 17). Material should always be purchased after calling for the tenders in the open market. The tenders should be opened by the Superintendent himself and the lowest tender accepted wherever possible; the general rules and principles applicable to contracts laid down in Chapter IX of the Posts and Telegraphs Manual, Volume II, should be strictly followed.

7. A register of contractors and dealers having dealings with the workshop will be maintained by the Superintendent giving their names and addresses as also the names of articles obtained through them. A schedule of rates for articles purchased from the market for use in the workshop should also be maintained. This will enable the Superintendent, Postal Seal, to revise the estimates from time to time.

8. The rates charged for articles ordinarily manufactured in the workshop are approved by the Director General of Post Office from time to time and notified to the Heads of Circles and other Government Departments. These are subject to variation according to the fluctuations of the market.

9. Orders for the supply of stamps and seals used in the Post Offices are received through the Circle Stock Department; individual Postmasters and Superintendents of Post Offices are not authorised to send their requisitions direct. Posts and Telegraphs Audit Officers are, however, authorised to send their requisitions direct.

10. The cost of supplies is met, in the first instance, from the permanent advance of Rs. 1,000, but it is adjusted subsequently by book debt in the case of departmental officers including the Posts and Telegraphs Audit Officers and other Government Departments, and authority for payment of the amount to cash is issued by the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore, to the Postmaster of the station at which the Postal Seal Office is located, after scrutiny of the invoice; in all other cases, stamps and seals are despatched by V.P. Post.

11. All indents received in the Seal Office shall be entered in the appropriate Section of the register of case marks, and a separate case mark given to each. For facility of reference, there are at present 14 Sections, in which indents are distributed, as shown below :—

- (1) Indents from Director General.
- (2) Indents from Accounts Officer.
- (3) Indents from Controller of Stationery.
- (4) To (5) Indents from Procurement Control.
- (5) Indents from Telegraph Officers.
- (6) Indents from Other Government Departments.
- (7) Indents from Seal Office.

The work is distributed amongst all the contractors equally under orders issued in his order book. The progress of work is watched by the Senior Clerk of the Seal Office. The work is supervised by the Superintendent, Postal Stamps, in the course of transactions and when ready it is inspected by him personally and passed as satisfactory in the Inspection Book, before any payment is made to a contractor.

12. After the work has been inspected and approved by the Superintendent, a detailed statement of stamps and seals showing terms of construction and the amount due for payment to each shall be prepared in Form A.C.G.-93. The calculations in this statement shall be checked in full in detail with reference to sanctioned estimates for material and labour by the Senior Clerk. Twenty per cent. of the amount in the statement shall then be checked by the Superintendent and payment authorised. Weekly payment to contractors of work done during the month shall be made at the close of the month, but in urgent cases payment may be made earlier at the discretion of the Superintendent.

13. With the help of the detailed statements referred to in rule 12 above the bills of the contractors in the Form A.C.G.-94 shall be prepared. The cost of material issued during the month shall be ascertained from the bills of the contractors (vide Rule 6) and not amounts only authorised for payment.

14. The bills and invoices for articles proved as satisfactory will then be prepared in the manner indicated in Article 302 of the Postal and Telegraphs Internal Account Code, Volume I and articles purchased free of any cost to departmental officers and other Government Departments and by V.P.P. in Pakistan States. The bills and invoices shall indicate description of stamps and seals despatched, No., rate, cost, etc. The original copy of the invoice shall be returned to the Postal Stamps by the indenting officer duly countersigned, after filing the entries against the following items on the left hand side :—

- (a) Head of charge.
- (b) Month and year to which the charges relate.
- (c) Designation of the Account Officer to whom the amount is payable.

In the case of supplies, the cost of which is to be adjusted by book transfer, the bill must appear with a covering list in Form A.C.G.-95 shall be sent to the Deputy Controller, Posts, Telegraphs and Telephones, Lahore on the 15th of the month, who will raise necessary debits against the Clerks and Departments concerned through their respective Accounts Officers and issue a pay order for the total amount of the bill to the Superintendent of the Seal Office for presentation for payment at the Allahabad Post Office on the 15th of the month.

15. With a view to watch adjustment of the bills and invoices referred to in rule 14 above a copy of the invoice must not shall be kept in the ledger showing personal accounts of the officers concerned in Form A.C.G.-96. Such bills and invoices as are not adjusted within 3 months from the date of issue of the invoice to the indenting officers shall be carried forward from month to month, till the amount is realised. A separate ledger in Form A.C.G.-97 shall be maintained to watch the realisation of the amounts of each case or an account of articles supplied by V.P.P.

16. The material issued to contractors and the amount due to each in respect of ready-made stamps and seals shall also be recorded in the personal account of the contractor concerned to be maintained in Form A.C.G.-98. The amount due to each contractor shall be paid at the end of the month and balance if any worked out.

17. As prescribed in Chapter 7 of the Posts and Telegraphs Initial Account Code, Volume I a Cash Book shall be maintained in Form C.A.C.-18 in which all transactions must be entered at the time and on the date of occurrence and strictly in the order of occurrence. The procedure detailed in Chapter 7 referred to above shall be followed strictly. For the purpose of Article 164-A of the Posts and Telegraphs Initial Account Code, Volume I, one key of the safe shall be kept by the Superintendent, Postal Seals and the other by the Treasurer. The cash book shall be maintained by the Senior Clerk of the office and entries if any shall be entered by the Superintendent personally from day to day. The cash balance in hand shall be counted by the Superintendent at the close of the month and a certificate of same retained in the cash book and in the General Balance sheet of the Postal Seals.

NOTE.—An abstract in Form A.C.G.-99 showing totals of each day's cash transactions under the respective heads therein, should be prepared from the cash book in order to facilitate preparation of the monthly Cash Account Current referred to in item (a) of Rule 18.

18. The Superintendent, Postal Seals, shall be responsible for maintaining a proper account of material purchased, and issued to contractors, as also for the unserviceable stores received from circles for disposal. The money realised by sale of unserviceable stores or collected on account of over-head charges on works undertaken in the workshop shall be credited at the Local Head Office from month to month. The establishment and covering bills shall be presented at the Local Head Office for encashment. The general rules for preparation of Establishment bills, laid down in Chapter II of the Posts and Telegraphs Initial Account Code, Volume I, and for determination of pay, etc., contained in Appendix 14, *ibid.*, shall be observed. At the end of the month he shall be responsible to submit the following statements and returns to the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore, so as to reach his office on the 10th of the month following the month of account :—

- (a) Cash Account Current in Form A.C.G.-100.
- (b) Stores Account Current in Form A.C.G.-101.
- (c) General Balance Sheet in Form A.C.G.-102.
- (d) A list of payment vouchers together with the vouchers in Form A.C.G.-103.
- (e) Contingent bill.
- (f) Monthly Establishment bill.

A schedule showing the full particulars of miscellaneous receipts paid into the local post office shall also be submitted along with the monthly accounts referred to above, whenever any amount for the sale of unserviceable bags or articles or on any other account is credited as Government or miscellaneous revenue.

19. The following annual accounts shall be submitted to the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore, so as to reach his office in the last week of July each year :—

- (a) Profit and Loss Account in Form A.C.G.-104.
- (b) Manufacture Account in Form A.C.G.-105.

These two accounts shall represent the total outcome of the Postal Seals Office, overhead charges realised thereon, and the net profit or loss to the Department.

APPENDIX II

(Referred to in Articles 28 and 34f.)

Inter-Departmental Transfers.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts :—

I. For the purposes of inter-departmental payments, the Departments of Government are divided into service departments and commercial departments, according to the following principles :—

A.—*Public Service Departments*.—These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of, the idea of Government, or (b) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of services rendered, e.g., :—

(a) Administration of Justice, Jails, Police, Civil Works, Defence Works, Defence Service.

(b) Survey, Government Printing, Stationery.

B.—*Quasi-Commercial Departments*.—These are maintained for the purpose of rendering particular services on payments made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration. e.g., :—

Forests, Post Office/Telegraph and Telephone, Railways, Irrigation, Navigation, Embankment and Drainage Works, Cinchona Plantations, Salt Revenue Department.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

NOTE 1.—The Forest Department may charge any other department for vegetable, animal or mineral products extracted from a forest area.

NOTE 2.—Transfers of land from or to a Commercial Department of the Government of Pakistan, other than the Railway Department, should be effected in accordance with the provisions of sub-rule 5 below Rule IV.

When a Commercial Department of the Central Government, which has to pay interest on its outstanding capital, executes works for another Department of Government, Central or Provincial, interest on the Capital expenditure during the period of construction will be charged and adjusted in accordance with the following rules, whether the works, after construction, are to be handed over finally or only for use subject to payment of rent at fixed rates to cover interest on capital outlay and maintenance charges :—

(i) Interest at the borrowing rate of Government for the year—the rate being corrected to the nearest higher 1/4 per cent, should be calculated on half the sum of the unapplied moneys on each work at the beginning and end of the year.

(ii) The whole of the amount recoverable from a particular department for any financial year should be debited to that department annually in one lump sum.

(iii) In the accounts of the department executing the work the monies of interest should be taken in reduction of the interest charges payable by that department. The corresponding debits may be adjusted by the paying department as follows :—

(a) as payment of rent, in the case of works that are to be handed over on a rent-paying basis ; and

(b) as part of the cost of the work in accordance with the principles in paragraph 27f of the Public Works Accounts Code, in the case of works which are to be handed over finally after completion.

NOTE 1.—Interest should also be levied as indicated in clause (i) above when works of the nature mentioned are executed by such Commercial Department for local bodies, private firms or individuals which have not deposited with Government the cost of the works.

NOTE 2.—As the conditions under which the Pakistan Telegraph and Telephone Department provides telephone communications for the general public are entirely different from the circumstances in which lines are erected for the use of Railways or Canals or works are executed at the cost of other Departments or individuals, the ordinary telephone lines are not included in the scope of the above rule.

III.—*Defence.*

IV.—Service departments are not allowed to make charges against other service departments for services which fall within the class of duties for which they are constituted (see Rule VII). Services rendered or supplies made to commercial departments and to Government Commercial undertakings should however be charged for.

The supply of residential accommodation by one department to the employees of another shall not for the purposes of these rules be held to constitute a service rendered. In all such cases the rent charged for residential accommodation will be the rent recoverable under the rules for the time being in force from the persons actually using such accommodation.

1. Expenditure by the Public Works Department on buildings of commercial departments is chargeable to the grant of those departments. Similarly, the expenditure in the Public Works Department in connection with building works which have been entrusted to the administration of non-commercial departments using or requiring them should be charged to the grant of the department concerned. Where, however, the works, the administration of which is not transferred from the Public Works Department, are by mutual agreement executed by another department on behalf of the Public Works Department, the charges in connection with them are debitable to the Public Works Grant.

2. The Defence Department should, in respect of inter-departmental transactions, charge and be charged for services to and from other departments, unless the resulting accounting and book-keeping will clearly lead to understandable and accurate correlations. In cases where it is anticipated that such complications are likely to arise, a decision to depart from the general principle should not be taken by the administrative authorities without consulting the audit officer concerned. The reasons for such a departure should normally be recorded in file.

Note.—Printed publications of the Civil Departments of the Central Government are supplied to the Defence Services including the Military Works Department and the Military Ammunition Office, on cash payment only. Unprinted Civil Publications are, however, supplied to them free of charge under special sanction of the Civil Department concerned. Similarly unprinted publications of the Military Departments are supplied free of cost to the Civil Departments under the special sanction of the branch of Defence Service or Air Headquarters concerned or Royal Palace-Navy, as the case may be.

3. Rent should be charged for office accommodation supplied by the Public Works Department to Commercial Departments and Government Commercial undertakings. The rate to be charged for 100 square feet of accommodation occupied may be fixed by the Public Works Department according to the local rate.

Departments of the Defence Service and Military units and formations are not required to pay rent for office accommodation supplied by the Public Works Department in Central Civil buildings in any station in Pakistan; nor is rent charged for military buildings in any station in Pakistan occupied by office maintained from Central Civil Revenue, with the exception of those maintained by the Railway Department and the Pakistan Post Office Telegraph and Telephone Department.

Exception.—A Local Government may, in regard to individual commercial departments or undertakings, relax at their discretion the provisions of this sub-rule.

4. Transfers of land from or to a Commercial Department of the Government of Pakistan, other than the Railway Department, should be effected on the following terms:—

A.—In the case of transfer to or from a Commercial Department other than the Defence Department the following charges should be made:—

- (a) no charge where the land is borne in the books at no value, and
- (b) book value or market value, whichever is less, where the land is valued in the books.

B.—In the case of transfer to or from the Defence Department the following charges should be made:—

- (a) Half market value where the land is borne in the books at no value, and
- (b) book value or market value whichever is less, subject to a minimum of half market value, where the land is valued in the books.

In the case of transfer of landing grounds in Army or Royal Pakistan Air Force charge to Civil Aviation Department, the arrangements stated above should be the basis of settlement but every case should be treated on its merits and the amount of compensation to be paid to the Defence Department should be settled by negotiation between the two Departments and in no case should the compensation to be paid exceed that which would be payable under the arrangements prescribed above.

If any dispute arises in the application of these rules, the matter should be referred to the Government of Pakistan, Ministry of Finance.

5. Rent for office accommodation supplied in any locality to Migratory Commercial Departments by the Central Public Works Department should be measured for the whole year and not for 8 months, and in assessing the rent to be charged, full departmental charges for establishment (including salaries, tools and cloths and audit and miscellany charges at the rate in force at the time of calculation of rent) shall be taken into account both for the purpose of arriving at the capital cost and the additional charges to be included for ordinary and special maintenance and repairs. In cases where buildings are mainly occupied by Government, through the Agency of Central Public Works Department, a charge of 3 per cent, only on the capital cost should be levied in lieu of the full rate of departmental charges. The cost of furniture supplied in such Commercial Departments should be debited to that Department.

The rate of interest to be charged on the capital cost while awaiting the rent recoverable from Migratory Commercial Departments in respect of office accommodation supplied to them in any locality by the Central Public Works Department shall be determined in accordance with the following table :—

Date of acquisition or construction of building	Rate of interest Per cent.
Before 1st April, 1919	4
1st April, 1919 to 31st July, 1921	3
1st August, 1921 to 31st December, 1921	6
From 1st January, 1922 till further orders	8

The above orders do not affect cases where rent is realized on 30th June basis in accordance with Item 3 above.

V.—Deleted.

VI.—A branch of a service department supplementary to its general duties is constituted constituted upon commercial principles, and so far as regards the work of this branch, it is allowed to charge as a commercial department, e.g.—

Ball manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in carrying freight. Mail (Miscellaneous Service other than Rupee Convoys), Government commercial undertakings.

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge that other department, e.g. :—

Workshops of a department, Agent for Government Commissions (services for Civil Department), Mathematical Instruments Factory, Supply and Transport, employed on petty services Dockyards, Armada.

Note.—Types and other printing materials and all forms supplied by the Central Press, either from its workshop or by local purchase, to Provincial Government Presses, should be charged for, the valuation in the case of articles manufactured at the Workshop being taken at the approximate cost of production without any margin for profit. The Accountant General, Pakistan Revenue will raise the necessary debit in his exchange account with the Account Officer concerned.

VIII.—(a) A regularly organized even branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the maintenance of the public service, in supply, e.g. :—

Medical Stores to Civil Departments and stores issued by the Defence Department to other Departments.

Note.—Public Works Department Surveys referred to in paragraph 487(d) of the Public Works Account Code should always be charged for.

(b) In order to prevent undue exaggeration of the public revenue and expenditure, a store department which is constitutionally employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—A public department cannot be assumed to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

X.—All payments of accounts due by one Public Department to another should be made by book transfer, except when such transfer do not suit the methods of account or of business adopted by the receiving department when payments are made by the issue of cheques; the procedure prescribed in Article 140-A should be observed.

NOTE 1.—Payments for Reuters and Pakistan News Agency messages supplied to High Officials and Government Departments should be made by cheques drawn on the National Bank of Pakistan in favour of the Accounts Officer, Telegraph Check Branch of the Audit Officer, concerned. Where, however, this is not possible, the payment should be made by Bank draft at par without stamp duty, marked "Government Accounts".

NOTE 2.—The use of Railway Credit Note and Warrant Forms being permissible only on payment of the prescribed commission, it is now open to departmental authorities to tender payment for railway freights and fares in cash.

NOTE 3.—The 'prescribed commission' referred to in Note 2 is Rs. 16 per 100 warrants and credit notes on a proportionate basis on the actual number of warrants and credit notes issued in a month for a particular Railway, fractions of a paisa in the total of each month being rounded off to the nearest paisa.

No commission charges will be levied by the Railways on vouchers supplied by the Pakistan Post Office/Telegraph and Telephone Department for occasional despatches for the conveyance of mails.

Exception.—In partial exception of the provisions of the Rule above, items of petty contingent expenditure payable by the Pakistan Post Office/Telegraph and Telephone Department to other Departments, the adjusted claim in respect of each item not exceeding Rs. 10, should be paid in cash or by crossed cheques where advisable.

NOTE 1.—Petty amounts of rent and other contingent charges payable to the Railway Administrations and other Government Departments may be made by means of service order orders.

NOTE 2.—Payment of rent to Railway Administrations for accommodation rented from them by this Department for office, quarters or other like purposes, may, if the Railways so desire, be made to them by book adjustment, irrespective of the amount of the bill. This method of adjustment should be resorted to in respect of only those administrations who have themselves asked for it, otherwise the present procedure should continue.

NOTE 3.—Payment for the cost of forms and articles of stationery supplied by the Controller of Printing and Stationery, Karachi, should be adjusted by book transfer, irrespective of the amount of the bill.

Payment for special services rendered by the Pakistan Post Office/Telegraph and Telephone Department

XI.—For expenditure incurred in providing special postal and telegraph facilities for certain High Officials and distinguished personages, when on tour the following arrangements are in force:—

The Pakistan P.O./Telegraph and Telephone Department will carry out the wishes of the High Officials and distinguished personages for special services during tour, but will be reimbursed the actual extra expenditure incurred by it in making the arrangements, such as the cost of temporary establishment, travelling allowances, cost of making up and delivery of special bags, contingencies and other labour charges directly concerned with these arrangements. For the erection of temporary telegraph or telephone lines the amount will be restricted to the labour charges for erection and dismantlement together with the estimated amount of damage to or depreciation of the wires used but no charge will be made for supervision by adding percentages on account of man-keeping and establishment which are ordinarily leviable on all works. The prescribed charge on account of freight should however be made.

2. When the total extra expenditure involved in all the branches, Postal R.M.S., Telegraph Traffic and Telegraph Engineering does not exceed Rs. 50 on each tour in each Postal Circle, no debit will be raised against the high official concerned.

Director General's Instructions.—These orders provide for the recovery of the actual extra expenditure incurred and in calculating this extra expenditure the cost of journey performed on free passes should not be included in calculating this actual extra expenditure.

2. The cost of service telegrams sent by the Pakistan Telegraph and Telephone Department in connection with this tour will also be reimbursable but copies of all such telegrams will be submitted along with the bills if this is desired by the Government or Department concerned.

3. All bills for expenditure on arrangements for the tours of high officials should be prepared in such a manner as to show the extra expenditure involved in making the arrangements, such as the cost of temporary establishments, travelling allowances, cost of making up and delivery of special bags, contingencies and labour charges directly concerned therewith, indicating at the top

of the bill the Department of the Government of Pakistan or the Government concerned to which the cost is debitable and if they exceed Rs. 50 on each tour should be sent to the Branch Audit Office concerned for necessary adjustment. In arriving at this sum of Rs. 50 the cost of service telegrams which may have to be issued vide paragraph 4 below, should be included.

4. When any recovery has to be made separate bills for the cost of the service telegrams should be prepared by the Heads of Circles and sent to the Telegraph Creek Branch of the Audit Office concerned with copies of the telegrams for recovery from the Department of the Government of Pakistan or local Government concerned.

Controller & Auditor-General's decision.—A question arose whether the statutory limit of our expenses of Government is intended to cover all the expenses connected with the tour of the Governor including the cost of transport of the whole staff moving with him, it has been held in consultation with the Government of Pakistan that the grant for Governor's tour expenses is given to meet the tour expenses of the Governor and clearly all direct expenditure connected with that tour should be defruct to this grant. If the Governor requires his Secretary to travel with him in his reserved accommodation the cost of the Secretary's journey should become a part of the Governor's tour expenses. Full cost of baggage should accordingly be charged in such cases against the Governor's tour grant and no credit should be made for various items ordinarily drawable by the officers travelling with the Governor and the officers themselves should draw only the additional fraction of a fare ordinarily admissible as supplement of the full fare.

The principle of the above decision should be applied in the case also of employees of the Post Office/Telegraph and Telephone Department.

APPENDIX 19

[Referred to in Article 337 (c)]

Rules made by the President of Pakistan for the guidance of persons sending patients for anti-rabic and for patients arriving at a Pasteur Institute.

NOTE 1.—The expenditure connected with leave, advances, travelling expenses and maintenance charges, etc., of Government servants under the administrative control of a provincial Government as well as the provincial expenditure connected with the aid given to other persons for anti-rabic treatment is regulated by the rules of the Government concerned.

NOTE 2.—The term "Pasteur Institute" or "institute" as used in these rules includes also any Government hospital at which anti-rabic treatment is available. The patient has the option of going to an institute or to any such hospital provided the latter is nearer from his station than the nearest institute.

Central Government's decision.—Apprentices who are in the whole time service of Government and are recruited from Central Reserves, should be treated as Government servants for purposes of the provisions in regard to medical treatment, including anti-rabic treatment.

1. The following rules have been prescribed in regard to the grant of concessions to enable Government servants under the administrative control of the Central Government, who are bitten by a rabid animal, to undergo treatment at a Pasteur Institute:—

(1) * * * * *

(2) Any Government servant who has difficulty in finding at once the means to enable him to proceed to an institute and whose substantive pay exceeds Rs. 100 per month does not exceed Rs. 500 a month, may be granted an advance sufficient to defray his actual travelling expenses to the institute and back, namely, (a) single fare each way by railway of the class by which he is entitled to travel on duty, and (b) for journeys by road or by river and other carriers, the actual cost of travel, not exceeding the travelling allowance admissible for journeys on duty under ordinary rules. He may also be given an advance of one month's substantive pay and be granted one month's casual leave, or, when the appointment of a substitute is found necessary, one month's extra leave on average pay, which will not be debited to the Government servant's leave account, any leave required in excess being granted under the ordinary rules.

(3) If a Government servant is considered too poor to proceed to an institute at his own expense and if his substantive pay is not more than Rs. 100 a month, he may be granted his actual travelling expenses to the institute and back as defined in rule (2) above, and an advance of one month's substantive pay and leave as provided for in that rule. (Government servants of the third and fourth grades, as defined in Rule 1 of the Supplementary Rules to Fundamental Rules, may, however, be granted their full actual expenses for journeys by road if this concession is necessary).

Government of Pakistan's decision.—The President has decided that a Government servant under his administrative control whose substantive pay does not exceed Rs. 50 a month and who is not admitted as an indoor patient in a hospital or Pasteur Institute for anti-rabic treatment may be granted actual conveyance charges from his place of residence or hospital or Institute and back, on the day he is required to attend the hospital provided that the medical officer, after taking into consideration the nature of his wound and the distance which he has to travel, certifies that the patient is unable to walk and requires a conveyance. The expenditure involved should be met from the sanctioned budget grant under contingency of the office to which the Government servant concerned belongs.

NOTE.—The leave salary of a Government servant in inferior service during the one month's extra leave on average pay granted under this rule is not subject to the usual condition that there will be no extra expenses to Government.

(4) If a Government servant is drawing not more than Rs. 25 a month, he may be granted, in addition to the terms mentioned in rule (3) above, maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute at the rate of daily allowance admissible to his grade under Rule 51 of the Supplementary Rules.

- (5) If a Government servant drawing not more than Rs. 100 a month is, by reason of age or other sufficient cause, incapable of travelling alone and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed the cost, on account of one attendant of railway fare, if no railway concession is granted, and other travelling expenses and maintenance allowance at the rate sanctioned for the patient and also wages not exceeding 25 paise a day if the patient is unable to pay the daily expenses of the attendant. (More than one attendant may be allowed in special cases as, e.g., when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.)
- (6) Any Government servant drawing a substantive pay of not more than Rs. 500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to a Pasteur Institute, be granted an advance not exceeding the actual travelling expenses (as defined in rules (2) and (3) above) of the person bitten to the institute and back plus one month's substantive pay. If his substantive pay does not exceed Rs. 100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient.
- (7) The advances mentioned in rules (2), (3) and (6) above will be recovered in not less than three, but not more than twelve monthly instalments. In the case of advances granted under rule (6) if a Government servant's pay does not exceed Rs. 50 a month or, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rs. 100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. In special cases the recovery of the amount advanced for the travelling expenses of a member of family of a Government servant whose substantive pay does not exceed Rs. 50 a month may be also waived.

Government of Pakistan's decision.—The Government-General has decided that a member of the family of a Government servant under his administrative control, whose substantive pay does not exceed Rs. 50 a month, when proceeding to a Pasteur Institute or hospital for anti-rabic treatment, should be granted the following concessions:—

- (1) Actual travelling expenses for himself or herself and for one attendant, if necessary, at the rate of which the Government servant concerned is entitled; and
- (2) The payment of the cost of anti-rabic treatment.

The expenditure involved should be met from the sanctioned budget grant for contingencies of the office to which the Government servant concerned belongs.

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

- (3) The above concessions may be sanctioned by Departments of the Government of Pakistan and by Heads of Local Administrations.

Note.—In respect of Government servants under their administrative control, Departments of the Government of Pakistan and Heads of Local Administrations may delegate the powers, in full or in part, to any authority subordinate to them.

- (4) The Director of a Pasteur Institute may, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a reasonable loan, grant to such a Government servant an advance not exceeding one month's substantive pay, intimating the grant to the head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the cheque will be recovered by the Director from the local Treasury Officer, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's substantive pay, to a Government servant who has already received an advance of one month's pay before his departure for the institute but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance

*The power to sanction the grant of the concessions laid down in these rules has been delegated to the authorities of the Pakistan Post Office/Telegraph and Telephone Department mentioned in the annexed Schedule in respect of officials subordinate to them as indicated therein.

APPENDIX 10

and return journey expenses of Government servants drawing not more than Rs. 25 per month up to the amount admissible under rules (3) and (4). Any of the above advances may also be granted subject to the above conditions of *proof and recovery*, if applied for in the case of the family of a Government servant undergoing treatment at the institute.

- (10) The above concessions may be extended to a Government servant without a lien on a permanent post while officiating in a permanent or temporary post; the pay which he may draw while so officiating being taken as the 'Subsistive Pay' for the purpose of these rules. The grant of the concessions in such a case is not subject to the usual condition that there must be no extra expense to Government, so far as the one month's extra leave or average pay mentioned in rule (2) is concerned.

2.
3. An intimation in the form appended to these rules should be sent along with the patient in a closed cover addressed to the Director of the Institute or with as little delay as possible after the despatch of the patient.
4.

FORM OF INTIMATION

- (a) is hereby directed or granted for *ambulatory treatment* to and is allowed to take (b) as his attendant. He is a (c)
The expenses are debitable to the Central Government.

He has been granted the concessions stated on the reverse.
Nothing Rs. has shown on the reverse for maintenance at the institute and return journey has been advanced to him.

Station

Signature

(Despatching Officer)
Designation

Dated the 19

- (a) Name of the patient.
(b) Name of the attendant (if any sent).
(c) 1. Government servant.
2. Member of the family of No. 1.
3. Indigent person.

(Reverse)

List of intimation granted to sent for *ambulatory treatment*.

Advance of one month's subsistive pay.

Road journey allowance to the nearest Railway Station
class Railway fare (tickets)

Third class free tickets from to
class steamer or boat fare Rs. per head from
Date on route days at per day
Road journey allowance from to Rs.

Mileage	Rs.	Rs.	Rs.	Rs.	Rs.
Rickshaw	Rs.	Rs.	Rs.	Rs.	Rs.
Pony hire	Rs.	Rs.	Rs.	Rs.	Rs.
Coolie	Rs.	Rs.	Rs.	Rs.	Rs.

Note.—Copies of this form may be obtained gratis at the nearest dispensary or police-station.

SCHEDULE

(Delegation of powers in respect of sanctioning concessions for *ambulatory treatment* at a *Public Institute* to officers of the *Police*, *Post Office* (Telegraph and Telephone Department).

Authorities to whom power is delegated

Official in respect of whom the power may be exercised

Director General Staff of his own office.

<i>Authorities in whom power is delegated</i>				<i>Official in respect of whom the Power may be exercised</i>
Post Office				
Head of Circle or in his absence a Deputy or Assistant Postmaster General	..	..	..	Superintendents : 1st Class Head Postmasters ; and officials in his own office.
Superintendent of Post Offices	..	..	..	2nd Class Head Postmasters; Inspectors ; officials in his own office ; officials in Sub or Branch Offices under his control ; and Overseers.
1st. Class Head Postmaster	..	..	..	Officials in his own office and in the Town and Branch offices under his control.
2nd. Class Head Postmaster	..	..	..	Officials in his own office.
Inspector of Post Offices	..	..	..	Postmen, village postmen, runners and other inferior servants under his direct control.
Sub-Postmaster in a selection grade	..	..	..	Postmen, village postmen and inferior servants under him.
Superintendent, Railway Mail Service	..	..	..	Officials below the rank of Superintendent.
Inspector, Railway Mail Service	..	..	..	Porters and other inferior servants under his direct control.
Head Record Clerk or Sub-Record Clerk of the Railway Mail Service in a selection grade	..	..	..	Van posts, porters and other inferior servants under him.
Engineering Branch				
Heads of Regions (Engineering)	..	..	..	Officials in their charge.
Divisional Engineers	..	..	..	
Controller of Telegraph Stems	..	..	..	
Superintendent, Telegraph Workshops, Kotri	..	..	..	
Sub-Divisional Officers, Telegraphs	..	..	..	
Accounts Officers, Telephone Revenue, Karachi, Lahore and Dacca	..	..	..	
Accounts Officer, Telegraph Workshops, Kotri	..	..	..	
Accounts Officer, Telegraph Stems, Karachi	..	..	..	
Traffic Branch				
General Manager or in his absence a Director	..	..	..	Officials in their charge.
Superintendents of the Superior Traffic Branch, Deputy Superintendents, Telegraph Masters and Telegraphists-in-Charge of Telegraph offices	..	..	..	
	..	..	..	
Wireless Branch				
Engineer-in-Charge, Wireless Division	..	..	..	Officials in their charge.
Assistant Engineers, Wireless	..	..	..	
Assistant Engineers and Wireless Operator-in-Charge of Radio offices	..	..	..	

APPENDIX 20

[Referred to in Article 337 (f)]

Rules regulating the grant of advances of pay for the passages overseas of certain Government servants of non-Arabic domicile and their families.

1. In these rules "family" means a Government servant's wife, legitimate children and step children residing with and wholly dependent upon him.

2. These rules apply only to granted Government servants of non-Arabic domicile holding substantively a permanent post in any of the Civil Departments or in the Military Accounts Department; and to Military Commissioned Officers (including Military Assistant Surgeons with commissioned rank) of non-Arabic domicile in civil employ.

Provided that, in the case of officers who are entitled to free passages under any scheme of passage concessions sanctioned by Government of Pakistan or Provincial Governments, an advance under these rules will be admissible only when they have exhausted their benefits under the scheme in question. Advances in these cases will bear interest at the rate prescribed in Note 1 to Article III.

Note.—A Government servant's domicile for the purpose of the rules in this Appendix is determined according to the criteria laid down in Appendix B of Schedule IV of the Superior Civil Services Rules.

3. An advance may be made to a Government servant for the cost of passage by sea from a port in Pakistan to a port outside Asia of himself and members of his family and also for the cost return voyage. The advance for members of the family will be admissible even though they do not accompany the Government servant on the voyage.

Government of Pakistan's Decision.—The Central Government have decided that subject to the conditions laid down in these Rules, an advance may also be made for the cost of passage by air.

4. The amount of each advance shall not exceed four months' pay of the Government servant or Rs. 6,000 whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of thirty-six.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limits mentioned in Rule 4. For the purpose of recoveries, each advance shall be treated separately.

6. The sanctioning authority will be the Department of the Government of Pakistan, or other subordinate authority to whom the power may be delegated with the consent of the Ministry of Finance or the Provincial Government or Local Administration under whose administrative control the Government servant is serving.

7. An advance will not be admissible to a Government servant who does not intend returning to civil duty on the expiry of the leave, and the Government servant shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should at the same time state whether he has taken, or intends applying for, an advance for the same purpose under the rules regulating the General Provident Fund or of any other similar provident fund rules.

8. (a) Advances will be recovered in thirty six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as provided in clause (b) of this rule, no recovery will be made from a Government servant while he is on leave. A borrower may, however, make repayment in less than thirty six instalments.

Provided that each instalment is a sum expressed in whole rupees or may repay two or more instalments at the same time.

Note.—The recovery of the advance shall ordinarily commence when the first payment of a full month's pay is made to the Government servant on his return from leave. But when a Government servant while himself remaining on duty draws an advance for the members of his family only, recovery shall commence in the month following that in which the advance is drawn.

(b) If the Government servant retires, or applies for and receives permission to retire on the expiry of his leave, the outstanding balance of the advance (with interest, if any, accrued thereon) will be recoverable at once, but where undue hardship is likely to result from compelling payment in one instalment, a Department of the Government of Pakistan or the High Commissioner for Pakistan may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government servant at one not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

Note.—The interest prescribed in the last sentence of Rule 2 above will be simple interest and will be calculated on the balance outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or more instalments, such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

(c) The borrower will submit to the audit officer concerned, or, if the advance is paid in England to the High Commissioner for Pakistan, within three weeks of the receipt of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages has to be sent from Pakistan to England (or vice versa), the time for submission may be extended by two months. In the event of failure to comply with this rule, the amount advanced with interest, if any, accrued thereon shall be recoverable at once. If the receipts produced are for an amount less than that advanced, the balance shall be recoverable at once.

9. Subject to the conditions of these rules, the High Commissioner may sanction an advance to a Government servant on leave drawing his leave salary in London for the cost of return passages to Pakistan of the Government servant and his family, provided no advance for the same journey has been previously made.

10. A Government servant receiving an advance under these rules, will, on receipt of the advance, sign and deposit with Government an undertaking in the form shown in the appendix to these rules.

APPENDIX

MEMORANDUM OF AGREEMENT made this _____ day of _____ 19____ BETWEEN _____ of _____ (hereinafter called the Borrower) of the one part and the PRESIDENT OF PAKISTAN IN COUNCIL (hereinafter called the Lender) of the other part.

WHEREAS the Borrower (family) is proceeding to/returning from _____ on leave/on expiry of leave _____ (with his family) and has in accordance with Appendix 13 of Central Government Compilation of General Financial Rules, Volume II (hereinafter referred to as the said Code) which expenditure shall where the context so admits include any amendment thereof or addition thereto for the time being in force, requested the Lender to lend him Rs. _____ in whole defraying the cost of his (their) passage (s) to _____ (and back to Pakistan) which the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself, his heirs, executors and administrators covenants with the Lender to repay the said loan (with interest calculated according to the said Code) by monthly instalments as specified in the said Code and hereby authorises the Lender to deduct the amount of such monthly instalments from the pay of the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if he does not produce receipts for the said passage (s) or does not comply with any of the conditions on which the loan is made, as specified in the said Code within three weeks from the date hereof the loan (and interest calculated in accordance with the said Code) is to become immediately due and payable.

IN WITNESS WHEREOF the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of—

Witness,
Address,
Designation.

N.B.—In the case of advances on which interest is not chargeable, the clause of this agreement relating to interest should be scored through.

APPENDIX 21 AND 21-A

APPENDIX 21

(Deleted)

APPENDIX 21-A

(Referred to in Article 318.)

Rules relating to the procedure to be followed when forwarding recommendations for the grant of an award from the Post Office Telegraph and Telephone Department Compassionate Fund.

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) Total service (whether pensionable or non-pensionable).
- (3) (a) Dependents (with their respective ages).
(b) Family pecuniary circumstances.
(c) Names of immediate relatives, with their occupation, 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, deviation 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) The 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) Colour.
(d) Personal marks if any on the hand, face, etc.
(e) Signature or left hand thumb finger impression.

Small finger	Ring finger	Middle finger	Index finger	Thumb
()	()	()	()	()

- (10) An independent report on the financial condition of the applicant from the Collector or District Magistrate of the place where the applicant resides.

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. Total service, whether pensionable or non-pensionable.
(1) Dependents and their respective ages.
(2) Their pecuniary circumstances.

*If the deceased was 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.

APPENDIX 21-A

APPENDIX 21-A

(3) Name of immediate relative with their occupation, status and income.

(4) Whether relatives are :—

(a) Able.

(b) Unable.

(c) Able but unwilling to give any assistance.

(4) Was the deceased insured or subscriber to Provident Fund ?

(5) Remarks of the superior officer on deceased's work.

(6) Was death due to, or accelerated by, devotion to duty.

(7) Recommendation of the Department.

(8) Name of the Treasury, Sub-Treasury at which the payment is desired.

(9) General.

(10) Full name and address of the applicant.

Name.....

Designation.....

Dy. Mag. Model letter from Local Heads of Departments to District Officers, in connection with applications for grants from the Compassionate Fund.

Sir,

I have the honour to enclose herewith an application from (name of applicant) residing in (village) of (district) in your district, the relationship (or other relationship) of the late who was (Post occupied) in this Department for a grant from the Pakistan P.O. T & T. 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, concerning information on the following points :—

(1) Dependents with their respective ages.

(2) Family's pecuniary circumstances.

(3) Names of immediate relative with their occupation, status with their 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 government administering the Pakistan P.O. T & T. Compassionate Fund through the Ministry of Government of Pakistan concerned and the issue of final orders, therefore, even with all the possible, necessarily takes sometime. Since awards from this Fund are intended to help the dependent 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.

Descriptive Roll of.....Widow/Son/.....
of the late

(1) Height.

(2) Age.

(3) Colour.

(4) Personal marks if any on the hand, face, etc.

(5) Signature or left hand thumb and finger impressions.

Small finger	Ring finger	Middle finger	Index finger	Thumb
Attended by			Witness	
(1)			(1)	
(2)			(2)	

Referred to in Article 54

1. *Officers authorized to pay interest on stock certificates.*—Head Post Offices in Pakistan States where there are no Governmental treasuries, are authorized to pay interest on stock certificates in cases in which the holders have obtained the stock certificates from the Public Debt Office in the ordinary way. The interest-warrants will be sent by the Public Debt Office direct to the holder and the advice of these warrants will be sent to the Post Office concerned.

3. *Register of advice of interest-warrants.*—Each Head Office concerned should maintain a register of advice of interest-warrants in the appended form. This will facilitate the examination and identification of interest-warrants received for payment.

4. *Deposit of advices of interest-warrants*.—The particulars of the advices of interest-warrants received should at once be entered by the Paymaster in the first four columns of the register, and the advices should then be filed in a separate grand-book and kept under lock and key.

5. *Examination of interest-warrants presented.*—On presentation of an interest-warrant, for payment, the postmaster must compare it with the original, retaining it in the register of "advice" and also the advice. He should examine it to see—

- (1) that it corresponds in all particulars with the advice ;
- (2) that it has not been tampered with ;
- (3) that it is not a cancelled or a lapond warrant or one of which a duplicate has been paid ;
and
- (4) that it is received on the back by a person who is able to give a legal quitssance,

6. *Payment of interest-warrants.*—When the postmaster is satisfied that the interest-warrant is in order, he should pay it after obtaining the acknowledgement of the payer on the warrant as well as let the last column of the register. As each payment is made, the entry of the transaction in the register should be initialed and dated by the postmaster in the column provided for the purpose. The amount paid should be charged in the schedule of "Unclassified payments" and the accepted warrant should be sent to the Audit Office in support of the charge.

7. *Doubtful warrants.*—In all cases of doubt—for instance, when an interest-warrant is presented for payment regarding which no advice has been received from the Public Debt Office, or which differs from the advice received, or when there is any reason whatever to doubt the genuineness of the warrant—the matter should be referred to the Secretary and Treasurer, Public Debt Office, and payment of the claim deferred until the case is finally settled.

Date of receipt	Prize number	Amount of each order	To whom payable	Initials of postmaster	Date of payment	Acknowledgment of payer

APPENDIX 11

APPENDIX 27

(Related to is Article 125.)

Rule relating to the procedure to be followed when the status of a Post Office is changed or when a Post Office is closed.

GENERAL

1. *Change in the status of post office.*—Whenever it is considered necessary to change the status of a post office, it should always be arranged to give effect to the change from the beginning of a quarter. The 1st July is the most convenient date for the introduction of a change in the status of a head office, and the head of the office should give the Audit Office at least a month's notice of his intention.

2. *Changes in the status of post offices involving the transfer of balances.*—The following changes in the status of post office require the transfer of balances and adjustment in the accounts of money order and savings bank transactions :—

- (1) Conversion of a head office into a sub-office.
- (2) Conversion of a sub-office into a head office.
- (3) Transfer of a sub-office from the jurisdiction of one head office to that of another.
- (4) Abolition of, or withdrawal of, savings bank powers from a sub or branch office.

3. *The procedure regulating changes in the status of post offices.*—The procedure regulating these changes is described in Rules 4 to 13.

NOTE.—As a general rule, in the case of these changes (except when savings bank powers are withdrawn from a sub-office, it is most convenient to complete the accounts of a month under the previous arrangements, before introducing another month's accounts under the revised arrangements. For this purpose the sub-offices should send their daily accounts and money order lists up to and including the day previous to the change, to the existing head office, and subsequently to the new head office.

WHEN A HEAD OFFICE IS CONVERTED INTO A SUB-OFFICE

4. *The points to be considered when a head office is converted into a sub-office.*—If a head office A is to be converted into a sub-office and placed under a head office B, with effect from a given date (say the 1st July), the points to be considered are :—

- (a) what A should do before the conversion,
- (b) what A should do after the conversion,
- (c) what B should do,
- (d) what the sub-offices transferred from A and placed under B (or any other head office) should do.

(a) What A should do before the conversion

5. *The head office to incorporate in its accounts the transactions of sub and branch offices.*—The postmaster of A will incorporate in his Head Office Cash Book and Cash Account for June, the transactions of all his present sub-offices up to and including the 30th June, delaying the submission of the monthly Cash Account for the purpose. To do this all the sub-office daily accounts relating to the closing days of the month of June received in the head office A during the early part of July should form the subject of a supplementary Sub-Office Summary for the 30th June, the totals of which will be carried into columns 1 and 10 of a supplementary page for the 30th June appended in connection with the Head Office Cash Book also. As there will be no figures in columns 1 and 4 or 7 and 11 of the supplementary page of the Head Office Cash Book, the figures shown in columns 1 and 10 of that page will be carried over columns 2 and 12 thereof. The totals of the previous days of the month will be brought forward in columns 6 and 13 and progressive totals made in columns 7 and 14. This will be repeated from day to day until all the sub-office transactions for June have been incorporated in the Head Office Cash Book. The postmaster of A should also credit any amounts kept out of account as "unclassified receipts" noting the fact at foot of the certificate of balance (Rule 6).

6. *The head office monthly Cash Account to be closed without a balance.*—The monthly Cash Account of the head office A for June should close without a balance. This should be accomplished by charging off the balances as detailed in the certificate before which may exist at the

APPENDIX 23

head office and sub-offices on the 30th June as a transfer to the head office B. The entry should be made in column 12 against item 17 of the last supplementary page of the Head Office Cash Book for the month of June with a remark at foot of the page that the amount represents the account balance of the head office A and its sub-offices. The corresponding charge in the cash account should be detailed in the schedule of remittances to other head office and supported by a certificate in the following form :—

Certified that the following is the current balance on the 30th June transferred to the head office B on the conversion of this office into a sub-office :—

Centre	Cash	Postage due on articles in deposit	Pakistan Postage stamps	Other stamps	Total
Head office A					
Sub-office (in detail)					
In transit (in detail)					
Total					

The above balances agree with—

(1) The balance of the head office on the 30th June as ascertained by actual counting of the cash, the calculation of the postage due on articles in deposit, and of the value of Pakistan postage stamps and other non-postal stamps and the balance of branch offices as shown in the Branch Office Summary on 30th June.

(2) The balances of sub-offices as shown in their daily accounts of the 30th June.

(3) The amounts actually in transit on the 30th June from the head office to its sub-offices, from the sub-offices to their head office and from one sub-office to another.

(4) The "cash in head office" includes the following items, which were brought into account on the 30th June (vide Rule 5) :—

- Rs.
- (a) Undisbursed pay and allowances retained by officers
- (b) Value payable money remaining in hand, being the total amounts recovered from the addresses of value payable articles after the closing of the money order journals

other items as detailed below :—

H. B,
Postmaster.

A copy of the certificate should be pasted on the lower portion of the Postmaster's Balance Sheet appearing on the last supplementary page of Head Office Cash Book for the month of June in which the items (2), (3) and (4) will be nil; another copy should be sent to the postmaster of the head office B for information as soon as possible after the close of the month.

NOTE 1.—If some of the sub-offices under A are placed under B, and some under another head office (say C), the balance of the former should be charged as remitted to B, and those of the latter as remitted to C. Two certificates of balance should be drawn up in the form prescribed above (the one showing the balance of A and of the sub-offices which are to be placed under B and the other showing the balances of the sub-offices which are to be transferred under C) and forwarded to the head office concerned.

NOTE 2.—In the last supplementary page of the Sub-office Summary for June, a note "Transferred to head office B" or "Transferred to head office B and C" (as the case may be) should be made against the closing balances of the sub-offices.

7. *Transfer of savings bank ledger and preparation of list of savings bank accounts which are to be transferred.*—On the day on which all the transactions at sub-offices during the month of June have been incorporated in the head office cash book for the month, the savings bank ledgers of the old head office should be bodily transferred to the new head office on the same day. The old head office should also prepare a list in duplicate of all the savings bank accounts open, showing the numbers, the balances and the names of the officers at which the accounts are open. A column should be left blank in the list for the new numbers to be given by the new head office, and two copies of the list should be forwarded to the new head office, together with the savings bank ledger, one copy being retained in the office. Advice of transfer need not be prepared.

Note.—When the old head office and its sub-offices are placed under different head offices the savings bank ledgers should be transferred to the particular head office to which the bulk of the accounts is transferred, while the accounts transferable to other head offices should be intimated to them by means of separate lists after being closed in the ledger. These lists of accounts should be prepared in duplicate with a column left blank, and should show the names of officers at which the accounts are open, the numbers of the accounts, the names of depositors and the balances at credit of the accounts, when any sub-offices are transferred to another head office, and the savings bank accounts are closed in the ledger before transfer, the accounts transferred should be entered in the Journal of savings bank accounts transferred.

8. *Preparation of list of dead accounts which are to be transferred.*—The list of dead accounts maintained in the old head office should also be transferred to the head office to which the savings bank ledgers are transferred. If any of the sub-offices are transferred to some other head office, a list of dead accounts appertaining to those sub-offices will be prepared and despatched to that head office on the same day. No entries should, however, be made in the Journal.

9. *Preparation of list of unoid British Postal Orders and Pakistan Postal Orders which are to be transferred.*—A list showing in full detail the number of unoid British Postal Orders and Pakistan Postal Orders in stock in the head office A and the offices subordinate to it on the evening preceding the date of conversion should be forwarded to the head office B for inclusion in its stock and a copy of the list should also be forwarded to the Audit Office concerned with a certificate endorsed on it that a copy of the list has been forwarded to the head office B. In the event of unoid orders submitted to the Audit Office, the orders in stock should be shown as transferred to the head office B.

Note.—If the sub-offices under A are placed under two or more head offices, a separate list for each of the latter offices showing the number of unoid British Postal Orders and Pakistan Postal Orders in stock in the several sub-offices to be transferred to it should be prepared and forwarded to the head office concerned and a copy of each such list should be sent to the Audit Office, within the jurisdiction of which that head office is situated.

(b) What A should do after the conversion

10. *The balances to be brought forward to the new sub-office.*—The sub-postmaster of A, in opening his accounts on the 1st July, will bring forward the working account balances of the late head office on the 30th June (including the balances of its branch offices, the postage, cash and stamps in transit between itself and its branch offices as shown in the branch office summary on the 30th June and the balance of the head office deposit account of that date and excluding the balances of its old sub-offices and the postage, cash and stamps in transit between itself and its sub-offices or between any two of its sub-offices, as shown in the sub-office summary proper on the 30th June). The cash in hand will include the items (b) and (c), referred to in Rule 4 (4), and out of these the amounts required for payment will be charged off in the new sub-office accounts as "unclassified payments" on 1st July.

11. *Sub-savings bank journal to be opened.*—The extracts from the list of accounts received in the converted sub-office from the new head office, will serve the purpose of a sub-savings bank journal. When a pass-book is first presented after the conversion, the sub-postmaster will enter the new number of the account as shown in the extract from the list received from the new head office and the name of the new head office on it in red ink under the original entries, which should be gone through, and obtained a specimen of signature from each depositor, and after having compared all the signatures with those originally furnished by the depositor which are in the specimen signature book of the late head office A, send them to the new head office.

12. *How savings bank transactions are to be recorded before receipt of intimation of the change of numbers.*—If before receipt of intimation of the change of numbers the sub-postmaster has received or repaid deposits on existing accounts, the transactions should be shown in the sub-office savings bank memo in the usual course, the original numbers being used. The necessary corrections will be made by the head office B in due course (vide Rule 17).

12. *Supply of British Postal Orders and Pakistan Postal Orders.*—If the new sub-office is authorised to sell British Postal Orders and/or Pakistan Postal Orders will be supplied with a stock by the head office B (vide Rule 10).

(c) *What B should do*

14. *Credit of opening balances of sub-offices and of the amounts in transit.*—The head office B in incorporating the sub-office accounts of the 1st July, will credit the opening balances as well as the amounts in cash and unpaid postage previously in transit from the old head offices to the sub-offices but acknowledged by the latter in their daily accounts of the 1st July to the head "Transfer from other head offices". The entry will appear in column F against heading 2 of the Head Office Cash Book for the 2nd July, and a few subsequent dates as the daily accounts come in, with necessary details at foot of each page, and the corresponding credit in the Cash Account will be detailed in the Schedule of remittances received from other head offices. The head office B will also take the credits for deficits in adjustment of remittances in transit to the same head as they appear in the subsequent sub-office daily accounts, and send a copy of the certificates received from the new head office A without delay to the Audit Office, with an intimation that the amounts shown therein have been duly credited in his accounts for July. The new head office B will also show in its Sub-office Summary for the 2nd July, and a few subsequent dates as the daily accounts come in the account balances of the new sub-offices placed under it in the column relating to closing balances, noting at the same time in the column of remarks, that the amount recorded against each sub-office was the actual account balance of the sub-office on the 1st July. As the total of the column in the Sub-office Summary relating to closing balances of sub-offices will include the balances of the new sub-offices the necessary deductions will also be made in the Balance Sheet of head office B for 2nd July and a few subsequent dates (vide entry 6 in the chart).

15. *Entries in savings bank journal and ledger and submission of list of accounts to the Audit Office.*—In the ledger transferred by the old head office (vide Rule 7) new consecutive numbers should be assigned in red ink above the old numbers. The list of savings bank accounts received from the late head office A in duplicate should be checked with the ledger, and the new numbers should be entered in red ink in the column provided for the purpose. One copy of the list, which will serve as an advice of transfer, should be forwarded to the Audit Office. Extracts from the list should be prepared by the new head office and sent to the sub-offices including the old head office, which are placed under it to enable them to enter the new numbers in the pass books and in their savings bank journals.

NOTE.—If the sub-offices under A are placed under different head offices (vide Note to Rule 7) those head offices to which the ledger will not be transferred should accept the list of savings bank accounts sent by the head office as advice of transfer. The journal and the ledger should be written up from the list. The new numbers assigned to the accounts should be entered in red ink in the list in the column provided for the purpose and one copy of it should be sent to the Audit Office. Extracts from the list with the new numbers should also be sent to the sub-offices concerned.

16. *List of dead accounts to be submitted to the Audit Office.*—If any sub-offices are transferred to a head office other than the one in which the concerned office is made subordinate, a copy of the list of dead accounts referred to in Rule 8 should be sent to the Audit Office.

17. *Issue of pass-books and entry of new numbers.*—New pass-books will not be issued by the new head office, but new numbers will be given to the accounts opened at sub-offices and retransferred to those offices in the amounts from the list (vide Rule 12) received from the old head office. The original numbers in the new sub-office accounts referred to in Rule 12 will be corrected by the head office B. In cases of doubt regarding the identity of depositors the ledger or the list, or the case may be received from the newly concerned sub-office should be referred to.

18. *Entry of British Postal Orders and Pakistan Postal Orders in stock book.*—The stock of British Postal Orders and Pakistan Postal Orders held by the head office A should, on receipt of the list provided in Rule 8, be added to the stock of the head office B as held in the newly constituted sub-office and the other sub-offices which were subordinate to that office before its conversion, and should be shown in the return of any old column submitted to the Audit Office for the next month as received from the head office A. If the head office B is not authorised to hold a stock of British Postal Orders and/or Pakistan Postal Orders for sale, the required authority for this should be obtained from the Postmaster-General and the stock book should be opened in accordance with rules on the subject in Parts IV and V of Chapter 7 of the Press and Telegraphy Manual, Volume VI (Post Office).

NOTE.—If the sub-offices under A are placed under two or more head offices, each of these head offices should follow the procedure laid down in this rule on receipt of the list provided in Rule 8. See the Note to that rule.

(d) *What the sub-offices transferred from A and placed under B (or any other head office) should do.*

19. *Preparation and submission of daily accounts.*—The sub-offices should send their daily accounts up to 30th June to the head office A, making a manuscript remark "sent to head office A" against the closing accounts balance on 30th June. In opening the accounts for 1st July (the day of the change), they should bring forward the closing accounts balance with a remark in manuscript "Received from the head office B" and from that day should send their daily accounts to the new head office B (rule 24(a) under Rule 1).

Note.—If there are any cash remittances to be made or unpaid undeliverable articles to be returned during the closing days of June, which, if sent to the old head office, would reach it after the date of its conversion, they should be despatched and sent with the first daily accounts to the new head office.

20. *Issue of numbers of savings bank accounts to arriving bank journal pass-books and other documents.*—On receipt from the new head office of the accounts from the book showing the new numbers of the accounts existing at the sub-office, these new numbers will be used for recording transactions in the journals or other documents. When a pass-book is first presented after the transfer, the sub-postmaster concerned will enter the new number and the name of the new head office on it in red ink under the original number, which should be scored through, and obtain a specimen of signature from each depositor and, after having compared all the signatures with the specimen signatures originally furnished by the depositories which are kept in the specimen signature book at the sub-office, send them to the new head office.

21. *Old numbers to be used until Receipt of intimation of the new numbers.*—If before receipt or intimation of the change of numbers the sub-postmaster has received or issued deposits on existing accounts, he should show them in his savings bank entries. In the usual course, using the original numbers, the necessary corrections being made by the head office B in due course.

22. *Supply of British Postal Orders and Pakistan Postal Orders.*—If the sub-offices are authorised to sell British Postal Orders and/or Pakistan Postal Orders they will be supplied with a stock by the head office B (Rule 10).

When a sub-office is converted into a head office.

23. *The points to be considered when a sub-office is converted to a head office.*—If a sub-office X under a head office A is to be converted into a head office B from any date, say the 1st July, and certain sub-offices under A are placed under B, the following points are to be considered :—

- (a) what A should do,
- (b) what B should do,
- (c) what the sub-offices placed under B should do.

(a) *What A should do.*

24. *Inclusion of the transactions of all sub-offices up-to-date of transfer in accounts of the head office.*—The postmaster of A will inspect in his Head Office Cash Book and Cash Account for June the transactions of all his present sub-offices (including X) up to and including the 30th June, delaying the submission of the monthly Cash Account for the purpose. To do this he should observe the procedure laid down in Rule 4 regarding the submission of supplementary accounts for the 30th June, and no balance should be carried forward to the balance sheet of the Head Office Cash Book for the 1st July until the supplementary accounts for the 30th June have been closed. He will also charge off the balances which may exist on 30th June at the sub-office X as well as at the sub-offices which are to be placed in account with the new head office B as a transfer to B. The entry should be made in column 12 against item 17 of the last supplementary page of the Head Office Cash Book for the month of June with the necessary remark at foot of the page. The corresponding charge in the Cash Account should be dated in the Schedule of remittances to other head offices and supported by a certificate in the following form :—

Certified that the following is the correct balance on 30th June of the sub-office X as well as of the sub-offices which will be placed under B :—

	Cash	Postage on articles in deposit	Pakistan postage stamps	Other stamps	Total
Sub-offices (in detail)					
In total (in detail)					
Total.. ..					

The above balance agrees with —

- (1) The balances of the sub-offices as shown in their daily accounts on 30th June.
- (2) The amounts actually in transit between the head office A and sub-offices and between one sub-office and another on 30th June.

A.B.,
Postmaster.

A copy of the certificate should be sent to the head office, as soon as possible, after the close of June.

NOTE.—In the last supplementary page of the Sub-Office Summary for June a note "Transferred to head office B" should be made against the closing balances of the sub-office X as well as of the sub-offices to be transferred and the total of the balances of these sub-offices should be deducted from the total of the columns relating to closing balances.

23. *Preparation of list of savings bank accounts which are to be transferred.*—On the day on which all the transactions during the month of June at the sub-office X and the sub-offices to be placed under the head office B have been transferred to the new head office B, a list of depositors in account with the sub-office which is to be converted, and sub-offices to be placed under the newly converted head office, showing the numbers of the accounts, the names of the depositors and the balances held by them will be prepared and despatched to the new head office; the accounts thus transferred will be closed in the ledger and entered in the journal, the name of the new head office being noted against the entries. *Advices of transfer need not be prepared.*

NOTE.—For dead accounts, see Rule 8.

24-A. *Preparation of invoices of unissued Cash Certificates.*—The head office A should prepare from the invoices and the issue journals relating to the sub-offices to be placed under the head office B separate invoices in the prescribed form of unissued Cash Certificates remaining at the sub-offices and send these invoices to the head office B.

25. *Stock of British Postal Orders and Pakistan Postal Orders to be withdrawn.*—The stock of unissued British Postal Orders and Pakistan Postal Orders, if any, in the sub-offices should be withdrawn by the head office.

(b) What B should do

27. *Opening of accounts and crediting of balances.*—The postmaster of the new head office B will open his accounts on 1st July by crediting the account balance of the late sub-office X to transfer from the head office A. On the 2nd July, and a few subsequent dates as the daily accounts come in, he will likewise credit the opening balances (for the 1st July) of the sub-offices now placed under the new head office B to transfers from the head office A. These entries will appear in column 1 against the heading 6 of the Head Office Cash Book for the 2nd July, and a few subsequent dates as the daily accounts come in, with necessary details at foot of each page, and the corresponding credit in the Cash Account will be detailed in the Schedule of remittances received from other head offices. The postmaster will also take the credit (or debit) in adjustment of remittances in transit to the new head as they appear in the sub-office accounts; he should also send a copy of the certificate received from A without delay to the Audit Office, with an intimation that the accounts shown therein have been duly credited to his accounts for July. The head office B will also show in its Sub-office Summary for the 2nd July, and a few subsequent dates as the daily accounts come in, the account balances of the new sub-offices placed under it in the columns relating to closing balances, noting at the same time in the column of remarks, that the amount recorded against each sub-office was the actual account balance of the sub-office on the 1st July. The total of the columns relating to closing balances should as usual be deducted in the Balance Sheet of the head office B for the 2nd July and a few subsequent dates (vide entry 6 in the chart).

28. *Entries in savings bank journal and ledger.*—The list of savings bank accounts received from the transferring head office will be accepted as an advice of transfer and the accounts entered in the journal and ledger.

NOTE.—For dead accounts, see Rule 15.

29. *Issue of pass-books and entry of new numbers.*—New pass-books will not be issued, but new numbers will be given to the accounts opened at sub-offices and communicated to those offices through the savings bank slips. The original numbers in the sub-savings bank accounts referred to in Rule 11 will be corrected by the head office B when the items are transferred to journals. In cases of doubt regarding the identity of depositors, the list received from the head office A (Rule 23) should be referred to.

29-A. *Disposal of invoices of unissued Cash Certificates.*—The duplicates of the invoices of unissued Cash Certificates at the sub-offices to be placed under the head office B furnished by the

head office A should be forwarded to the Audit Office in the usual manner. The replicates should be placed on record and should be referred to for the purpose of checking that the continuity of the serial numbers of Cash Certificates in a particular block is not broken in the journals of Cash Certificates issued by the sub-offices. The certificates shown in the journals from the head office A should be entered in the stock register of the head office B and immediately be shown as returned with an explanatory remark. No arrears need be issued to the sub-offices but the head office B should receive an assurance that the certificates are carried on stock by the sub-offices.

30. *Supply of British Postal Orders and Pakistan Postal Orders to be continued.*—If the head office B and the sub-offices placed under it are authorised to sell British Postal Orders and/or Pakistan Postal Orders, a stock sufficient for its own use and for the use of sub-offices should be obtained for the sub-offices and should be supplied to these offices.

(ii) *What the sub-offices transferred from A and placed under B should do*

11. *Procedure to be followed by sub-offices when transferred and placed under a newly constituted head office.*—The sub-offices should observe the procedure described in Rules 19 to 22.

TRANSFER OF A SUB-OFFICE FROM THE JURISDICTION OF ONE HEAD OFFICE TO THAT OF ANOTHER

12. *Procedure to be followed by sub-offices when their head office is changed.*—If a sub-office X under a head office A is transferred to another head office B with effect from 1st July.

(a) *What the transferring head office A should do*

13. *The head office to incorporate in its accounts the transactions of sub-offices and maintain supplementary accounts.*—The predecessor of A will incorporate in his Head Office Cash Book and Cash Account for June, the transactions of all his current sub-offices including the sub-office X up to and including the 30th June, delaying the submission of the monthly Cash Account for this purpose. To do this he must follow the procedure laid down in Rule 6 respecting the maintenance of supplementary accounts for the month of June, and no balance should be carried forward to the Balance Sheet for the 1st July until the supplementary accounts for June have been closed. He should also charge off the balance which may exist on the sub-office X on the 30th June as a transfer to the new head office B. The entry should be made in column 12 against item 17 of the last supplementary page of the Head Office Cash Book for the month of June with the necessary remark at foot of the page. The corresponding charge in the Cash Account should be detailed in the Schedule of remittance to other head offices and supported by a certificate in the following form :—

Certified that the following is the current balance on the 30th June of the sub-office X transferred to the head office B :—

	Cash	Postage due on articles in deposit	Pakistan Postal stamps	Other stamps	Total
Sub-office ..					
In transit ..					
Total ..					

The above balance agrees with—

(1) The balance of the sub-office X as shown in its daily account of the 30th June.

(2) The amounts actually in transit between the head office A and sub-office X and between any sub-office of A now transferred to B and the sub-office X on the 30th June.

A. B.
Postmaster.

A copy of this certificate should be sent to the head office for information as soon as possible after the close of the month (See also Note under Rule 24).

34. *Preparation of list of savings bank accounts and the closing of accounts in the ledger.*—On the day on which the transactions at the sub-office X during June have been transferred to the head office B a list of depositary accounts opened at the sub-office should be furnished to the new head office showing the numbers of accounts and all the other particulars which are required to be given in advice of transfer and accompanied by all the documents mentioned therein. The accounts transferred will be closed in the ledger and entered in the journal of savings bank accounts transferred.

NOTE.—For dead accounts, see Rule 5.

35. *Preparation of an extract from the register of acknowledgments for pass-books delivered and of a list of undeliverable pass-books.*—An extract from the Register of Acknowledgments for Pass-books Delivered (S. B-1220) in respect of all pass-books for which acknowledgments are due from the sub-office X should be sent to the head office B and a copy of the extract should also be transmitted in the Register of Acknowledgments for Pass-books Delivered kept by B. Undeliverable pass-books appertaining to accounts open at the Sub-Office X, which are in the custody of head office A, should be sent to the head office B covered in a list.

35-A. *Preparation of an invoice of unpaid Cash Certificates.*—The head office A should prepare from the Division and the loose journals relating to the sub-office X an invoice in the prescribed form of unpaid Cash Certificates remaining at the sub-office and send this invoice to the head office B.

36. *Stock of British Postal Orders and Pakistan Postal Orders to be withdrawn.*—If there is stock of unpaid British Postal Orders and Pakistan Postal Orders at the sub-office, it should be withdrawn.

(b) What B should do

37. *Credit of the opening balances of sub-offices and of the accounts in transit.*—The new head office B, in incorporating the sub-office accounts of the 1st July, will credit the opening balance of the sub-office in "Transfers from other head offices". The entry will appear in column against the heading 5 of the Head Office Cash Book for the day on which the daily account of the sub-office X for the 1st July is received at the head office B with necessary details at foot of the page and the corresponding credit in the Cash Account will be detailed in the Schedule of remittances received from other head offices. The postmaster will take the credits (or debits) in adjustment or remittances in transit to the same head as they appear in the sub-office accounts, and should send a copy of the certificate received from the former head office A without delay to the Audit Office, with an intimation that the accounts shown therein have been duly credited in his accounts for July. The head office B will also show in its Sub-office Summary for the day on which the daily account for the 1st July from the sub-office X is received by it, the account balance of the new sub-office placed under it in the column relating to closing balances, noting, at the same time, in the column of remarks, that the amount recorded against the sub-office was the actual balance of the sub-office on the 1st July. The total of the column relating to closing balance should as usual be deducted in the Balance Sheet of the head office B for the day on which the daily account of the 1st July from the sub-office X is received and incorporated in the X Sub-Office Summary.

38. *Entries in journal and ledger from list of savings bank accounts.*—The list of savings bank accounts received from the transferring head office will be accepted as an advice of transfer and the accounts entered in the journal and the ledger in accordance with rules.

NOTE.—For dead accounts, see Rule 18.

39. *Disposal of extract from the Register of Acknowledgments of Pass-books Delivered and of Undeliverable Pass-books.*—The extract from the Register of Acknowledgments for pass-books delivered, furnished by the head office A, should be placed on record and the savings bank clerk of the head office B should take necessary action. The undeliverable pass-books received from the head office A should be checked with the list accompanying them and dealt with in accordance with the provisions of rules on the subject in Chapter 8 of the *Post and Telegraph Manual*, Volume II (Post Office).

40. *Issue of new Pass-books and entry of numbers.*—New pass-books will not be issued by the new head office, but new numbers will be given to the accounts opened at the sub-office and will be communicated to it through the savings bank slip.

41. *Old numbers to be used until receipt of intimation of new numbers.*—If, before receipt of intimation of the change of numbers, the sub-postmaster receives or receives deposits on existing accounts, they will be shown in the sub-office savings bank return in the usual course, the original numbers being used. These numbers will, however, be corrected by the head office when the slips are transferred to its journals. In case of doubt regarding the identity of depositors, the list received from the transferring head office should be referred to.

41-A. *Disposal of the invoice of unissued Cash Certificates.*—The duplicate invoice of unissued Cash Certificates at the sub-office X furnished by the head office A should be forwarded to the Audit Office in the usual manner. The triplicate copy should be placed on record and should be retained in for the purpose of checking that the continuity of the serial numbers of Cash Certificates in a particular block is not broken in the journal of Cash Certificates issued by the sub-office X. The certificate shown in the invoice from head office A should be entered in the stock register of head office B and immediately be shown as re-issued, with an explanatory remark. No invoice need be issued to sub-office X but head office B should receive an assurance that the certificate was cleared on stock by the sub-office.

42. *Supply of British Postal Orders and Pakistan Postal Orders.*—The new head office will supply the sub-office with a sufficient quantity of British Postal Orders and Pakistan Postal Orders, should the sub-office be authorized to hold a stock of these.

(a) *When the sub-office should do*

43. *Procedure to be followed by sub-offices when transferred and placed under a newly appointed head office.*—The sub-office should observe the procedure described in Rules 19 or 22.

AMOUNTS OF THE WITHDRAWAL OF SAVINGS BANK MONIES FROM A SUB OR BRANCH OFFICE

(b) *Procedure of the sub-office*

44. *Balance to be remitted to the head office.*—If a sub or branch office is abolished, say from 1st July, its balance on 31st June should be remitted to the head office and charged to such of its account which should close without a balance.

45. *Depositors to be communicated with and Cash Certificates issued to be transferred to the head office, when a sub-savings bank is to be abolished or its savings bank powers withdrawn.*—The sub-savings bank to be abolished, or from which savings bank powers are to be withdrawn, will receive from the head office in which it is subordinate, information of the date on which the proposed change is to take effect. Immediately on receipt of this information the sub-postmaster of the sub-savings bank will write to the depositors having accounts with it, informing the intended alteration and requesting them to present their pass-books, and either to draw the balances at their credit, or to have their accounts transferred to any post office savings bank that may suit their convenience. Depositors desiring to close their accounts should be paid off under the ordinary rules. But those who want their accounts transferred should be asked to name the office to which transfer is desired, and this information will be communicated to the head office through the S. B. Memo. All records relating to Post Office 5-Year Cash Certificates should be transferred bodily to the account of the Treasury who have holdings of office from which savings bank powers are withdrawn will still be entitled to Cash Certificates at these offices, which should be supplied with the prescribed form of S. B. Memo. of application for discharge to enable them to arrange this as various demands.

Note.—When the term of a vacant sub-office is about to come to an end, the sub-postmaster should write to the depositors informing them that if they do not wish to close their accounts or have them transferred to some other post office before the closure of the vacant office, the accounts can be operated upon in the head office. In such case the accounts will not be formally transferred to the head office, but all transactions at the head office should, in addition, be passing through the books of the head office or the first of the transaction, and in the case of withdrawals, the office should not on the warrants that the vacant sub-office is closed.

46. *Transfer of pass-books.*—The sub-postmaster of the office which is abolished, or from which savings bank powers are withdrawn, must write below the last entries in the depositors' pass-books the words "Accounts transferred from _____ to _____ sub-savings bank" adding his initials and the date, and hand over the pass-books back to the depositors. A similar remark must be written in red ink in the last entries of the savings bank journal, opposite to the entries of the last transactions made by the depositors.

47. *Undelivered money orders, stock of British Postal Orders and Pakistan Postal Orders to be returned to the head office.*—When a sub-office is closed all money orders undelivered or credit transferable on the last day of the month, together with the money order journals and the registers of money orders received, should be returned to the head office. The stock of British Postal Orders and Pakistan Postal Orders, if any, remaining unused should be returned to the head office, along with a register of unpaid orders to be drawn up and forwarded in the manner laid down in the rules on the subject in Part IV Chapter 7 of the Postal and Telegraphic Manual, Volume VI (Post Office). Similarly all undelivered or undeliverable articles and credit articles which may be in the sub-office on the last day of the month, should be returned to the head office noted against item 13 of the last daily account rendered.

(b) *Procedure of the head office to which the sub-offices were subordinate*

48. *Credit of sub-office balance in head office.*—In case of the abolition of the sub-office, its working balance on 30th June will be credited in the accounts of the head office as a remittance from the sub-office.

49. *Transfer of savings bank accounts from one sub-office to another under the same head office.*—If the accounts of the sub-savings bank are transferred to another sub-office under the jurisdiction of the same head office, on receipt of the information as to the accounts to be transferred, the savings bank clerk should write across the savings bank slip sent to each sub-savings bank the words "Account No. of (depositor's name) transferred from to sub-savings bank. Balance Rs."

50. *Transfer of savings bank accounts from one sub-office to a sub-office under another head office.*—If the accounts of the sub-savings bank are transferred to a sub-office under the jurisdiction of another head office, the savings bank clerk should prepare a list of accounts to be transferred showing the numbers of accounts, names of depositors and balances held by them and send it to the new head office. The accounts transferred should be closed in the ledger and entered in the journal in accordance with the rules on the subject, the name of the new head office being noted against the entries.

NOTE.—For dead accounts, see Rule 8.

(c) *Procedure of the new head office*

51. *Entries in ledger from the list of accounts.*—The list of savings bank accounts received from the transferring head office should be treated like an advice of transfer and the account should be opened in accordance with the rules on the subject in Chapter 8 of the *Posts and Telegraphs Manual, Volume VI (Post Office)*.

52. *Issue of pass-books and communication of balances, names of depositors and new number in sub-office.*—New pass-books should not be issued, but the names of the depositors with the new numbers given to them and the balances at the credit should be communicated to the sub-office through the savings bank slip. As regard accounts so opened in the head office, the signature of the depositors will be taken in the *Specimen Signature Book* in accordance with rules on the subject in Chapter 8 of the *Posts and Telegraphs Manual, Volume VI (Post Office)*, the sub-office savings bank should be directed to follow the same procedure in respect of accounts opened by them.

NOTE.—For dead accounts, see Rule 14.

(d) *Procedure of the new sub-savings bank*

53. *Entries in sub-savings bank journal.*—The sub-postmaster of the office to which the accounts have been transferred must, on receipt of intimation from the head office of the transfer of the accounts, enter in red ink in its sub-savings bank journal the particulars given in the savings bank slip forwarded by the head office. On presentation of the pass-books by the depositors, the new numbers given in the accounts, and the name of the new head office should be entered in them, the old number and name being scored through in red ink. The signature of each depositor will be taken in the *Specimen Signature Book* (vide Rule 52). Another specimen of signature should also be obtained from each depositor in a separate slip, and after all the signatures have been compared with those in the *Specimen Signature Book*, the slips should be sent to the head office.

APPENDIX 24

APPENDIX 24

(Referred to in Article 129.)

Rules relating to the conveyance of mails and the construction, haulage and the maintenance of postal vehicles on the Railways.

1. *Haulage charges*—The rates of haulage payable by the Postal Department for the conveyance of mails over the Railways are as follows:—

(a) *Haulage of postal vans*—

(i) *Broad-gauge*—42 pias per 4-wheeled vehicle per mile.

(ii) *Meter and narrow gauges*—29 pias per 4-wheeled vehicle per mile.

In the case of postal vehicles the cost of replacement of which under the existing arrangements is borne by the Post Office Department an annual rebate amounting to 21·64 of the capital cost will be allowed to that Department.

The rates of haulage charges prescribed above should be considered to cover charges (i) for the provision of fire extinguishers in mail vans (i.e., complete as well as partially fitted postal vehicles) (ii) for the maintenance and repairs of such mail vans and their existing equipment (including electric equipment), (iii) for contribution to Depreciation Fund for Postal vans and partially fitted postal vehicles and (iv) for electric energy consumed by the electric equipment viz., electric fans, heaters, electric fans, electric lights provided in and outside the doors of Postal vans and partially fitted Postal vehicles.

Note.—The cost of providing equipment referred to in this sub-paragraph in the postal vans and partially fitted postal vehicles constructed out of railway funds should be borne by the Railway concerned and interest charged thereon at the borrowing rate of the Government of Pakistan for the year as fixed by the Ministry of Finance. This rate will be intimated by Railway Division from time to time to all Railway Administrations.

Note 1.—A bogie van is considered as equivalent to two 4-wheeled vans.

Note 2.—For partially fitted vehicles, e.g., 3/4, 1/2, and 1/4 postal vans the rates shown in (a) above apply proportionately in accordance with the nominal proportion given in the standard design for postal vans and not in accordance with the proportion which the actual space allotted in the Postal Department bears to the whole carriage. The standard dimensions of postal vans are as follows:—

(i) *Broad-gauge (length, inside)*—

Full van (S.W.)	..	..	..	..	..	..	28'0"
1/2 van (S.H.)	..	..	..	..	..	..	14'0"
3/4 van (S.T.)	..	..	..	..	..	..	21'1"
1/4 van (S.Q.)	..	..	..	..	..	..	6'10"

On some of the railway, there is a smaller type of mail van designated 1/5th van (S.F.) with accommodation of 44s.

(ii) *Meter and other gauges (length, inside)*—

Full van (S.W.)	..	..	..	..	..	..	11'6"
1/2 van (S.H.)	..	..	..	..	..	..	9'7½"
3/4 van (S.T.)	..	..	..	..	..	..	14'0½"
1/4 van (S.Q.)	..	..	..	..	..	..	4'0"

(ii) *Haulage of non-postal vehicles (complete vehicle only)*—

(i) *Broad-gauge*—44 pias per 4-wheeled vehicle per mile.

(ii) *Meter and other gauges*—31 pias per 4-wheeled vehicle per mile.

(i) *Haulage charges for part accommodation in non-posted vehicles* will be made at the rates laid down in sub-clause (i) and (ii) to clause (a) above according as the vehicles

APPENDIX 24

relate to broad gauge or a metre or narrow gauge, in accordance with the proportions given in the following tables :—

Broad-Gauge—		Length of compartment					Proportion of rate to be charged
Any compartment—							
up to 3' 3"							1/8 van
from 3' 9" to 8' 0"		1.0	2.0	3.0	4.0	5.0	1/4 "
" 8' 1" to 10' 2"		1.5	3.0	4.5	6.0	7.5	1/3 "
" 10' 3" to 12' 9"		2.0	4.0	6.0	8.0	10.0	2/3 "
" 12' 10" to 16' 4"		3.0	6.0	9.0	12.0	15.0	1/2 "
" 16' 5" to 19' 10"		4.0	8.0	12.0	16.0	20.0	2/3 "
" 19' 11" to 22' 2"		5.0	10.0	15.0	20.0	25.0	3/4 "
" 22' 3" to 25' 7"		6.0	12.0	18.0	24.0	30.0	3/8 "
" 25' 8" to 29' 1"		7.0	14.0	21.0	28.0	35.0	1 "
Metre and other gauges—		Length of compartment					Proportion of rate to be charged
Any compartment—							
Up to 4' 7"							1/5 van.
from 4' 8" to 6' 8"		1.0	2.0	3.0	4.0	5.0	1/4 "
" 6' 9" to 7' 1"		1.5	3.0	4.5	6.0	7.5	1/3 "
" 7' 2" to 8' 6"		2.0	4.0	6.0	8.0	10.0	2/3 "
" 8' 7" to 11' 0"		3.0	6.0	9.0	12.0	15.0	1/2 "
" 11' 1" to 13' 6"		4.0	8.0	12.0	16.0	20.0	2/3 "
" 13' 7" to 14' 8"		5.0	10.0	15.0	20.0	25.0	3/4 "
" 14' 9" to 16' 2"		6.0	12.0	18.0	24.0	30.0	3/8 "
" 16' 3" to 19' 2"		7.0	14.0	21.0	28.0	35.0	1 "

Note.—In calculating haulage charges fraction of paise in the rate per mile should not be rounded off.

2. *Charges for despatch of mails under weightage system.*—The rate of charge for the despatch of mail bags and parcels in luggage vans in charge of Railway guards is one paise per round per mile. Under the weightage system mails may be despatched either :—

- as a regular daily service according to lists supplied to the Traffic Manager or the Chief Operating Superintendent for each half-year, subject to a minimum charge for each despatch as for 5 users, or
- as occasional despatches not provided for in the list, a voucher being given for each despatch. Occasional despatches are restricted to a maximum weight of 5 rounds, each despatch being subject to a minimum weight for charge as for 5 users and also to a minimum payment of 37 Paise for each despatch. The charges for mail bags sent under the weightage system are calculated on the basis of 5 users sent both for occasional and regular despatches.

2-A. *Free carriage of articles on postal service in the mail vans.*—The carriage in the mail vans of articles on postal service (e.g., books, stationery, small parcels of stores) labelled as such and properly franked but not registered as parcels in a post office will be permitted without any charge.

3. *Special Trains.*—The rates for special trains are as follows :—

- Broad-gauge—
Rs. 1.50 per mile with passengers.
Rs. 2.00 per mile without passengers.

The above rates apply to a maximum of three bogie vehicles. Additional vehicles are charged for at 25 paise per 4-wheeled vehicle per mile. The total charge per train mile is subject to a maximum of Rs. 1.00. The minimum charge per train is Rs. 12.00.

- Metre gauge—

Rs. 1.50 per mile subject to the minimum charge of Rs. 30.00 subject also to a rebate of 8 Paise for each vehicle whether coaching or goods attached to the train by the Railway Authorities for the conveyance of public traffic.

APPENDIX 24

4. *Rates of charges by ferry steamers.*—Where river steamers are employed by a Railway as a ferry in combination with its train service, the Post Office is entitled to the use of the vessels but charges are payable at the rates detailed below :—

- (a) Where the distance traversed by Railway ferry steamers is 10 miles and less, the ferry charge will be at the same mileage rate as on the railway in continuation of which the ferry service is maintained, subject to the minimum charge of Rs 57 per trip across the river.
- (b) Where the ferry service is over 10 miles and reserved seating accommodation is not required or provided on board, the charge should be separately calculated at the rate of 1-1/2 pms per miled per mile. If reserved accommodation is required the rate of charge will be the same as for a whole carriage.

5. *Rates of interest charges on the capital cost of mail vans.*—The rates of interest payable by the Postal Department on the capital cost of mail vans have varied from time to time as detailed below :—

	Per cent. per annum.			
From the 1st July, 1896 to the 31st March, 1918	--	--	--	4
From the 1st April, 1918 to the 31st March, 1920	--	--	--	5-1/2
From the 1st April, 1920 to the 30th June, 1922	--	--	--	4-1/2
From the 1st July, 1922 to the 31st October, 1922	--	--	--	5
From the 1st November, 1922 to the 31st March, 1937	--	--	--	5-1/2
From the 1st April, 1937 to the 31st March, 1938	--	--	--	1
From the 1st April, 1938 to the 31st March, 1939	--	--	--	5-1/4

Note.—The rate of interest to be adopted in the case of a mail van is the rate in force on the date on which the construction of the van was completed.

6. *Construction of mail vans.*—The mail vans are constructed by the Railway Administration concerned on the requisition of the Post Office, for which charges are levied as follows, so long as they remain in the exclusive use of the Post Office and have been formally surrendered by it :—

- (a) If to meet the requisition of the Post Office, it is necessary for the Railway Administration to construct new vehicles, the Post Office pays the entire capital cost in the case of complete vehicles and in the case of the remaining vans, interest charges on the capital cost of the Postal portion.
- (b) If the requisition of the Post Office is met by the conversion of existing vehicles, the Post Office pays the cost of alteration plus interest on the capital cost of the complete vehicles or parts of vehicles.

When the Post Office formally surrenders vehicles of which it has paid the capital cost, the Railway Administration refunds to the Post Office the amount thus paid less the cost of any special fittings that are of no value to the Railway and also less the cost of converting the vehicles for general traffic purposes. In all other cases the Post Office defrays the cost of converting or re-converting the vehicles or the postal portion of the vehicles so as to render them serviceable for general traffic purposes, together with the cost of transporting such vehicles in a truck (on account of difference in gauge from one place to another either for carrying out alterations or for use at the place other than the one at which alterations are carried out).

Note 1.—For the purpose of levying interest charges, the capital cost of all postal vans should include indirect charges but exclude profit percentages, i.e., include supervision and interest on buildings and plant and depreciation of plant and maintenance of buildings and plant. Stores should be charged at book value plus 10 per cent. for supervision, etc.

The capital cost of the postal portion of non-postal vehicles should be calculated in the manner as indicated in the example given below, subject to the modification that in the case of state-managed Railways the Code Charges in force on these railways should be applied. In respect of the postal portion of the non-postal vehicles built by the State-managed railways on or after 1st April, 1939, the date from which the State Railway Code for Mechanical Department (Workshops) has been introduced, the capital cost will include the items of Code charges as given in the chart referred to in Rule 1123 of the above State Railway Code. In the case of vehicles constructed by the State-managed Railway prior to the above date, the "Code charges" applicable will be those in force at the time the vehicles were built.

EXAMPLE

Method for calculating the capital cost of the postal portion of non-postal vehicles

APPENDIX 24

Statement showing the capital cost of postal portion in 3 Bays III and 3/4 Mail Van to be built on 1937-38 programme on which interest will be chargeable to the Postal Department.

	Labour and Power	Finished Stores	Raw and Miscellaneous Stores	Total
Net cost of I.B.T. and 3/4 Mail Van excluding electric and other fittings for the sole use of the Post Office Department	8,538	4,217	11,819	24,574
Add—Cost of A.V.B. and Inter Communications	..	490	..	490
Total	8,538	4,707	11,819	24,064
Add—Supervision charges at 10 per cent. on Stores	..	471	1,182	1,653
Total	8,538	5,178	13,001	26,717
18 per cent. on finished Stores	..	852	..	852
25 per cent. on labour, Raw and Miscellaneous Stores	2,134	..	2,950	5,084
Total	11,672	6,110	16,231	34,013
Floor area of the whole carriage	433	Sq. ft.		
Floor area of the Postal Compartment	122	Sq. ft.		
	$34,013 \div 122$			
	433			
A—Proportionate cost of the postal portion	Rs. 9,660			

	Labour and Power	Finished Stores	Raw and Miscellaneous Stores	Total
B—Cost of providing electric and other fittings for the sole use of the Postal Department	111	476	113	700
Add 10 per cent. on Stores	..	48	11	59
	111	524	124	759
Add 18 per cent. on finished Stores	..	94	..	94
Add 25 per cent. on labour and other Stores	28	..	31	59
Total	139	618	155	912

Total cost of the Postal portion of the Carriage on which interest will be paid by the Postal Department : Rs. 9,660 plus Rs. 912 = Rs. 10,572

For the purpose of recovering interest charges from the Postal Department on the capital cost postal portions of partially fitted postal vehicles, the capital cost of electric plant including electric battery, dynamo, switch gear and wiring should be divided between the Postal and Railway Departments in the proportion that the connected load in the Postal portion bears to the total connected load of the Vehicle.

N.B.—Postal portions of semi-postal vehicles "and semi-postal vehicles" denote partially fitted postal vehicles, e.g., 2/4, 1/2, 1/4, etc., postal vans built at the cost of Railway, on which interest charges are payable by the Post Office Department.

Notes 1.—The Railways are entitled to interest on the capital outlay on mail vans during the period of construction, which is allowed by calculating interest at the rate charged by the Central Government for advances to the Provincial Loan Fund during the year, on half the sum of the unadjusted outlay at the beginning and at the end of the year. When the charge is levied on outlay on the vans the capital sum of which is passed on to the Post Office Department the interest charge should be taken as part of the cost of the vans and adjusted under the head "Works Expenditure" subordinate to the head "6B-A-1—Postal" or "6B-B-1—Postal" as the case may be. If, however, the vans remain the property of the Railway the charge on account of interest during the period of construction is accepted as interest on Railway vans under "Abstract J-IV—Subsidies and payments to Railways, etc."

Notes 2.—(1) When a postal vehicle is replaced entirely the cost of the new vehicle should be treated as a fresh capital expenditure for the purpose of recovery of interest charges.

(2) In the case of Mail Vans rebuilt with old reconstructed under frames, etc., the interest charges on the second hand under frames and bogie trucks should be calculated at the rate of interest which was in force at the time the under frames were constructed and the interest on the cost of new bodies should be charged at current rate of interest.

N.B.—"Postal Vehicle" and "Mail Van" denote both complete postal vans and partially fitted postal vehicles constructed at the cost of the Railways.

7. Responsibility for maintenance of mail vans.—The Post Office notifies to the Railway Administrations the rates on which postal accommodation is to be supplied as well as the class of accommodation needed; and it is then incumbent on the Railway Administrations to inform the Post Office of the number of vehicles required to meet the postal requisition and to provide and maintain a sufficient number of vehicles accordingly.

8. Method of payment of haulage charges.—The payments on account of haulage are made half-yearly, the postal accommodation paid for being adjusted for 6 months on the basis of actual space allotted to the Post Office on the 31st July and 31st January of each financial year (or on such other dates, as may be mutually agreed upon) and on the assumption that the actual service inclusive of mileage, rendered by the Railways on these dates is constant throughout the six months. Apart from temporary additional accommodation required for periods not exceeding two months, which must be requisitioned for as such and paid for separately, if the mileage run on the requisition of the Post Office by postal vans or other vehicles specially fitted for Post Office work, so that they cannot be conveniently used for ordinary traffic, is in any half-year, greater in one direction than the other and if the difference is considerable, the haulage charge is calculated not on the actual distances run but on double the highest run in one direction as denoted by a record which the Railway is required to keep for the purpose.

(2) The bills for the services rendered to the Post Office by the Railways are made in accordance with the procedure laid down above, submitted for acceptance in the months of August and February, and finally adjusted in the accounts of those months. In the case of any disputed bills adjustment may be made of the accounts about which there is no dispute, the balance being adjusted after settlement of the points in dispute.

9. Method of payment of charges for weightless system dispatches.—Like payments on account of haulage the payments for regular weightless system dispatches are made half-yearly, the weight paid for being calculated on the weight of the bags carried on the 31st July and 31st January of each financial year (or such other dates as may be mutually agreed upon). The payments for occasional dispatches are made according to the weight of each dispatch and are made directly on presentation of bills by the Railway Administration concerned.

10. Payment of interest charges.—Interest charges on the capital cost of mailvans are also paid half-yearly. The half-years are reckoned as follows:—

- 1st half-year—from 1st June to 30th November.*
- 2nd half-year—from 1st December to 31st May.*

11. Rebate for services not rendered.—When mails cannot be conveyed by railways for period exceeding 14 consecutive days due to interruptions caused by breakdown or accidents or any other cause, a rebate on a pro rata basis is allowed to the Post Office Department from the total amount payable by the Department to the Railways on the basis of the services rendered by the latter on the statistical day, subject to the conditions:—

- (a) that no rebate will be allowable except in cases where through communication is broken and the mails cannot be cleared through, for periods of more than 14 consecutive days;*

-
- (d) that in cases where lines are branched and re-opened for traffic in sections, rebate will be allowable only for those sections which are interrupted for more than 14 consecutive days;
 - (e) that for the purpose of calculating the rebate the amount shall be based on the mileage between the points on either side of the interruption up to which the railway is carrying passengers and other coaching traffic, except in cases where the Postal authorities and Railway Administrations concerned agree that it would be preferable to carry the mails only up to some point a greater distance from the interruption, in which case the mileage shall be calculated from that point;
 - (f) that if the period for which a rebate is to be allowed falls over two half-years (e.g., from 20th September to 20th October) the calculation as to the weight of bags or space reserved for the Postal Department will be made on the basis of the last previous statistical day or on such other days as may be mutually agreed upon;
 - (g) that when mails are not carried on the statistical day on account of breaches, etc., the service to be paid for during the succeeding half-year shall be based on the actual space allotted or weight carried on the day the service is resumed, or on such other days as may be mutually agreed upon;
 - (h) that the Postal Department will not ask the Railway to bear any portion of the cost incurred in transporting mails by other means when the usual railway service cannot be utilized; and
 - (i) that when mails have to be diverted to an alternative longer route due to breaches, etc., the Postal Department shall pay according to the actual longer distance over which the mails are carried, when such diversion extends over a period in excess of 14 consecutive days.

12. *Passes.*—Free passes are granted to officials of the Railway Mail Service but they are available for travelling only in postal vans or compartments reserved for the carriage of mails.

APPENDIX 25

APPENDIX 25

(Referred to in Article 124.)

List of Account Forms.

Number				Description
A.C.G.-1	..	..	..	Head Office Summary.
A.C.G.-2	..	..	..	Treasurer's Cash Book.
A.C.G.-3	..	..	..	Sub-office Summary.
A.C.G.-3(a)	..	..	..	Branch Office Summary.
A.C.G.-4	..	..	..	Head Office Cash Book.
A.C.G.-5	..	..	..	Post Office Cash Account.
A.C.G.-6	..	..	..	Schedule of Unclassified Receipts.
A.C.G.-6(a)	..	..	..	Schedule of Unclassified Payments.
A.C.G.-6(b)	..	..	..	Schedule of Postal Life Insurance Receipts.
A.C.G.-6(c)	..	..	..	Schedule of payments to Head Record Clerks of the Railway Mail Service.
A.C.G.-6(d)	..	..	..	Schedule of Postal Life Insurance Payments.
A.C.G.-6(e)	..	..	..	Schedule of Void Money Orders Paid (Home Audit Circle issue).
A.C.G.-6(f)	..	..	..	Schedule of Bills Paid.
A.C.G.-6(g)	..	..	..	Schedule of remittances received from other Head Office Telegraph Offices.
A.C.G.-6(h)	..	..	..	Schedule of remittances made to other Head Office Telegraph Offices.
A.C.G.-6(i)	..	..	..	Schedule of Void Money Orders Paid (Foreign Audit Circle issue).
A.C.G.-6(j)	..	..	..	Schedule of Telephone Receipts.
A.C.G.-7	..	..	..	Treasurer's Pass Book.
A.C.G.-8	..	..	..	Consolidated treasury receipt.
A.C.G.-9	..	..	..	Consolidated postal receipt.
A.C.G.-10	..	..	..	Memorandum of remittance to treasury.
A.C.G.-11	..	..	..	Vouchers for money drawn.
A.C.G.-12	..	..	..	Sub-office treasury receipt.
A.C.G.-13	..	..	..	Treasury vouchers.
A.C.G.-14	..	..	..	Remittance advice and acknowledgment.
* * * *				
A.C.G.-17	..	..	..	Money receipt for payments made by the Department.
A.C.G.-18	..	..	..	Register of Contingent Expenditure.
A.C.G.-19	..	..	..	Abstract Contingent Bill.
A.C.G.-19(a)	..	..	..	Register of Sanctioned Establishment.
A.C.G.-19(b)	..	..	..	Monthly Contingent Bill.
A.C.G.-20	..	..	..	Establishment Pay Bill (for general use).
A.C.G.-20(a)	..	..	..	Establishment Pay Bill.
A.C.G.-20(b)	..	..	..	Supplemental Pay Bill.
A.C.G.-21	..	..	..	Establishment Pay Bill for large telegraph offices.
A.C.G.-21(a)	..	..	..	Establishment Pay Bill for large telegraph offices (inner sheet).
A.C.G.-22	..	..	..	Sub-office Daily Account.
A.C.G.-22(a)	..	..	..	Branch Office Daily Account.
* * * *				
A.C.G.-24	..	..	..	Appearance Roll.
A.C.G.-25	..	..	..	Memorandum of disbursement of Pay and Traveling Allowances.
A.C.G.-26(a)	..	..	..	Memorandum of Unbalanced Pay.
A.C.G.-27	..	..	..	Register of Refunds.
A.C.G.-28	..	..	..	Register of cheques received and cleared.
* * * *				
* * * *				

APPENDIX 23

List of Account Forms—contd.

Number				Description
A.C.G.-31	...	...	...	List of contents of account bundle.
.....				
A.C.G.-32	...	...	...	Railway Mail Service Cash Abstract.
A.C.G.-34	...	...	...	Remittance Memorandum.
A.C.G.-35	...	...	...	Railway Mail Service Cash Book.
A.C.G.-36	...	...	...	Railway Mail Service Cash Account.
A.C.G.-37	...	...	...	Double Duty Allowance Bill.
A.C.G.-38	...	...	...	Out Station Allowance Bill.
A.C.G.-39	...	...	...	Registration for Postage Stamps.
.....				
.....				
A.C.G.-42	...	...	...	List of Security deposits paid into Post Office Savings Bank.
A.C.G.-43	...	...	...	Register of Security Deposits.
A.C.G.-44	...	...	...	Letter Postage Account.
A.C.G.-45	...	...	...	Deposit Account.
A.C.G.-46	...	...	...	Cash Book of the Postmaster General's Office (including Dead Letter Office).
A.C.G.-49	...	...	...	Register of undischarged pay of the Postmaster General's Office (including Dead Letter Office).
A.C.G.-49	...	...	...	Register of Loans, Advances, Recoverable and Remittances ordered either by the Audit Office or Departmental Authorities.
.....				
A.C.G.-49	...	...	...	Change Report.
A.C.G.-52	...	...	...	Annual Cash Balance Report.
A.C.G.-53	...	...	...	Pie-Money Earnings Bill.
A.C.G.-54	...	...	...	Overtime Allowance Bill.
A.C.G.-55	...	...	...	Task Work Earnings Bill.
A.C.G.-55A	...	...	...	Task Work Earnings Bill for Central Telegraph Office.
.....				
A.C.G.-57	...	...	...	Receipt Form (bound book) for payment to the Department.
.....				
A.C.G.-66	...	...	...	Register of Lands and Buildings and of Railway Mail Service Yards.
A.C.G.-70	...	...	...	Register of Rates.
A.C.G.-71	...	...	...	Statement of rent recoverable from pay bills.
A.C.G.-72	...	...	...	Extracts from Estimates (Buildings).
A.C.G.-73	...	...	...	Consolidation Report (Buildings).
A.C.G.-74	...	...	...	Primary Abstract for Telegraph Office.
A.C.G.-74B	...	...	...	Primary Abstract for Radio Office.
A.C.G.-75	...	...	...	Interest Certificates.
A.C.G.-76	...	...	...	Transit Memorandum.
A.C.G.-77	...	...	...	Advice of Transfer Debit/Credit.
A.C.G.-78	...	...	...	Rates Allowance Bill for Military Telegraphists.
A.C.G.-79	...	...	...	Application for Letters of Credit.
A.C.G.-80	...	...	...	Treasury balance certificate.
A.C.G.-81	...	...	...	Certificate in the absence of regular voucher.
A.C.G.-82	...	...	...	Covering list of Emergency Notes forwarded to the Deputy Comptroller, Posts, Telegraphs and Telephones, direct for safe custody.
.....				
A.C.G.-83	...	...	...	Treasury Remittance Book (Telegraphs).
A.C.G.-84	...	...	...	Inspecting Officers' Cash balance report.
A.C.G.-85	...	...	...	Register showing details of stamp balance.
A.C.G.-87	...	...	...	Register of Railway Bills.
A.C.G.-88	...	...	...	Schedule of General Provident Fund Deductions and Payments.

APPENDIX 21

List of Account Forms—contd.

Number				Description
A.A.G.-89	..	..	..	Challan for remittance of money.
A.C.G.-90	..	..	..	Schedule of Customs Duty and other charges realised in Cash.
A.A.G.-91	..	..	..	Register for maintaining particulars of accounts records destroyed.
A.C.G.-92	..	..	..	Stores Ledger of the Postal Seals Office.
A.A.G.-93	..	..	..	Detailed statement of stamps and seals by the Superintendent, Postal Seals Office.
A.A.G.-94	..	..	..	Contractor's bill of the Postal Seals Office.
A.A.G.-95	..	..	..	List of bills for Postal Seals Supplies.
A.C.G.-96	..	..	..	Book debt Ledger of Postal Seals Office.
A.A.G.-97	..	..	..	Cash Sales Ledger of Postal Seals Office.
A.A.G.-98	..	..	..	Postal Seals Ledger showing personal accounts of contractors.
A.A.G.-99	..	..	..	Abstract of each day's cash transactions of the postal Seals Office.
A.A.G.-100	..	..	..	Cash Account Current of the Postal Seals Office.
A.C.G.-101	..	..	..	Stores Account Current of the Postal Seals Office.
A.A.G.-102	..	..	..	General Balance sheet of the Postal Seals Office.
A.C.G.-103	..	..	..	List of Payment Vouchers of the Postal Seals Office.
A.C.G.-104	..	..	..	Profit and Loss Account of the Postal Seals Office.
A.C.G.-105	..	..	..	Manufacture Account of the Postal Seals Office.

Civil Account Code, Audit Code, and Public Works Account, etc., Forms

T.R.-16	..	..	..	Quarterly Officer's pay bill.
T.R.-19	..	..	..	Claim for the payment of Overseas Pay in England.
T.R.-18	..	..	..	Certificate of House Allowance.
T.R.-14	..	..	..	Form of bond of indemnity for drawing arrears of pay and allowances or persons of deceased Government servants or persons.
T.R.-20	..	..	..	Quarterly Officer's Travelling Allowance Bill.
G.F.R.-19	..	..	..	Annual Establishment Return.
G.F.R.-20	..	..	..	Statement of new names, births, etc., in an establishment.
G.F.R.-12	..	..	..	Proposition Statements.
C.A.C.-80-C	..	..	..	Service Roll.
T.R.-25	..	..	..	Travelling Allowance Bill of Establishment.
T.R.-26	..	..	..	Travelling Allowance Bill of lower subordinates, etc., of the Engineering Branch.
T.R.-27	..	..	..	Abstract travelling allowance bill of the Engineering Branch.
T.R.-29	..	..	..	Register of contingent charges. (For use in the Director General's Office and the Postmasters General's Office).
T.R.-39	..	..	..	Fully vouched contingent bill.
T.R.-4	..	..	..	Cash Book. (For use in the Director General's Office and the Postmasters General's Office and also in the Postal Seals Office).
C.A.C.-38	..	..	..	Form of Agreement to be executed at the time of drawing advance for the purchase of land on which to construct a house or of a house ready made.
G.F.R.-23	..	..	..	Mortgage deed to be executed in connection with an advance for the purchase of land on which to construct a house.
G.F.R.-23	..	..	..	} Mortgage Bond for House-building Advance.
G.F.R.-25	..	..	..	
G.F.R.-26	..	..	..	Form of agreement for house building granted to Government servants to build house in plots leased from the Government in Karachi.
G.F.R.-34	..	..	..	Reconveyance Bond.
G.F.R.-16	..	..	..	Form of Agreement to be executed at the time of drawing an advance for the purchase of a Motor Vehicle.

APPENDIX 25

*List of Account Forms—contd.**Civil Account Code, Audit Code and Public Works Account, etc., Forms—contd.*

Number				Description
G.F.R.-17	---	--	---	Mortgage Bond for Motor Car/Boat and Cycle advance.
G.F.R.-18	--	--	---	Letter intimating to the Insurance Company the Government's Interest in Insurance Policies of motor cars, etc.
C.A.C.-25	..	--	---	Statement accompanying vouchers to expenditure not provided for in budget.
A.T.C.-5	---	---	---	Last Pay Certificate.
C.A.C.-49	---	--	---	Treasury Pass Book (Departmental Telegraph Office).
FR-9	---	---	---	Leave Account (Special).
FR-9-A	---	---	---	Leave Account (Ordinary).
FR-10	---	---	---	Service Book.
P.W.A.-1	---	---	---	Cash Book.
P.W.A.-32	---	---	---	Register of Cheque/Receipt Book.
G.P.F.-3	---	---	---	Application for admission to the General Provident Fund.

APPENDIX 16

(Referred to in Article 235.)

General principles applicable to contracts involving expenditure from the Central Revenue.

The following fundamental principles for the guidance of authorities who have to enter into contracts or agreements have been laid down by the President :—

- (1) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.
- (2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.
- (3) Standard forms of contracts should be adopted wherever possible, the terms to be subject to adequate prior scrutiny.
- (4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.
- (5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.
- (6) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited, and in cases where the lowest tender is not accepted, reasons should be recorded.
- (7) In selecting the tender to be accepted the financial status of the individual and firm tendering must be taken into consideration in addition to all other relevant factors.
- (8) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at the least a written agreement as to price.
- (9) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.
- (10) The Comptroller and Auditor-General and, under his direction, other audit authorities have power to examine contracts, and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

These principles will apply to all contracts involving expenditure from central revenues, and should be carefully observed by all officers who have to enter into such contracts on behalf of Government.

APPENDIX 17

(Deleted)

APPENDIX 28

List of Banks, the acceptance of the letters of guarantee of which has been approved by the Director General of Posts and Telegraphs under articles 39 and 41 of the Posts and Telegraphs Initial Account Code, Vol. III, and which are authorised to issue credit chitahs or pay orders in payment of any bills of the Posts and Telegraphs Department under Article 335-D.

1. The National Bank of Pakistan.	}	Only their offices and branches located in Pakistan.
2. The Habib Bank, Ltd.		
3. The Muslim Commercial Bank, Ltd.		
4. The Australasia Bank, Ltd.		
5. The Bank of Bahawalpur, Ltd.		
6. The National Overseas and Comtrade Bank, Ltd.		
7. The Chartered Bank of India, Australia and China.		
8. The Lloyd's Bank, Ltd.		
9. The Mercantile Bank, Ltd.		
10. The Netherlands Trading Society, Ltd.		
11. The Eastern Bank, Ltd.		
12. The Allahabad Bank, Ltd.		
13. The Bank of India, Ltd.		
14. The Central Bank of India, Ltd.		

APPENDIX 29

(See Note 2 below Article 227)

Instructions for deduction of Income-tax and Super-tax from Salaries etc.

1. The levy of Income-Tax in Pakistan follows the pattern obtaining in most of the progressive countries of the world. The law on the subject is contained in the Income-Tax Act ; the rules made under it, and other statutory notifications and orders are reproduced in the Income-Tax Manual or are contained in circulars of the Central Board of Revenue.

2. The tax is chargeable for each financial year, called the assessment year, which begins from the 1st July and ends on the following 30th day of June. Tax is payable at the rates laid down in the annual Finance Act in respect of the total income of the previous year of the tax payer. All natural persons and companies and other juristic or legal entities are liable to tax on their yearly income. For the purpose of levy of tax, the income of a tax payer is computed under different heads, viz., salaries, interest on securities, and income from property etc. Salaries cover all income received by way of salary, annuity, pension, gratuity, fees, commission and perquisites or profits received by an employee from his employer.

3. Income-tax shall be charged on taxable income at the following rates specified in the Fourth Schedule of Finance Ordinance, 1968.

(1) Where the taxable income does not exceed Rs. 1,000				Rs. 12			
(2) Where the taxable income exceeds Rs. 1,000		but does not exceed Rs. 2,000		Rs. 24 + 5% of the amount exceeding Rs. 1,000			
(3)	Do.	2,000	Do.	4,000	72 + 10%	Do.	2,000
(4)	Do.	4,000	Do.	6,500	172 + 15%	Do.	4,000
(5)	Do.	6,500	Do.	10,000	450 + 20%	Do.	6,500
(6)	Do.	10,000	Do.	13,500	1,230 + 25%	Do.	10,000
(7)	Do.	13,500	Do.	20,000	2,660 + 30%	Do.	13,500
(8)	Do.	20,000	Do.	35,000	6,300 + 40%	Do.	20,000
(9)	Do.	35,000	Do.	50,000	11,100 + 45%	Do.	35,000
(10)	Do.	50,000	Do.	70,000	20,100 + 45%	Do.	50,000
(11)	Do.	70,000	Do.	1,00,000	33,100 + 47.5%	Do.	70,000
(12)	Do.	1,00,000			51,350 + 70%	Do.	1,00,000

4. Income up to Rs. 6,000 is exempt from tax. The following reliefs are allowed from gross income to arrive at the taxable income

Nature of relief	Limit of relief
1. Personal Allowance ..	Rs. 2,000
2. Earned Income Relief :	(i) 20% of total income subject to a maximum of Rs. 4,000.

(ii) In salary income 25% up to an income of Rs. 20,000 plus 20% of the balance subject to a maximum of Rs. 6,000.

3. Investment Allowance.....

Investment allowance is Rs. 12,000 on a total income of Rs. 30,000 rising to Rs. 25,000 on a total income of Rs. 1,00,000. Exceeding Rs. 1 lac, the amount admissible is Rs. 25,000 plus 5% of the amount in excess of Rs. 1 lac. There are no separate allocations for life insurance premium or investment in N.L.T. Unit Certificates. Relief in tax on account of investment allowance, however, has been restricted to 50% of the investment actually made within the admissible limits.

4. Education Allowance.....

Rs. 300 per child subject to a maximum of Rs. 900 provided annual income does not exceed Rs. 50,000. Where the actual expenditure incurred on one or two children exceeds the above limit of Rs. 300 per child, the actual expenditure subject to the overall limit of Rs. 900 can be deducted.

Linking statement showing the amendments made in this Code and the orders on which they are based

Serial No.	Article No.	Nature of amendments, circumstances which necessitated it and the orders on which it is based.
1.		The references to and citations from C.A.C. Rules in the various Rules of the Code have been substituted by relevant references and citations from Treasury Rules, General Financial Rules, etc.
2.		C.A.C. Form Nos. in the Code have been substituted by relevant T.R. and G.F.R. Form Nos. etc.
3.	Article 7-A	(b) Inserted the words "of the special seal of his office as also a copy of the specimen" between the words "specimen" and "signature" in line 2. (c) Inserted the words "special seal and the" between the words "the and signature" in line 3. (d) Inserted the words "of the special seal and the" between the words "specimen" and "signature" in the last line.
4.	Note 1 below Article 7-A	.. Inserted the words "of the special seal and the" between the words "specimen" and "signature" in line 4.
5.	Note 2 below Article 7-A	.. Inserted the words "and embossed with the special seal" between the words "the signed" and "by" in line 2.
6.	Sub-paragraph of Note, below Article 6(d).	Deleted. Unnecessary.
7.	Annexure A to Chapter I ..	Deleted. Unnecessary.
8.	Article 16 and Note 2 thereunder	.. Amended in the light of the set up in Pakistan.
9.	Article 17	.. Amended in the light of the set up in Pakistan.
10.	Article 68	.. Amended in the light of the set up in Pakistan.
11.	Article 69	.. Amended in the light of the set up in Pakistan.
12.	Article 81	.. Inserted the following as second sentence, "The issue of audit will be embodied by the Audit Officer with the special seal of his office" (Auditor General of Pakistan, Kr., No. 890/P. & T./A-10/30-II, dated 6th September, 1952).
13.	Article 110	.. Deleted as unnecessary.
14.	Article 122	.. Amended in the light of the set up in Pakistan.
15.	Article 132	.. Inserted the following as the 3rd sentence, "The letter issued by the Audit Officer placing a Divisional Officer in account with a Treasury should be embodied with the special seal of the Audit Officer." (Auditor General of Pakistan, Karachi, No. 140 P. & T./A-10/30-II, dated 6th September, 1952).

Linking statement showing the amendments made in this Code and the orders on which they are based—continued.

Serial No.	Article No.	Nature of amendments, circumstances which necessitated it and the orders on which it is based.
16.	Notes 1 to 2 below Article 111	Notes 1 and 2 amended in the light of the set up in Pakistan and incorporated as Notes 1 and 2. Previous Note 2 discarded.
17.	Article 111	Amended in the light of the arrangements in Pakistan.
18.	Government of Pakistan order, below Article 111.	Inserted as necessary.
19.	Article 112 to 116	Not printed as not necessary.
20.	Article 118	Amended in the light of Rules of the Fund in Pakistan. Director General, Posts and Telegraphs, Karachi, General Circular No. 9, dated 2nd November, 1959.
21.	Article 120	Not printed as not necessary.
22.	Appendix A—	
	(i) Section I	Item unnecessary according to the set up in Pakistan—discarded.
	(ii) Section II	Item unnecessary according to the set up in Pakistan—discarded. Also item 2 (previous item 17) amended in the light of the arrangements in Pakistan. (Auditor General of Pakistan, Karachi, No. 786/P. & T.A-10/50-II, dated 11th August, 1952).
	(iii) Section III to IV	Deleted altogether as unnecessary according to the set up in Pakistan.
	(iv) Annexure	Amended in the light of the arrangements in Pakistan. (Auditor General of Pakistan, Karachi, No. 786/P. & T.A-10/50-II, dated 11th August, 1952).
23.	Appendix F	Item unnecessary according to the set up in Pakistan.
24.	Appendix E	(i) Item unnecessary according to the set up in Pakistan. (ii) Items 1 and 2 (previous items 21 and 21-A) amended in the light of the arrangements in Pakistan. (Auditor General of Pakistan, Karachi, No. 883/P. & T.A-14/50-II, dated 10th January, 1952).
25.	Appendix G	Deleted as unnecessary.
26.	Appendix 13	Amended in the light of the set up in Pakistan.
27.	Appendix 17, Rule 26	Amended in the light of the arrangements in Pakistan. (Auditor General of Pakistan, Karachi, No. 662/P. & T.-11/50, dated 5th July, 1950).
28.	Appendix 28	Amended in the light of the arrangements in Pakistan. (Director General, Posts and Telegraphs, Karachi No. Pak-F-4/31, dated 12th April, 1951).

INDEX

This Index deals only with the rules in the several chapters of this volume and does not cover the appendices or the Forms. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.

A						ARTICLE
Absentee Statement	..	..	..	..	..	298.
Distribution of leave salary to be shown in a subsidiary statement to be attached to the—	..	..	..	..	..	299-A.
Absentee Contingent Bill	..	..	..	..	..	298.
Accounts—						
Adjustment of—of postage with postmen and village postmen						370 (37 & 38).
Classification of—	..	..	..	..	..	18 (6), 29, 30, 31, 32, 36-38.
Consolidation of—	..	..	..	..	..	152-153.
Deposit—	..	..	..	..	..	317, 370 (7), 384, 386.
Deposit—with banks for money received in official capacity—Excep- tions	..	..	..	..	..	2.
Duties of Postmaster relating to—	..	..	..	..	..	349-378.
Entry in—	..	..	..	..	..	341, 348, 412.
Initial—	..	..	..	..	..	387, 411.
Letter Postage—	..	..	..	..	..	358.
Message—	..	..	..	..	..	408, 426.
Of subscriptions for Telegraph Gammas	..	..	..	..	..	393-394.
Redirection Parcel Postage Account	..	..	..	..	..	327-A.
Responsibility for	..	..	..	..	..	1, 350, 371, 380, 408.
System of—(General outline)	..	..	..	..	..	29-40.
Submission of—to Audit Office	..	..	..	..	..	340, 361, 372, 378, 406, 418.
Supplementary—, for June	..	..	..	..	..	363-368.
To be adjusted daily by the Treasurer	..	..	..	..	..	366.
Accountant-General—						
Expression—defined	..	..	..	..	..	Introductory Note 2 (b).
Representation to—against the orders of the Audit Office	..	..	..	..	..	79 (Rule 1).
Permission of—required to open account with the Bank	..	..	..	..	..	2.
Communication of sanctions to—	..	..	..	..	..	70-72, 424.
Acquittance Bills—						
Examination of—by postmaster	..	..	..	..	..	370(12).
Preparation of—	..	..	..	..	..	285 (Rule 2).
Responsibility for examination of—relating to Telegraph Engineering Branch	..	..	..	..	..	3 (Notes).
Adjustments—						
Between Governments	..	..	..	..	..	28.
Advances—						
Conditions of repayment of—	..	..	..	..	..	338.
Emergency—	..	..	..	..	..	306, 402 (Rule 1).
Estimates for—	..	..	..	..	..	332.
For Law suits	..	..	..	..	..	337 (6/7).
For payments to contractors, etc.	..	..	..	..	..	402-403.
For purchase of conveyances— During an outbreak of plague	..	..	..	..	..	338-A.
Detailed rules for—						
Motor cycle	..	..	..	..	..	338.
Motor car or a motor boat	..	..	..	..	..	334.
Other means of conveyance	..	..	..	..	..	338.

	ARTICLE
Advances—contd.	
For purchase of horses and carriages	338.
For repairs to the retired P.O. T.&T. Buildings	339-A.
Forms of drawing and encasing of—	340-342.
From General Provident Fund deposits	499-500.
House building—Detailed ruled fee—	333.
Inscurable—write-off of—	422 (Note 1).
Sanctions to—Rules fee—	331.
To Government Servants not in permanent Government employ	335-A.
To officers proceeding on tour	337 (a).
To Officers—	
(i) appointment in England	337 (b), (c).
(ii) returning from leave other than leave on average pay or	
deputation out of Pakistan	337 (b), (c).
(iii) on transfer	337 (d).
To persons bitten by rabid animals	337 (e).
To pay passages overseas of Government servants of Non-Asianic	
descent	337 (f).
Advertisement receipts—	
For kiosks on Telegraph and Telephone Posts	343.
in P.O. T.&T. Buildings	344.
For advertisement in Departmental Publications	345-A.
Allocation—	
Of expenditure between Capital, Reserve Fund and Working	
Expenditure	41—49.
Of stationary and printing charges	531—533.
Allowances—	
House-rent	237-A.
Alterations—	
In vouchers	18 (a).
Of date of birth require the sanction of Local Government	
Of Establishments—	235 (1) (b).
Proposals for—	236.
Of Pay	238-239.
Annual Establishment returns—	
See Establishment returns.	
Arrear bills—	
Of Establishment	268.
Of gazetted officers	251-252.
Attachments—	
Of pay should be noted in the last pay certificate	223 (Rule 1).
Of pay for debts	232.
Classes of—	44.
Capital Outlay on new—	43-44.
Depreciation on	41, 49.
Determination of original value of	46.
Renewals and replacements of	46-47.
Attendance at court as a witness—	
Vacancies caused by—	331.
Auditor-General—	
Arrangements for the execution of Indemnity Bonds	224 (c).
Special authority of—required for payment of gazetted officer's pay	
bills otherwise than on personal receipt of the officer concerned	216.

						ARTICLE
Audit Objections—						
Procedure regarding communication and recovery of—	..	..	..	..	..	38-43.
Audit Officer—						
Division of—	..	..	..	..	..	36-37.
Audit Officer—						
Advances to be paid under the authority of—	..	..	..	..	..	140.
Concentration to—by subordinate officers	..	..	..	..	..	75.
Does not give any opinion on hypothetical cases	..	..	..	..	..	78.
Expression—defined	..	..	..	..	..	Introductory Note 2 (i).
Inspection of Disbursing Offices by—	..	..	..	..	..	68-69.
No payment to be made to a Government servant on transfer from another department or on return from leave out of Pakistan without the orders of—	..	..	..	..	..	7 (Rule 2).
Present of certain claims by—	..	..	..	..	..	8, 248.
References to—in cases of doubt	..	..	..	..	..	78.
Regulations for vouchers from—	..	..	..	..	..	77.
Will supply the Disbursing Officer at headquarters station with specimen signatures of all sanctioned Officers authorised to sign payment orders	..	..	..	..	..	7 (Rule 1).
B						
Bank—						
Expenses defined	..	..	..	..	..	Introductory Note 2 (i).
Reserve Bank	..	..	..	..	..	163-C.
Balances—						
Authorized—of cash and stamps	..	..	..	..	..	78, 152, 162.
Lapses of letters of credit	..	..	..	..	..	81, 124 (Rule 1).
Statement of—	..	..	..	..	..	163.
Treasury suspense account—at the close of June	..	..	..	..	..	100 (Notes 1 & 2).
Verification of—	..	..	..	..	..	174-176, 370(i) to (v) & (vi), 373.
Balance Sheet—						
Of Postmaster	..	..	..	..	..	138, 370 (vi).
Bills for Pay and Allowances, etc.—						
Due for payment not before first working day of next month:						
Exceptions	..	..	..	..	..	221.
Double duty allowance—	..	..	..	..	..	278.
Of officials on field service	..	..	..	..	..	230-231.
Of officials attached to Postmaster-General's office and Dead Letter Office	..	..	..	..	..	Rule 29 of app. 14.
Quotation allowance—	..	..	..	..	..	278.
Overtime allowance—	..	..	..	..	..	280.
Pie-money allowance—	..	..	..	..	..	281.
Place of payment of—	..	..	..	..	..	269, 284.
Preparation of— See Establishment, Sanctioned Officers						
Task work earnings—	..	..	..	..	..	282.
Travelling Allowance	..	..	..	..	..	247, 276-278.
When to be signed	..	..	..	..	..	221.
Bank Stalls in P. O./T. & T. buildings	..	..	..	..	..	136.
Bond of indemnity—						
See indemnity Bonds.						

Book—

Measurement—in the case of works costing Rs. 1,000 or more ... 405a.

Branch Office Summary—

Estimation of— ... 370 (B) to (D).
 Rules for— ... 373.

British penny postage Stamps ... 373.

British Postal Orders ... 313, 354 (a), 370 (d), 377.

Buildings—

Accounts classification of works in connection with departmental— 431.

Agencies for works for construction, repairs, etc., of departmental— 473.

Allocation of funds for—works ... 477.

Assessment of rent on— ... 416.

Classification of works (Major or Minor, etc.) connected with— 475.

Completion report for—works ... 485.

Disbursement of— ... 471.

Estimates for—works ... 480.

Exchange of— ... 471.

Inter Branch transfer of— ... 472.

Transmission of Electric Bills to— ... 454.

Joint—Rules for ... 463.

Partly occupied by the P.O./T.&T. Co-operative Credit Societies or ... 433-A.

Register of— ... 433.

Recovery of rent on— ... 437-443.

Residential— ... 437-443.

Partly used as residence ... 437-443.

Rent payable to the Railways for— ... 467.

Sale and Purchase of land for— ... 469.

C**Continent Taxes—**

Payment of— for Taxes.

Cash—

Term defined ... 163.

Cash Abstract of Railway Mail Service Officers ... 173.

Cash Accounts—

Of Post Offices and Railway Mail Service Officers ... 366, 373, 378.
 Supplementary—for June and its preparation ... 363-368.

Cash Balances—

Annual certificate of— ... 177.
 Rules regarding the preparation of—report ... 369-371, 373-374.
 Submission of—Report to the Audit Officer ... 172, 177-179, 349(a), 380, 372.
 To be fixed by the head of the circle or superintendent ... 78, 363.
 To be kept with in the fixed time ... 78-362.
 Cash custody ... 364-A.
 Carrying of cash by post, etc. ... 364-B.

Cash deposits—

For works ... 417.
 Rules for— ... 313-318, 323, 347-348.
 Surplus exceeding five—should be sent to Post office or treasury 1 (a) & (c), (163).

	Articles					
Cash Book—						
Balancing of—	...	...	...	...	...	174—175.
Form and upkeep of—	...	...	...	...	...	186—170.
For the Head Post Office	...	...	...	...	...	338, 370 (23) to (27) & (30).
For Head Revenue Office (Railway Mail Service)	...	...	...	...	...	374.
For Departmental Telegraph Office	...	...	...	...	...	389—392.
For Postmaster General's and Dead Letter Office	...	...	...	...	...	386.
For Radio Office	...	...	...	...	...	413.
Of the Treasurer	...	...	...	...	...	343, 370 (33).
Posting of cheques	...	...	...	...	...	165-B.
Sub-postmasters and branch postmasters are exempted from keeping—	...	...	...	...	...	156. (Exception).
Verification of entries in—	...	...	...	...	...	171—173.
Capital Outlay on new assets	...	...	...	...	...	43—44.
Cash certificates—						
Rule regarding—transactions	...	...	...	...	...	328.
Change in the status of a Post Office						
Procedure regarding—	...	...	...	...	...	232.
Charges—						
See Check, Payments, Recurring charges.						
Check—						
Of charges	...	...	...	...	...	23.
Of receipts	...	...	...	...	...	2.
Cheques—						
Acceptance from public	...	...	...	...	...	183-A.
Acceptance by National Bank of—on local banks	...	...	...	...	...	183.
Crossed	...	...	...	...	...	140-A.
Dishonoured—	...	...	...	...	...	167 (Rules 1 & 2).
Drawal of—by Postmasters in certain special cases	...	...	...	...	...	93.
Limitation of balance drawn on—	...	...	...	...	...	134—136.
Rules relating to—	...	...	...	...	...	136, 137—140.
Supply of—(Books)	...	...	...	...	...	137.
Civil Service of Pakistan Family Pension Regulation—						
Responsibility of disbursing officer on account of—	...	...	...	...	...	221 (Note).
Claims—						
Investigation of—by Audit Officer	...	...	...	...	...	8 (5).
Of instructions—how drawn and disbursed	...	...	...	...	...	497—A.
Of periods not in Government service	...	...	...	...	...	12.
Payable without pre-audit	...	...	...	...	...	8 (a).
Power of disbursing officer to honour—	...	...	...	...	...	8, 18.
Requiring pre-audit	...	...	...	...	...	8 (5), 249.
Classification—						
Accounts—	...	...	...	...	...	32.
Accounts—of works and repairs to buildings	...	...	...	...	...	481.
Of works	...	...	...	...	...	475.
Club dues—						
Recovery of—from employees	...	...	...	...	...	311.
Commissions—						
On money orders	...	...	...	...	...	183.
On sale and purchase of Government Securities and for drawing and remitting interest thereon	...	...	...	...	...	461.
On bill exchange	...	...	...	...	...	193.
Payment of—to consumers' advertisements for Departmental Police	...	...	...	...	...	181-A.
Commonwealth Reply Coupon—						
Payments of—	...	...	...	...	...	320.
Rules relating to—	...	...	...	...	...	161.
Compensation Fund	...	...	...	...	...	211.

INDEX

Compensation—	Article
For loss of, or damaged to, insured or uninsured articles	325
Completion report	484
Communication with sub and branch offices	73
Consolidated Treasury receipt	95-97
Consolidated Postal receipt	95-97
Consolidation of accounts	112-113
Contingent charges—	
Bills for—how to be prepared	296, 297
Contingent register for—of Post Offices and Circle and R.M.S. Offices	294-295
Counter-signature of—	297, 300
Disallowance of—how to be dealt with	301, 302
Final allowances for contingent expenses are drawn in the consolidated bills	237 (Note 1), 295 & (Note 1)
For mobilisation covers to be drawn in separate bills	299 (Note 2)
Inter-departmental transfers	304-305
May be incurred and drawn within the amount allotted	284, 287, 298
Not payable from the grant of another year	293
Not to be drawn as an advance	298
Of Telegraph Traffic, Telegraph Engineering and Wireless Branches	307-308
On account of wages of coolies to be supported by a certificate	300 (Note 2)
Pay and final allowances should not be drawn as—Exceptions	295
Permanent advances for—	299
Provision of sanction to—	294 (Rule 1), 295
Provision of bills for counter-signed—	299, 300
Record of—	294-295
Report of excesses over appropriation for counter-signed—	300(b)
Responsibility of counter-signing authority for—	292
Responsibility of drawing officers for—	291
Sanction required for incurring charges—	297
Special and particular—how drawn	299 (Note 1), 300(a) (Note 2) & 307 (Rule 1)
Statement of—to be submitted to controlling authority in respect of Telegraph	308
Vouchers for—which need not be submitted to controlling authority as the Audit Office	299 (Note 1), 300 (Note 2), 306, 307 (Note 1)
Contingent Register—	
Upload of—	294-295
Contracts—	
General principles applicable to— involving expenditure from Central revenues	311
Contributions—	
From Pakistan States and private individuals	190-194
Copies of documents	23
Correction of errors	18(a), 26, 179, 371
Correspondence—with Audit	74-75
Counter-sigining officer—	
Duties of—	297, 292
Responsibility of—	22

INDEX

	ARTICLE
Cases—	
Attendance of officers as witnesses in—	221.
Co-operative Credit Society—	
Recovery of dues of a Postal or Telegraph	221.
Recovery of premia due on Palace Bonds of a—furnished as security by the P.O./T. & T. officials	221-A.
Currency Notes—	
Universal—defined	164.
Custody—	
Delivery of Government Provisionary Notes out of—	441(b), (c), 442(a).
Of Government Provisionary Notes	442—443, 444.
Of Government money	344, 373(c).
Of leave accounts	273.
Of Savings Bank pass books of security depositors	436.
Of Service Books and Rolls	273—274.
Customs duty—	
Payment of—and other charges on foreign outward parcels	219.
Refund of—	217.
Rules regarding assessment of—on foreign inward parcels	218—217.
Rules regarding assessment of—on foreign inward letter post	218.
D	
Date of Birth—	
Alteration in—requires orders of local Government	231 (f), 69.
Date of effect of sanction	426.
Death—	
Pay, allowances, gratuity for the day of—	223(a).
Deceased Officer—	
Payment of pay and allowances claimed on behalf of—	223(b) & (c).
Defalcation—	
Adjustment of—	35.
Report of—in Audit Office	34.
Delegation of Powers—	
To lower authority	421(c).
Department—	
Term—defined	Introductory Note 3(f).
Departments of Government of Pakistan—	
Financial powers to sanction expenditures	421.
Power of—to alter the date of birth	231 (f) (b).
Power of—to order investigation to claims for arrears of pay	6.
Powers of—	
To remit Excesses by Account Officers	423.
To sanction fixed recurring charge	397.
To sanction telephonic calls	397 (f).
To write off losses	422.

INDEX

Deposit account						Article
Examination of—	11	22	34	35	11	379 (7)
How prepared	11	22	34	35	11	377
With banks for money received in official capacity	11	22	34	35	11	1
Deposits—						
For bearing letters	11	22	34	35	11	382
Lapsed and cancelled—	11	22	34	35	11	311
Of fees	11	22	34	35	11	314—A.
Of Provisionary Notes, Municipal Debentures, Post Trust Bonds and Cash	11	22	34	35	11	434—446
Certificates as security	11	22	34	35	11	382, 430—413
Recovery of security—in cash	11	22	34	35	11	314
Refund of interest—	11	22	34	35	11	447—451
Security—of contractors	11	22	34	35	11	
Destruction—						
Of account records	11	22	34	35	11	37
Director General—						
Financial Powers of—	11	22	34	35	11	431
Powers of—						
To alter date of birth	11	22	34	35	11	255 (Note 2)
To suspend fund recurring charges	11	22	34	35	11	297 (a, b, c, d, e, f, g, h, i, j, k, l, m, n, o, p, q, r, s, t, u, v, w, x, y, z) & Note
To write off loans	11	22	34	35	11	422 (Note 2)
Term—defined	11	22	34	35	11	Introductory Note 7 (f)
Disbursing Officers—						
Duties of—with regard to objection and recoveries	11	22	34	35	11	38, 39, 42, 63—67
Responsibilities and duties of—in paying claims	11	22	34	35	11	5, 6—12, 14, 19-20, 22
Responsibility of—regarding fund deductions	11	22	34	35	11	322
Disallowances by Audit & Writing off of overpayments made to Govt. servant—						
Recovery of—	11	22	34	35	11	59, 301
Remission of—	11	22	34	35	11	421
Disposal of interests, etc., of telegraph offices transferred to the Postal Agency	11	22	34	35	11	516
Disputable claims—						
Not to be honoured by disbursing officers	11	22	34	35	11	19
Double duty allowance bills	11	22	34	35	11	279
Drawings from Treasury—						
Against letters of credit by Post Office	11	22	34	35	11	91
By means of cheques—	11	22	34	35	11	93, 94, 122, 130, 132
Limits on—	11	22	34	35	11	134—136
Due date—						
For payment of pay and allowance bills	11	22	34	35	11	221
For the preparation of pay bills	11	22	34	35	11	221
For submission of accounts to Audit Office	11	22	34	35	11	271, 379, 408, 418, 419
For submission of monthly contingent bills to Audit Office by countersigning Officer	11	22	34	35	11	360
Duplicate—						
Issue of—of receipts granted or bills and other documents paid for, published	11	22	34	35	11	21

						Article
B						
Efficiency Bar—						
Dedication for crossing—to be sent to audit office	..	..	..	..	..	239, 261.
Report on the working of—	..	..	..	..	..	232.
Electric installation—						
Inventory of—in buildings	..	..	..	..	..	424.
Emergency actions—						
See advance.						
Errors—						
In accounts, registers, books and schedules, prohibited	..	..	..	..	..	26, 178.
Establishment—						
Alteration of—Proposals for	..	..	..	..	..	236.
Annual returns of—Rules for the preparation of	..	..	..	..	..	233.
Classification of—	..	..	..	..	..	231—234.
Form of pay bill of—	..	..	..	..	..	237.
Place of payment of—pay bills	..	..	..	..	..	234.
Preparation of Pay and Travelling Allowance bills of—	..	..	..	..	..	237, 276—278.
Preparation of double duty allowance bill of—	..	..	..	..	..	278.
Preparation of outstanding allowance bill of—	..	..	..	..	..	280.
Preparation of per money and task work earning bills of—	..	..	..	..	..	281—283.
Sections of—	..	..	..	..	..	232—234.
Expenditure—						
Contingent—, See contingent charges.						
Powers of sanction to—	..	..	..	..	..	421.
Power of sanction to non-voted—in excess over Credits	..	..	..	..	..	425-A.
F						
Fees—						
For window delivery tickets and for post boxes and bags rented	..	..	..	..	..	196.
For broadcast receiver license	..	..	..	..	..	208.
For copying shipping reports	..	..	..	..	..	402.
For copies of messages	..	..	..	..	..	363.
For upkeep of deposit accounts	..	..	..	..	..	348 (Rule 2).
Payment of medical—for insurance purposes	..	..	..	..	..	317 (d).
Redirection For an undelivered parcel	..	..	..	..	..	317-A.
Fidelity Bonds—						
Premium due on—of Insurance Companies or Co-operative Societies	..	..	..	..	..	323-A.
to be recovered from the P.O., T.&T. officials who have furnished such—an security	..	..	..	..	..	..
Field Service—						
Pay and allowances of officers on—	..	..	..	..	..	239-241.
Financial Powers—						
Of sanction to expenditure	..	..	..	..	..	421.
Fines—						
Refunds of—	..	..	..	..	..	312.
Fixed allowances—						
No officer may draw—or pay at increased or changed rate without	..	..	..	..	..	8, 238.
sanction or without authority from Audit Officer	..	..	..	..	..	..
Of Establishment—Form of bill for—	..	..	..	..	..	292.

					Article
Trial Allowance—contd.					
Of gazetted officers—Form of bill for—	..	..	..	..	234
Should be drawn in Establishment bill	..	..	..	..	237 (Note 1), 240 (Note 1).
Forms—					
List of accounts—given in appendix	..	..	..	..	234
Sample of accounts—given in appendix book of Initial Accounts—	..	..	..	..	234
Fracking Machines	..	..	..	..	111.
Funds—					
See Service Funds.					
Fuel deductions—					
Responsibility of driver of bill	..	..	..	..	125.
Responsibility of Subscribers	..	..	..	..	493.
Responsibility of Disbursing Officers	..	..	..	..	225 (Note).
G					
Gazetted—					
Expenditure on—to be treated as revenue expenditure	..	..	..	..	481 (Note).
Gazetted Officers—					
Alteration of pay of—	..	..	..	..	238—239.
Arrear pay of—absent from Pakistan	..	..	..	..	246
Form of pay bill of—	..	..	..	..	234
Language rewards to—	..	..	..	..	248
Pay of—payable on personal receipt	..	..	..	..	236
Pay of—payable to well-known bankers, on personal receipt	..	..	..	..	236
Place of payment of pay bills of—	..	..	..	..	249—250.
Trial of office of—	..	..	..	..	249—250.
General Provident Fund—					
Advances from deposits in the—	..	..	..	..	498.
Payment against—deposits	..	..	..	..	499 (Rule 1).
Government of Pakistan—					
Delegation by—of powers of sanction	..	..	..	..	421 (b).
Financial Powers of—	..	..	..	..	421.
Powers of sanction of—regarding advances	..	..	..	..	134.
Special authority of the—required for payment of gazetted officer's pay bills otherwise than on personal receipt of the officer concerned	..	..	..	..	236.
Government Securities—					
Custody and endorsement on—deposited as security	..	..	..	..	434—435, 443, 449.
Interest on—	..	..	..	..	421, 447, 439—440.
Receipts for—deposited	..	..	..	..	441 (b).
Register of—	..	..	..	..	441 (a).
Sale or purchase of—deposited as security	..	..	..	..	439 (c), 442, 451.
H					
Head of a Department—					
Expression—defined	..	..	..	..	Introductory Note 2 (d).
May sanction renting of ordinary office accommodation	..	..	..	..	297 (Exception (i)).
May sanction telephonic rent for connections of Government officers up to any amount	..	..	..	..	297 (Exception (i)).

ARTICLE					
Head of a Department— <i>contd.</i>					
Powers of—					
To alter date of birth	..	..	..	..	235(100) (Note 2).
To remit disallowances	..	..	..	..	423.
To sanction miscellaneous advances	..	..	..	..	331 (Note 2).
To write off losses	..	..	..	..	423.
Head of a clerk—					
Expression defined	..	..	..	..	Interim Note 2 (A).
Health certificate—					
Of those whose names are not shown in pay bills should be filed with service books or rolls	..	..	..	..	261 (Note 2).
Must accompany the bill on new appointment or promotion from non-qualifying service	..	..	..	..	237, 261 (Note 1).
Insurance—					
Procedure for deduction and payment of—	..	..	..	..	237-A.
Hot weather establishment	..	..	..	..	286 (Exemption).
House-building advances—					
Rules for—					
Construction of a house	..	..	..	..	133a.
Mortgage bond for—	..	..	..	..	133a VI & VII—Notes.
Purchase of a house	..	..	..	..	133b.
Repairs to a house	..	..	..	..	133c.
House-rent recoveries—					
Rules relating to—	..	..	..	..	228, 435—445.
I					
Income-tax—					
Rules relating to recoveries of—					
From British subjects employed in Post Offices in Pakistan States	..	..	..	..	226—228.
On Sterling overseas pay	..	..	..	..	227-A.
Telegraphic remittance and schedule of rent receipts of—and super-tax to be sent to the Audit Office	..	..	..	..	227 (Note 4).
Increment—					
Amount of— how drawn	..	..	..	..	262.
Certificate in prescribed form—required with first bill in which—is drawn	..	..	..	..	262—263.
Periodical— not provided in Budget Estimates	..	..	..	..	660 (Note 1).
Indemnity Bonds—					
Rules for issue of— for drawing leave salary, etc.	..	..	..	..	224.

						Article
Pakistan Postal Orders—						
Commission on—	...	...	...	...	...	182.
Custody of—	...	...	...	...	...	344.
Daily adjustment of accounts of—transactions with the Treasurer	...	...	...	...	...	146.
—returns for submission to Audit Office	...	...	...	...	...	372.
Preparation of Jams (Supplementary) lists and journals relating to—	...	...	...	...	...	362 (3).
Refund of the value and commission of lost—	...	...	...	...	...	319-A.
Rules of procedure and accounts relating to—	...	...	...	...	...	359 (f) (Note 2) 527.
Total number of—in hand to be shown in the H. O. Summary	...	...	...	...	...	354.
Verification of balances and Examination of—accounts	...	...	...	...	...	370 (14), (12-A), (17), (27-A).
Pakistan Stamp—						
Contribution from—	...	...	...	...	...	190.
Mail Robberies in—	...	...	...	...	...	172.
Rules regarding—treasury receipt accounts	...	...	...	...	...	107—108.
Transactions with—transfers	...	...	...	...	...	109—110.
Insurance Fund—	...	...	...	...	...	317.
Inter-departmental—						
Contingent charges.	See Contingent charges.					
Interest—						
On Government Securities held in trust	...	...	...	...	...	321, 437, 439—440.
Payment of—on stock certificates	...	...	...	...	...	324.
International Bureau—						
Payments to the—of the Universal Postal Union at Bern	...	...	...	...	...	330-A.
International Union, Bureau of the—						
Payments to the—of the Telegraph Conventions at Bern	...	...	...	...	...	328-B.
International Reply Coupons—						
Payments of—	...	...	...	...	...	329.
Rules relating to—	...	...	...	...	...	160.
Invoicing of publication, etc.						
Examination of—	...	...	...	...	...	179 (34).
K						
Klinks on telegraphs and telephone posts						
...	...	...	...	...	...	183.
L						
Lands—						
Charges for examination of—	...	...	...	...	...	474.
Register of—and buildings	...	...	...	...	...	473.
Sale and purchase or acquisition of—	...	...	...	...	...	469—470.
Language rewards	...	...	...	...	...	248.
Lapse of sanction	...	...	...	...	...	427.
Last pay certificate—						
Form of—	...	...	...	...	...	221.
Of gazetted officers to be granted by the Audit or Disbursing Officer	...	...	...	...	...	223, 237.
Of Government servants required to accompany headquarters of Government to Hill Station	...	...	...	...	...	223 (Rule 1).

	ARTICLE
Last Pay Certificate—<i>contd.</i>	
Of non-gazetted Government servant to be granted by the head of an office	265 (Rule 1).
Preparation of—	265.
Should accompany the application of pension	265 (Rule 2).
Should be given on transfer or retirement	265 (Rule 1).
To be presented with pay bill when pay is drawn for the first time ..	237, 241.
Letters of Credit—	
By whom and when issued	81.
Lapses of undrawn balances of—	81.
Rules regarding—	81—83.
Supplementary	86.
Sundry rulings in connection with—	87, 89.
Supply of funds by cheque to selected post Offices, against— ..	93, 94, 111.
Letter Postage account and its examination	154, 170 (6).
Local Government—	
Adjustment between	24.
Expenditure—defined	Introductory Note 2 (a).
Financial powers of—	421.
Fixes the amount of permanent advances for contingent expenditure ..	293, 60, (1), (2).
May authorize the opening of accounts with banks other than the National Bank of Pakistan or its branches	2 (2).
May direct payment of pay before end of the month	221 (Rule 1).
May order alteration in date of birth	235(d).
May order investigation of arrears in claims of pay, etc.	9(d).
Powers of—in respect of contingencies and other expenditure	294, 295.
Powers of—to sanction miscellaneous advances	131.
Losses—	
Reports of—in Accountant General	24.
Writer of—	427.
M	
Mail robberies in Pakistan States	322.
Memorandum of disbursement of pay and allowances—	
Examination of—	179 (3a).
Memo. of stamp advances—	
Signature should be taken in—of officials who are supplied with the stamp advances	134, 137.
Military Payments—	
Charges for mobilization covers, etc.	209 (Note 2).
For military operators employed by the Department	128-A.
Pay and allowances of officers on field service	230—231.
Payment of Pakistan Military pensions	323.
Miscellaneous Advances—	
<i>See Advances.</i>	
Miscellaneous Receipts—	
Examination of the schedule of—	170 (22) & (23).
Schedule of—	159, 172.
Retention of—of Railway Mail Service	177.

INDEX

							Article
Money—							
Payment of—	...	...	...	...	...	...	8, 347–349.
Receipt of—	...	...	...	...	...	...	3.
Money Orders—							
Composition of—	...	...	...	...	...	...	189.
Rules relating to—transactions	...	...	...	...	...	...	328.
Mortgage Bond—							
For Advances for purchase of a motor car or motor boat	...	...	...	...	...	...	334 (5), (6) Notes 2 and 3.
For Advances for purchase of a motor cycle	...	...	...	...	...	...	335 (5) & Note.
For House building advances	...	...	...	...	...	...	333 (a) VI & VII and Note thereunder.
Municipal Taxes—							
Payment of—	See Taxes.						
N							
National Health Insurance Contribution—							
Rules for—	...	...	...	...	...	...	512–516.
Non-demand Certificate—							
Required before payment of sums due at death	...	...	...	...	...	...	222 (a) Note.
Required for last payment of pay	...	...	...	...	...	...	221 (Rule 2).
O							
Objections—							
See Audit Objections.							
Prompt attention to—	...	...	...	...	...	...	37-A.
Objections and Recoveries—							
Duties of Disbursing Officer with regard to—	See Disbursing Officer.						
Office Accommodation—							
Renting of—	...	...	...	...	...	...	287 (Exception (c)). 464–465.
Old claims—							
The records of which have been destroyed in the Audit Office	...	...	...	...	...	...	6-A.
Overcharges—							
Recovery of—	...	...	...	...	...	...	23.
Responsibility for—	...	...	...	...	...	...	22.
Overtime allowances	...	...	...	...	...	...	280.
Overtime allowances	...	...	...	...	...	...	283.
Overwriting—							
In accounts, registers, books, schedules, profiles	...	...	...	...	...	...	26.
Orders—							
Summary of—	...	...	...	...	...	...	256-B.
P							
Pakistan Military Family Pension Regulations—							
Responsibility of Treasury Officer for deductions on account of—	...	...	...	...	...	...	225 (Note).
Postage Institutes							
Compensation to Government servants for proceeding to—	...	...	...	...	...	...	337 (c).

INDEX

Pay—	ARTICLE
<i>Admissible for the day of death</i>	222 (d).
<i>Arrears of—how drawn</i>	251, 252, 266.
<i>Bills. See pay bills.</i>	
<i>Bond of indemnity for drawing—</i>	224.
<i>Date on which due for payment</i>	224.
<i>Detailed rules for disbursement of—and allowances</i>	263 (Rules 34-4).
<i>Distribution of Responsibility for—</i>	263.
<i>Due in Pakistan to officers absent in England</i>	227 (d), 266.
<i>Last payment of—requires a No-demand certificate</i>	227 (Rule 2).
<i>May not be placed in deposit</i>	265.
<i>Not to be paid to an officer to whom Last Pay Certificate has been granted</i>	227.
<i>Of gazetted officers—alteration of—</i>	226-228.
<i>Of gazetted officers quitting service or placed under suspension, Payment of—</i>	227 (Rule 2).
<i>Payment of—claimed on behalf of a deceased Officer</i>	227(a).
<i>Readjustment of—as between individuals not permissible</i>	267.
<i>Revised—with retrospective effect to be pre-audited</i>	647 Note 2.
<i>Undisbursed—must be refunded</i>	265.
<i>When payable before the end of the month</i>	224.
Pay Bills—	
<i>All increased or changed rates not to be drawn without pre-audit or without authority from Accountant General</i>	258, 263.
<i>Form and preparation of establishments</i>	257-263.
<i>Form and preparation of gazetted officers</i>	254.
<i>Form of footing overseas pay</i>	254-A.
<i>Instructions for preparation of—</i>	257, 263.
<i>Of officials attached to Postmaster General's office and Dead Letter Office</i>	Rule 29 of App. 14.
<i>On accounts of arrears</i>	252, 266.
<i>Payment of gazetted officers'—</i>	254-257, 263-265.
<i>Place of payment of—</i>	254-55, 264.
<i>Should ordinarily be supported by an absence statement</i>	259-260.
<i>Should be supported by Last Pay Certificate or Health Certificate in respect of last payments</i>	257, 264.
<i>Should be supported by transit memo, when the period exceeds 8 days</i>	259 (Notes 1 & 2).
Pay and Fixed Allowances—	
<i>Fixed allowances. See Fixed allowances.</i>	
<i>To the members of auxiliary force</i>	221-A.
<i>When chargeable as contingencies</i>	256.
Payments—	
<i>Authority of disbursing officers to make—</i>	641.
<i>Classification of—</i>	181(a), 29-33.
<i>Delays in—are objectionable</i>	647 (Note 4).
<i>Departmental—by means of money orders</i>	16.
<i>For articles ordered direct from the United Kingdom</i>	398.
<i>For increases of pay (excepting periodical increments) not to be made without due provision</i>	647 & Note 1.
<i>For land. See Land.</i>	
<i>Of pay and allowances of officials attached to Postmaster-General's Office and Dead Letter Office</i>	Rules 29-30 of App. 14.
<i>Of postage in cash at Presidency Post Office</i>	181.
<i>Of postage in cash on inland registered packets</i>	183.
<i>Should be properly recorded</i>	L. 169, 343, 371, 384-412.
<i>To the International Bureau of the Universal Postal Union at Bern</i>	320-A.
<i>To the Bureau of the International Union of Telegraph Communications at Bern</i>	328-B.
<i>To Radio Pakistan</i>	329.
<i>To persons not in Government service</i>	62.

	ARTICLE
Payments—<i>cont.</i>	
To Government Servants transferred from another Department or returning from leave outside Pakistan	7-B.
Of Honorary	233-A.
To private companies and municipalities at a station other than the Headquarters station of the Paying Officer of the Engineering Branch ..	309-A.
Payment at disbursing office—	
Introductions for—	6 to 20, 163, 234, 244, 291, 347.
Payment into Treasury—	
Of cheques on local banks	143.
Of receipts of Government money	1.
Procedure for—	91, 93, 121.
Pension—	
Payment of Pakistan Military—	323.
Permanent Advances—	
Annual acknowledgement of—to be made to Audit Office	29X(i) (7).
Annual acknowledgement of—not required in case of Postal Sack Office	291 (b) (7) Exception.
Not to be reallocated unnecessarily	293 (b) (5).
To be recouped at the end of the month or when transfer of office takes place	296.
Plan and minor memoranda—	
Of Reply Coupons	180 (a), 160 (d).
Postage Stamps—	
Balances in—at the end of the month should be shown in the accounts submitted to the Audit Office	153, 363(i).
British Penny—	159.
Rules regarding stock, supply of—	131—134.
Supply of—to Departmental Telegraph Offices and Radio Offices ..	133.
Supply of—to Railway Mail Service Offices	137.
Post boxes and bags permits	181.
Postmen and Village postmen—	
Names of—not to be shown in the Establishment pay bill	237(a) (Rule 2).
Post Office Insurance Fund—	
Cash Credits	517(a)—(i).
Payment of Medical fees	517 (d).
Payment of policies	517 (e) to (f).
Payment of monthly allowances and surrender value	516(b).
Refund of Premium on subscription	517 (b) (i).
Responsibility for payment of Premium rests with the subscriber ..	433.
Printing—	
Location of—charges of general and joint publications and forms ..	533.

						Article
Proposition statement—						
Rules regarding preparation of—	..	..	..	..	136.	
Submission of—	..	..	..	..	156.	
When not necessary	..	..	..	..	156 (III) (i) Note 3	
Provident Funds—						
Rules regarding—						
Civil Engineer's Provident Fund	..	..	..	..	494, 505.	
General Provident Fund	..	..	..	..	492, 499, 500, 501.	
Repay of amount as credit to—	..	..	..	..	499 (Rule 13), 501.	
Responsibility for the deduction of Civil Service of Pakistan Provident Fund	..	..	..	..	127 (Note).	
Provincial Government—						
Adjustments between	..	..	..	..	28.	
Expenditure—defined	..	..	..	..	Introductory Note (a).	
Publications—						
Sale of—and forms	..	..	..	..	187—190.	
Purchase of Government Securities—						
<i>See</i> Government Securities.						
R						
Railways—						
Claims for overcharges against—or undercharges from—	..	..	..	..	650 (Note).	
Payments to—on account of freight, weightage, etc., etc., for postal mail vans	..	..	..	..	329—330.	
Recovery for plant supplied to—	..	..	..	..	195.	
Rates payable to—administrations	..	..	..	..	457.	
Railway Mail Service Vans—						
Allocation of estimates for construction or renewal and replacement of—	..	..	..	..	487.	
Completion report for construction or renewal and replacement of—	..	..	..	..	488.	
Register of—	..	..	..	..	488.	
Sale or abandonment, etc., of—	..	..	..	..	490.	
Re-appropriation	..	..	..	..	425.	
Receipts, Departmental—						
Advertisements—	..	..	..	..	187—190.	
Check of—	..	..	..	..	5.	
Postal	..	..	..	..	189—193.	
Radio—	..	..	..	..	208—214, 410.	
Railway Mail Service	..	..	..	..	177.	
<i>See also</i> Receipts of Government money.						
Telegraph	..	..	..	..	194—195, 381—383.	
Telephone—	..	..	..	..	196—207.	
Receipts, other Departments—						
Customs duty	..	..	..	..	216—219.	
Salt Revenue	..	..	..	..	220.	
Receipts of (Government) money—						
Acceptance of cheques on local banks in payment of—	..	..	..	..	163.	
All transactions of—must be brought to account—	..	..	..	..	1.	
Appropriations to expenditure prohibited	..	..	..	..	1.	
May ordinarily be realised in legal tender coin or universal currency notes	..	..	..	..	163—164.	

Receipts of (Government) money—contd.

Of Royalty from Radio Pakistan and Cable Communications Co., Ltd.	234-A.
Opening of Account for moneys which are not Government dues	1-A.
Payer should be given a receipt for—	4.
Should be paid into the treasury, etc.	1.
See also Receipts, Departmental.	

Receipts, Stamps—

Documents chargeable with an impressed form—	14, 15.
On paid vouchers should be defined	15.

Recoveries—

At Public call offices	201.—207.
From Army Department for training of soldiers in telegraphy	235-A.
From guaranties	194.
For print supplied to Railways and Customs	195.
House-rent—	229, 456—459.
How effected	59 (Rules 4—6).
Of advances	341.
Of security deposits	362, 430—431.
Of Premium due on Fidelity Bonds of Insurance Companies of Co-operative Societies furnished as security by the P.O./T.&T. officials	523-A.

Records—

Preservation of—	27.

Recurring charges—

Sanction required for—	297.

Railroad fares on parcels—

How accounted for	237-A, 237-B.

Refunds—

How to be charged	311.
Of customs duty	317.
Of enquiry fee	318.
Of fine, etc., to Departmental officers	312.
Of lapsed or confiscated deposits	314.
Of postage, etc., to Public	315.
Of salt duty	318.
Of the value and commission of lost Pakistan Postal Orders	318-A.
Of the value and postage of lost British Postal Orders	318.
Of Telegraph charges	327.
Of Telephone rents, etc.	330.

Register—

Of allotment for contingent charges	308.
Of balances of postage stamps	370 (T) Note 3, 399. (Note).
Of books of receipts for public calls	202.
Of broadcast receiver licenses issued	206.
Of cheque books	118.
Of contingent expenditure	294—295.
Of deposits received in Telegraph offices	395.
Of gazetted officers drawing pay from the disbursing office	126 (Rule 4).
Of Government Promissory Notes in safe custody	421 (a).
Of Lands and buildings	423.
Of losses, irrecoverable advances and retrenchments	22 (Note T), 58 (Rule 4).
Of money orders for payment by postmen and village postmen	365(b).
Of Railway Mail Service Vans	488.
Of Refunds	316-A.
Of Revenue for public calls	204.
Of salt indents	220 (C).

	ARTICLE
Registers—<i>cont.</i>	
Of sanctioned establishments	255-A.
Of sanctions for telegraph contingent charges	308.
Of sanctions to expenditure subjected to a certain aggregate amount	331-A.
Of Savings Bank pass-books of security deposits	430 (Rule 2).
Of subscribers to Telegraph Quoties	393.
Of undischarged accounts in Postmaster General's Office or Dead Letter Office	Rule 31 of App. 14.
Subsidiary—relating to subsequent addition and alteration of a capital nature	433-A.
Of receipts and payments of contributions in connection with advertisements in Departmental Publications	135-A & 130-A.
Remittances—	
Between Head Post Offices	102—104.
Between Post Offices and Departmental Telegraph Offices	119—120.
Mode of— <i>surplus funds</i> —	125—127.
To Pakistan State Treasury	107A, 91, 121.
To Treasury	17.
Purpose of—to be written on money order acknowledgements in case of departmental payments	17.
Renewals and Replacements—	
Expenditure on—	45.
Reserve Reserve Fund—	
Adjustments relating to—	47.
Credits to—	46.
Debits to—	47.
Rents—	
Assessment of—on buildings	455.
Payable to Railway Administrations	467.
Recovery of—for Telegraph and Telephone wires, etc., supplied to Railways and Canals	395.
Recovery of Telephone—	394—399.
Recovery of—on buildings	457—466.
Repairs—	
Petty to Post Office buildings by the Postmaster	463-B.
Reply Coupons—	
Imperial	161, 120.
International	160, 120.
Requisition for printed documents	71.
Revenue—	
Debits and credits to—for allocation purposes	48.
Rewards—	
Language— Bills for—require pre-audit	348.
§	
Sale of—	
Government Securities	441, 442, 451.
Stamps	134.
Sanctions—	
Condition for the issue of Secretary of State's sanction	425-A.
Commencement of—	70—73, 424.

ARTICLE

Sanctions—contd.

Date of effect of—	..	..	..	..	426
Lapse of—	..	..	..	..	427.
Record of—to Expenditure subjected to a certain aggregate annual limit	..	..	..	..	293-A.
To advances from General Provident Fund	..	..	..	..	300.
To alter date of birth	..	..	..	..	252 (1) (2).
To investigate claims to arrears of pay, etc.	..	..	..	..	865.
To Miscellaneous Advances	..	..	..	..	351.
To remaining contingencies	..	..	..	..	397.
To service disallowances	..	..	..	..	413.
To meeting of office accommodation	..	..	..	..	297 [Exception (a)],
To telephone arrears	..	..	..	..	297 [Exception (1),
					Note].
To write-off of losses	..	..	..	..	422.
Savings Bank—					
Rule regarding—transactions	..	..	..	..	328.
Secretary of State—					
Financial Powers of—	..	..	..	..	421.
Section writing—					
Vouchers for—when not required for submission to audit office	..	..	..	..	301(1).
Security Deposit—					
Agreement of bond for—to be furnished	..	..	..	..	429.
Cash deposits to be placed in the nearest Post Office Savings Bank	..	..	..	..	430-432.
Certificates of—from the head of office	..	..	..	..	430 (Rule 1).
Deduction of—in pay bills	..	..	..	..	430-432.
Deposit of Cash Certificates as—	..	..	..	..	448.
Government Promissory Notes deposited as—	..	..	..	..	434-444.
See Government Securities.	..	..	..	..	
Of Contractors	..	..	..	..	447-452.
Of Municipal Debentures and Port Trust Bonds	..	..	..	..	465.
Service Books—					
Maintenance and custody of—	..	..	..	..	269-273.
Purchase of	..	..	..	..	283 (a) (b), Note.
Service Funds—					
Bengal and Madras Service Family Pension Fund	..	..	..	..	492, 494, (Rule 1).
Bengal Christian Family Pension Fund	..	..	..	..	492, 494, 511.
Bengal Unconnected Service Family Pension Fund	..	..	..	..	492, 494.
Bombay Family Pension Fund of Government servants	..	..	..	..	492, 494, 500-508.
Calculation of interest on subscriptions to—	..	..	..	..	502, (Notes).
Civil Engineer's Provident Fund—(See Provident Funds).	..	..	..	..	
General Family Pension Fund	..	..	..	..	492, 494.
General Provident Fund	..	..	..	..	499, 500, 500-A, 503 (a), 505.
Hindu Family Annuity Fund	..	..	..	..	492, 494, 511.
Civil Service of Pakistan Family Pension Rules	..	..	..	..	494, 505-508.
Civil Service of Pakistan Provident Fund deductions	..	..	..	..	212 (Notes).
Pakistan Military Service Family Pension Regulations	..	..	..	..	492 (Rule 1).
National Health Insurance Contribution	..	..	..	..	512-516.
Postal Insurance and Life Annuity Fund	..	..	..	..	492, 494, (Rule 2) 517.
Provident Funds	..	..	..	..	509.
Queen's Military Widows Fund	..	..	..	..	419, (Rule 1).
Repayment of accounts at credit to—	..	..	..	..	505.
Responsibility of subscribers to—for deductions from pay bills	..	..	..	..	492.
Subscribers when paying their subscriptions must state number of their accounts or policies	..	..	..	..	494.
Subscriptions to—	..	..	..	..	491, 492, 494.
Superior Services (Pakistan) Family Pension Fund	..	..	..	..	494 and 500-A.
Transfer of subscribers. Action to be taken	..	..	..	..	498.

	ARTICLE
Service Payments—	
See payments.	
Specimen signature of the Gazetted officers of the Audit Office ..	7-A.
Stamps—	
Balance of—to be shown in each balance report	155, 301(c).
British Penny Postage—	159.
Collection of—Postage and Message Revenue in—	40, 180.
Defacing of—on paid vouchers	16.
Indemnity for—	153.
Memo. of—advances	154.
Rate of—	154.
Supply of—	154.
To Departmental Telegraph Offices and Radio offices	158.
To Railway Mail Service Offices	151.
Terms—defined	152 (Note 1).
When to be affixed to receipts	14, 15, 170, (35).
Statement of balance	362.
Stationery—	
Allocation of—charges between the branches	531—533.
Rate of percentage of—charges for allocation purposes	531—533.
Rate of—	302.
Sterling Overseas Pay—	
No receipt stamp necessary	234-A, Note.
'Pay' in India—	59.
Payments in the United Kingdom to more than one nominee not permissible	Note to Rule 1 below Article 236.
Separate bills to be prepared for—	234-A.
Taxable at source	237-A.
Sub-Office Summary—	
Examination of—	370(8) to (15).
Rules for preparation of—	333.
Supplementary—	
Accounts for June	363—365.
T	
Taxes—	
Centiment or Municipal—do not require sanction	207 (Exception (a)).
Centiment or Municipal—Recovery from occupants of buildings	457, 458, 463.
On Income	226—228.
Telegram to Audit Office	74.
Telegraph—	
Departmental—offices drawing funds from treasury	122.
Receipts—	194—195, 181—183.
Refund of—charges	327.
Telephones—	
Collection of—Revenue	196—207.
Royalties from—companies	214.
Thank and Flags impressions—	
On the first page of Service books and rule	375 (d) Note and (f) Note 2.

	ARTICLE					
Transfers—						
Inter-departmental—of supplies, stores, etc.	..	..	..	..	..	304, 305.
Transfer of charge—						
Report of—	..	..	..	..	..	101, 240—244.
Transit Money	..	..	..	..	..	239 (Notes 1 & 2).
Travelling Allowances—						
Advances of—	..	..	..	..	..	217.
Bills-Form and preparation of Establishments	..	..	..	..	..	218—217.
Bills-Form and preparation of Garrison Officers	..	..	..	..	..	247.
Bills of Establishment of Engineering Branch	..	..	..	..	..	278.
Treasury—						
Expenses—defined	..	..	..	..	..	Introductory Note (d).
Treasury Pass Book—						
Maintenance and verification of—	..	..	..	..	..	88, 90, 93.
Treasurer's Cash book—						
Entries to be recorded in and balancing of—	..	..	..	..	..	343.
Examination of—	..	..	..	..	..	370 (33).
Subsidiary registers to the—	..	..	..	..	..	343 (a) Note 1.
Treasurer—						
Cash book of—	..	..	..	..	..	343.
Duties and responsibilities of—	..	..	..	..	..	344, 346.
U						
Undercharges—						
Claims of Railway for—against the department	..	..	..	..	..	8 (b) (Note).
Intimation of—to officer concerned	..	..	..	..	..	23.
Undisbursed pay—						
How to be drawn	..	..	..	..	..	268.
Returned by overdrawers to be shown as same out of account in Head Office Summary	..	..	..	..	..	345 (a), 370 (2).
Register of—in Postmaster General's Office including Dead Letter Office	..	..	..	..	..	Rule 31 of App. 14, 265.
To be refunded by short drawn in the next pay bill	..	..	..	..	..	
Universal currency notes—						
Defined	..	..	..	..	..	164.
Urgent postage—						
Credit in accounts in anticipation of collection	..	..	..	..	..	114.
Unserviceable stamps—						
Wishes of—	..	..	..	..	..	136.
V						
Verification of balances by Inspecting Officers	..	..	..	..	..	178—179.
Vouchers—						
Delegation by head of office of power to sign—	..	..	..	..	..	18 (c), Rule 1, 201 (Rule 3), 308 (Rule 2), 347 (1).

INDEX

	ARTICLE
For more than rupees 25 for contingencies to be preserved ..	305 (Rule 2).
For Rs. 25 and under for telegraph contingent charges to be preserved ..	307 (Note 1).
Instructions for the preparation, and form of— ..	18.
Numbering of—in cash book or schedule ..	169, 239, 60, 61 & 71, 254.
Required to be submitted with contingent bills ..	298 (Note 2), 301, 305 (Note 2), 306, 311.
When not necessary in case of Telegraph Traffic, Engineering and Wireless Branches ..	11 (Rule 1).
W	
Window delivery tickets— ..	191.
Witnesses—	
Vouchers issued by officers attending courts of law to— ..	231.
Working Expenses—	
Credits and debits—for allocation purposes ..	48.
Written-off—	
Of unserviceable stamps, useless or obsolete envelopes or postcards ..	196.
Powers of sanctions to—of losses ..	422.
Sanctions to—to be communicated to Audit Office ..	422 (b).

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Note of printing of corrections.

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