

THE GAZETTE OF PAKISTAN

Extraordinary

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EXTRAORDINARY

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KARACHI, FRIDAY, JANUARY 22, 1965

GOVERNMENT OF PAKISTAN

MINISTRY OF DEFENCE

NOTIFICATION

Rawalpindi, the 22nd January, 1965

No. 9231/G.D-5/64/65.—The following draft of certain further amendments to the Pakistan Cantonments Account Code, 1955, which it is proposed to make in exercise of the powers conferred by sections 111 and 280 of the Cantonments Act, 1924 (II of 1924), is published, as required by sub-section (1) of section 280 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 24th February, 1965.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

DRAFT AMENDMENTS

In the aforesaid Code,

(1) in rule 69,—

(a) in sub-rule (3), after paragraph (iii), the following paragraph will be added, namely :—

“(iv) The Boys' Funds shall be subject to supervision and scrutiny by the Executive Officer and shall be audited along with the accounts of the Cantonment Fund.”; and

(b) after sub-rule (3), amended as aforesaid, the following sub-rules shall be added, namely :—

“(4) The Boys' Funds shall be collected in accordance with the rates prescribed by the Education Department from

(87 c)

Price Ps. 6

time to time and shall be utilised for the purposes prescribed by that Department and for such other objects as may specifically be authorised by the Board.

(5) A representative committee shall be constituted in every cantonment school to advise the Head Master about the administration of the Boys' Funds and shall consist of such number of teachers and students, not exceeding four each, as may be nominated annually by the Executive Officer."; and

(2) After rule 102-A, the following rule shall be inserted namely :—

"102-B—If, in any particular case, the Government has reason to believe that any action taken or any order passed or any payment made under this Code is detrimental to the interests of the Cantonment Board by reason of non-compliance with the provisions of this Code, the Government may at its own initiative direct that such action or order, as the case may be, shall be so varied, modified or annulled as it may specify, or that the payment so made be recovered and credited into the Cantonment Fund."

[92/31/G/D-5/64.]

Z. K. MAHMOOD,

Director, Mily. Lands and Cants.,

Ex-officio Deputy Secretary to the Government of Pakistan.

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EXTRAORDINARY
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KARACHI, MONDAY, OCTOBER 26, 1964

GOVERNMENT OF PAKISTAN

MINISTRY OF DEFENCE

NOTIFICATIONS

Rawalpindi, the 26th October, 1964

No. 92/31/G/D-5/64.—In exercise of the powers conferred by sections 111 and 280 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following amendments shall be made in the Pakistan Cantonments Account Code, 1955, the same having been previously published as required by sub-section (1) of section 280 of the said Act, namely :—

In the aforesaid Code,—

(1) in rule 2, in sub-rule (1), in clause (viii), after the word "Pakistan", the words "and includes such other officer as the Government may appoint to exercise all or any of the powers of the Director under these rules" shall be added ;

(2) in rule 19, for the figures "1000", "500" and "200" the figures "5000", "2500" and "1000" shall, respectively, be substituted ;

(3) in rule 63, in sub-rule (8), in the proviso, for the figures "1000" and "200" the figures "5000" and "2500" shall, respectively, be substituted ; and

(4) after rule 102, the following new rule 102-A shall be inserted, namely :—

"102A. *Delegation of powers.*—The Board and the Executive Officer, with the prior approval of the Government, may by order in [92/31/G/D-5/64.]

(551 a)

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writing delegate to any officer or authority subordinate to them all or any of their powers and functions under these rules subject to such conditions, if any, as may be specified in the order."

No. 92/32/G D-5/64.—In exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following amendments shall be made in the Pakistan Cantonment Servants Rules, 1954, the same having been previously published as required by sub-section (1) of the said section, namely :—

In the aforesaid Rules,—

1. in rule 7,—

(a) in sub-rule (1),—

(i) for the words "one hundred" occurring twice, the words "two hundred" shall, at both places, be substituted ;

(ii) for the words "two hundred" occurring twice, the words "three hundred and fifty" shall, at both places, be substituted ; and

(iii) for the letters and figures "Rs. 250" the letters and figures "Rs. 400" shall be substituted ;

(b) after sub-rule (4), the following new sub-rule shall be added, namely :—

"(5) The appointment, posting, promotion and transfer of servants appointed by and with the sanction of Government shall be notified in the official Gazette";

2. in rule 9,—

(a) for the word "President" wherever occurring, the words "Executive Officer" shall, in all places, be substituted, and

(b) after the words "considered necessary", the words "with the sanction of the President" shall be added ;

3. in rule 11, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that a medical officer may accept any gift, gratuity, reward or fee offered in good faith by any person or body of persons in recognition of his professional services.";

4. in rule 44, for the words "fifty-eight" occurring twice, the words "sixty" shall, at both places, be substituted ;

5. in rule 61, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that the Government may make any post or posts pensionable, make suitable rules therefor and extend those rules to any or all cantonments."; and

6. after rule 63, the following rules 63A and 63B shall be inserted, namely :—

"BENEVOLENT FUND

63A. Every Board shall constitute a fund to be known as the Benevolent Fund which shall be subscribed to by all the servants of the Board at such rate as the Government may determine and it shall be regulated in accordance with such directions as the Director may issue in this behalf."

"DELEGATION OF POWERS

63B. Notwithstanding anything contained elsewhere in these rules, the Board and the Executive Officer, with the prior approval of the Government, may, by order in writing, delegate to any officer or authority subordinate to them all or any of their powers and functions under these rules subject to such conditions, if any, as may be specified in the order."

[92|32|G|D-5|64]

Z. K. MAHMOOD,

Director,

*Military Lands and Cantts. (Incharge),
Ex-officio Dy. Secy. to the Govt. of Pakistan.*

MINISTRY OF FINANCE

CENTRAL EXCISE

Rawalpindi, the 26th October, 1964

S. R. O. 102 (R) 64.—In exercise of the powers conferred by sub-section (1) of section 12A of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government is pleased to exempt woollen fabrics containing 50 per cent or more by weight of imported raw wool or imported shoddy wool from the whole of the duty leviable under the said Act.

[C. No. 4(12)-SS (C.L.)/64.]

CUSTOMS

Rawalpindi, the 26th October, 1964

S. R. O. 103 (R) 64.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to exempt raw wool falling under heading No. 53-01, and shoddy wool falling under heading Nos. 53-03 and 53-04 of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), from the whole of the customs-duties leviable thereon.

[C. No. 4(12)-SS (C.L.)/64.]

ASAD ALI SHAH,
Deputy Secretary.

SALES TAX

Rawalpindi, the 26th October, 1964

S. R. O. 104 (R)/64.—In exercise of the powers conferred by sub-section (I) of section 7 of the Sales Tax Act, 1951 (111 of 1951), the Central Government is pleased to direct that the following further amendment shall be made in its Notification No. 7, dated the 27th June, 1951, namely :—

In the aforesaid Notification, after item 36A, the following new item shall be inserted, namely :—

“36B. Imported shoddy wool”.

[C. No. 4(12)-SS (C.L.)] '64.]

S. R. O. 105 (R)/64.—In exercise of the powers conferred by sub-section (I) of section 7 of the Sales Tax Act, 1951 (111 of 1951), the Central Government is pleased to direct that the following further amendment shall be made in its Notification No. 9, dated the 27th June, 1951, namely :—

In the aforesaid Notification, after item 17B, the following new item shall be inserted, namely :—

“17C. Woollen fabrics containing 50 per cent or more by weight of imported raw wool or imported shoddy wool”.

[C. No. 4(12)-SS (C.L.)] '64.]

SYED MUMTAZUDDIN AHMED,
for Joint Secretary.

Rawalpindi, the 26th October, 1964

No. 4(10) IFIV/63.—In continuation of the Ministry of Finance's Notification No. 4(10) IFIV/63, dated the 7th April, 1964, the Government of Pakistan have decided to extend the term of life of the Committee on Agricultural Taxation up to the 30th June, 1964.

MAFIZUR RAHMAN,
Deputy Secretary.

THE
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EXTRAORDINARY
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KARACHI, TWESDAY, MARCH 15, 1955

GOVERNMENT OF PAKISTAN
 MINISTRY OF DEFENCE
 NOTIFICATION

Karachi, the 15th March, 1955

No. 203/55.—In exercise of the powers conferred by sections 111 and 280 of the Cantonments Act, 1924 (II of 1924) and in supersession of the late Government of India, Army Department Notification No. 1474, dated the 7th November 1924, as subsequently amended from time to time, the Central Government is pleased to make the following rules, the same having been previously published as required by sub-section (1) of section 280 of the said Act, namely :—

THE PAKISTAN CANTONMENTS ACCOUNT CODE, 1955

CHAPTER I.—GENERAL PRINCIPLES AND RULES

1. *Short Title.*—(1) These Rules may be called the Pakistan Cantonments Account Code, 1955.

(2) These shall apply to all Cantonments in Pakistan.

(3) These shall come into force on the first day of April, 1955.

This Code embodies rules and instructions regarding the Cantonment Fund and the financial and accounts procedure to be observed in connection with transactions to the aforesaid Fund and in keeping and rendering accounts of such transactions.

2. *Definitions.*—(1) In these rules, unless there is anything repugnant in the subject or context :—

- (i) “Accountant-General” means the head of an office of audit or of accounts and audit subordinate to the Auditor General, whether known as Accountant-General or Comptroller or by any other designation ;
- (ii) “the Act” means the Cantonments Act, 1924, (II of 1924) ;
- (iii) “the Board” means the Cantonment Board ;
- (iv) “Contract” means any kind of undertaking, written or verbal express or implied, by a person, not being a Government servant

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or a Cantonment servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials, or for the performance of any service in connection with the execution of works or the supply of materials ; and "Contractor" means a person, syndicate or firm that has made such an undertaking ;

(v) "Cantonment Fund" means the fund as defined in section 106 of the Act ;

(vi) "competent authority" means the Government or other authority to whom the relevant powers may be entrusted under these rules ;

(vii) "departmental accounts" means account books maintained in Schools, Hospitals and the like maintained by the Board ;

(viii) "Director" means Director, Military Lands and Cantonments, Ministry of Defence, Government of Pakistan ;

(ix) "Executive Officer" means the Executive Officer of the Cantonment ;

(x) "Form" means a form contained in the Second Schedule to these rules ;

(xi) "final payment" means the last payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the account ;

(xii) "Government" means the Central Government ;

(xiii) "imprest" means the standing advance of a fixed sum of money given to an individual to make certain classes of petty disbursements ;

(xiv) "President" means the President of the Cantonment Board or where a Board is not constituted, the Officer Commanding the Station ;

(xv) "running payment" means a payment for work, supplies or services made to a contractor at intervals subject to final settlement of the account on the completion or determination of his contract ;

(xvi) "Treasury" means a Government treasury or sub-treasury or the State Bank of Pakistan or the National Bank of Pakistan or any other Bank in which the Cantonment Fund may be kept with the sanction of Government ; and includes a banker or a person acting as a banker with whom a Cantonment Fund is deposited under section 107(2) of the Act ;

(xvii) "Treasury Officer" includes a banker, or person acting as a banker with whom a Cantonment Fund is deposited under section 107(2) of the Act :

(2) Other expressions used in these rules which are defined in the Act are used in the same sense in these Rules.

2(A). *System and General Principles of Accounts.*—The main features of the system of Cantonment Accounts are :—

✓ (1) The Executive Officer is the principal Executive Officer of the Board and all other officers and servants of the Board are subordinate to him. He is the officer, who has been entrusted by Government with the

responsibility of assessing and collecting cantonment revenues. He is the primary disbursing officer and he alone is permitted to make payments out of the Cantonment Fund. Only in his absence can cheques be signed by the President.

(2) The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf or that of the Board) are complied under his supervision and it is he, who has to make these accounts available to the audit, to the Board and to the Government. He is responsible not only for the financial regularity of the transactions relating to the Cantonment Fund, but also for the maintainance of their accounts correctly and in accordance with the rules in force.

(3) It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the audit, that a claim, which has been accepted, is valid, that a voucher is complete proof of the payment which it supports, and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case even though such inquiry may be as to the economy or the *bona fides* of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a court of law. All transactions involving the giving or taking of cash, stores, other properties, rights, privileges and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once.

(4) Officers of Government, members and servants of Boards incurring or authorising expenditure from the Cantonment Fund shall be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following :—

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

(5) Subject to such general or specific instructions as may be issued by Government from time to time, it is the duty of the Executive Officer and the staff employed by the Cantonment Board to see that dues of the Board are correctly and promptly assessed, collected and paid into the treasury.

(6) The Executive Officer is responsible for enforcing financial order and for observance of all relevant financial rules both by himself and by his subordinates.

3. *Extension of Time when the Office is Closed.*—Wherever in these rules, any act or proceeding is directed or allowed to be done or taken on a certain day or within a prescribed period, then, if the office is closed on that day or on the last day of the prescribed period, the act or proceeding shall be deemed to be done or taken in due time if it is done or taken on the next day thereafter on which the office is open.

4. *Prescribed Registers and Forms to be used.*—Save as provided elsewhere in these rules, no forms or registers other than those prescribed in these rules or by the Government, shall be used in any cantonment. No addition to or modification of, the registers and forms prescribed in these rules shall be made, and no new forms shall be introduced in any cantonment without the previous sanction of the Government. In the matter of details connected with accounts, the Executive Officer shall be guided by the instructions of the Government and of the Accountant-General.

5. *Maintenance of Registers.*—Books of accounts and registers shall be strongly bound and paged before being brought into use, and unless otherwise specifically stated, accounts shall not be prepared in loose sheets or in loosely bound volumes.

6. *Corrections in Accounts.*—Corrections and alterations in account books, papers, vouchers, etc., shall be neatly made in red ink (a single line being drawn through the original entry which it is desired to correct) and attested by the dated initials of the Executive Officer or such other person as he may authorise in this behalf ; or in the case of departmental accounts, by the dated initials of the Officer-in-Charge. Each correction or alteration in the total of a voucher shall be attested by the dated initials of the person signing the receipt ; each correction or alteration in the order of payment must be attested in the same way by the Officer ordering the payment.

Erasures and overwritings shall on no account be made in registers, statements, cheques, vouchers or accounts of any description.

CHAPTER II.—REVENUE AND ACCOUNTS

7. *Revenue and Account Branches.*—(1) Except in the case of cantonments specifically exempted from the operation of this rule by the Director, the Revenue and Accounts branches of every cantonment shall be kept distinct from each other and under separate officials who, for this purpose shall be termed respectively, the Cashier and the Accountant. All sums payable to the Cantonment Fund shall be received by the former official, and in no case shall the same person compile the accounts and superintend collection of taxes and other revenue. No person employed in a treasury shall assist in any way in collecting cantonment revenue, or in posting the cantonment books.

(2) *Duties of the Accountant.*—The Accountant shall—

- (i) compile the accounts of the Cantonment Fund in accordance with these rules and other rules made under the Act and from the data furnished to him;
- (ii) assist the Executive Officer in all matters relating to accounts and budget estimates and also in the matter of application of financial rules generally ; and
- (iii) perform such other duties as may be assigned to him by the Executive Officer.

Note.—In the discharge of these duties the Accountant is expected to keep himself fully conversant with all sanctions and orders passing through the office and with other proceedings which may affect the budget estimates or accounts of actual and anticipated receipts and expenditure.

(3) *Duties of the Cashier.*—The Cashier shall deal with cash after he has furnished such security as may be decided by the Executive Officer. It shall be his primary duty to take the cash to the bank or treasury for credit and also to withdraw the cash therefrom. Keys of the safe, to be built in a strong room in the Cantonment Office on the advice of the Executive Engineer, shall be kept by him. He shall assist the Executive Officer in disbursing pay to the establishment. He shall maintain a subsidiary register in Form Cant. 3-B, if required. He shall render all assistance to the Accountant in writing the Cash Book and shall perform such other duties as may be assigned to him by the Executive Officer.

CHAPTER III.—AUDIT OF CANTONMENT FUND

8. *Audit of Accounts.*—(1) The accounts of the Cantonment Fund shall be audited by the Accountant-General at least once a year and the cost of such audit shall be paid out of the Cantonment Fund concerned at the rates laid down by the Government from time to time.

(2) The Executive Officer shall, at the time of audit cause to be produced all accounts, registers, documents and subsidiary papers which may be required by the Auditor to assist him in his investigations.

9. *Objection Statements.*—The objection statements, issued by the auditor in the course of audit, shall be returned to him promptly, and in any case before the close of audit, with notes showing the action taken or which it is proposed to take to settle the objections raised over the signature of the President. The auditor shall return for further action any items on which final or sufficient action has not, in his opinion, been taken, and shall before leaving, bring to the personal notice of the Executive Officer, items which have not been disposed of.

10. *Audit Note.*—(1) The Accountant-General shall forward a copy of the audit note with his remarks to the President and the Director, within 30 days of the completion of the audit, for necessary action.

(2) The audit note should contain the following certificate :—

“Certified that a copy was kept in my office of the annual account for the year submitted to the Director, with my endorsement No..... dated.....and that the account has been compared with local records and found correct subject to the following remarks.”

11. *Consideration of Audit Note.*—(1) As soon as the audit note has been received in the office of the Cantonment Board, the same shall

forthwith be taken into consideration, and the President shall convene a meeting of the Board to decide upon the action to be taken in regard thereto.

(2) The action taken by the Board on the audit note shall be indicated on an interleaved copy, or on the margin of the audit note, which shall be sent to the Accountant-General, as promptly as possible and at the latest within 60 days of the date of receipt of the note. An annotated copy thereof shall, at the same time be sent to the Director. A similar annotated copy shall be kept in the office of the Cantonment Board, and shall be placed before the audit officer at his next visit.

(3) In cases where, in the opinion of the Accountant-General, suitable action has not been taken on the audit report, he shall send the case for orders, to the Director.

CHAPTER IV.—LOSSES, ACCIDENTS, REMISSIONS AND WRITE OFF

12. *Cantonment Fund Losses.*—(1) Save as provided in sub-rule (2), any loss of Cantonment Fund Money, departmental revenue or receipts, stamps, stores or other property held by or on behalf of the Cantonment Board caused by defalcation or otherwise, which is discovered in a treasury or office or department, shall be immediately reported by the Executive Officer to the President, the Board and the Director, as well as to the Accountant-General, even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as there is reason to believe that there has been a loss ; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated, a further and complete report shall be submitted as to the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible and the prospects of effecting a recovery.

(2) (i) It shall not be necessary to make a report to the Accountant-General in a case where the loss involved does not exceed Rs. 200, unless the features of that case, in the opinion of the Executive Officer, merit a detailed investigation.

(ii) It shall not be necessary to make a report under this rule in a petty case where the loss involved does not exceed Rs. 25.

(3) If the irregularity be detected by audit in the first instance, the Accountant-General will report it immediately to the President and the Director.

(4) The Director, shall, if necessary, cause the matter to be investigated by a Committee of Inquiry, consisting of two officers of the Pakistan Military Lands and Cantonments Service and an officer nominated by the President, who shall arrange for such expert and other evidence as may be required for the purpose of inquiry. When the matter has been fully inquired into by the Committee of Inquiry, a report shall be submitted to the Director, showing the total sum of money lost, the steps taken or circumstances which led to the defalcation or loss, the steps taken or recommended to recover the money and to prevent its recurrence and the disciplinary or any other action recommended as regards the persons responsible. The submission of such reports shall not in any case debar the local authorities from taking any action which may be deemed necessary.

After a Committee of Inquiry under this rule has been set up, no other inquiry by or on behalf of the Board shall be instituted.

(5) Money, value of stores or other property thus lost, may be written off the accounts up to the extent and by the authorities noted below :—

- (a) losses up to Rs. 200 in each individual case, by the Cantonment Board ;
- (b) losses exceeding Rs. 200 but not exceeding Rs. 500 in each individual case, by the Director,
- (c) losses exceeding Rs. 500 in each individual case, by the Government.

Explanation.—The expression "value of stores" used in this sub-rule means book value where priced accounts are maintained, and replacement value in other cases.

(6) Every Government officer or member or servant of the Board connected with cantonment administration, shall realize fully and clearly that he will be held personally responsible for any loss sustained by the Board through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer or member or servant of the Board connected with cantonment administration, to the extent to which it may be proved that he contributed to the loss by his own action or negligence.

(7) Delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc., shall be avoided. Should the administrative authorities (the Executive Officer or President) require the assistance of the Accountant-General in pursuing the investigation, they may call on that officer for all assistance and guidance that may be relevant to the investigation ; and if the investigation is complex and they need the assistance of an expert audit officer to unravel it, they should apply forthwith for that assistance to the Director, who will then negotiate with the Accountant-General for the services of an investigating staff. Thereafter the administrative authorities and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

(8) In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted provided the legal adviser considers that the evidence available is such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

(9) In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of superior officer/official the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

(10) The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of an officer's/official's pecuniary liability it will

After a Committee of Inquiry under this rule has been set up, no other inquiry by or on behalf of the Board shall be instituted.

(5) Money, value of stores or other property thus lost, may be written off the accounts up to the extent and by the authorities noted below :—

- (a) losses up to Rs. 200 in each individual case, by the Cantonment Board ;
- (b) losses exceeding Rs. 200 but not exceeding Rs. 500 in each individual case, by the Director,
- (c) losses exceeding Rs. 500 in each individual case, by the Government.

Explanation.—The expression “value of stores” used in this sub-rule means book value where priced accounts are maintained, and replacement value in other cases.

(6) Every Government officer or member or servant of the Board connected with cantonment administration, shall realize fully and clearly that he will be held personally responsible for any loss sustained by the Board through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer or member or servant of the Board connected with cantonment administration, to the extent to which it may be proved that he contributed to the loss by his own action or negligence.

(7) Delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc., shall be avoided. Should the administrative authorities (the Executive Officer or President) require the assistance of the Accountant-General in pursuing the investigation, they may call on that officer for all assistance and guidance that may be relevant to the investigation ; and if the investigation is complex and they need the assistance of an expert audit officer to unravel it, they should apply forthwith for that assistance to the Director, who will then negotiate with the Accountant-General for the services of an investigating staff. Thereafter the administrative authorities and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

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(9) In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of superior officer/official the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

(10) The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of an officer's/official's pecuniary liability it will

be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer/official, since it should be recognised that the penalty should not be such as to impair his future efficiency.

(11) If the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer/official at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

(12) Steps will be taken to ensure that a cantonment servant concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire from service while the enquiry is in progress.

(13) The fact that cantonment servants who were guilty of fraud or irregularities have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

13. *Accidents.*—Any serious loss of movable or immovable property of the Board, caused by fire, flood, cyclone, earth-quake or any other cause, shall be reported at once by the Executive Officer to the President and the Director. When a full enquiry as to the cause and extent of the loss has been made, a detailed report shall be sent by the Executive Officer along with any remarks, which he may wish to make, to the President and the Director.

14. *Remissions and Abandonment of Claims to Revenue.*—(1) Money due in respect of lands, rent of buildings, conservancy charges, water charges, licence fees, sales of goods, fruits, grass and miscellaneous contracts, which has been ascertained to be irrecoverable may be written off the accounts only with the sanction of—

- (i) the Executive Officer if the amount involved does not exceed Rs. 10 in each individual case ;
- (ii) the Board if the amount involved exceeds Rs. 10 but does not exceed Rs. 50 in each individual case ;
- (iii) the Director, if the amount involved exceeds Rs. 50 but does not exceed Rs. 200 in each individual case ; and
- (iv) the Government in other cases.

(2) Remission of money due in respect of lands, rent of buildings, sales of wood, fruits, grass and miscellaneous contracts may, for special reasons, be sanctioned by—

- (i) the Executive Officer up to Rs. 10 in each individual case ;
- (ii) the Cantonment Board up to Rs. 50 in each individual case ;
- (iii) the Director, up to Rs. 200 in each individual case ; and
- (iv) the Government up to any amount in each individual case.

15. *Infructuous Expenditure.*—Infructuous expenditure already incurred shall be allowed to stand in the accounts but the irregularity in respect thereof may with the sanction of the Government, be condoned or recovery waived, provided that where the amount does not exceed

Rs. 50 in any individual case, the irregularity may be condoned or recovery waived by the Board concerned.

CHAPTER V.—BUDGET ESTIMATES

16. *Submission of Budget Estimates.*—The Executive Officer shall cause to be prepared by the 15th January in each year a budget estimate of receipts to be paid into, and of expenditure to be incurred from, the Cantonment Fund for the ensuing financial year, to be drawn up in Form No. Cantt. 1-B, and place it before the Board for consideration. The Board shall submit the same, after having considered and passed it not later than the 31st of January in each year, to the Director.

Provided that the Board requiring a grant-in-aid shall submit the budget estimate so as to reach the Director, not later than the 20th December each year.

17. *Preparation of Budget Estimates.*—(1) The following general rules shall be observed in preparing the budget estimate :—

- (a) The estimate of income shall be based upon a comparison of the last three years' receipts and, in the case of fixed income, upon the actual demands, inclusive of any arrears due which are likely to be realized. When receipts are rising or falling and the three years' average are deceptive, a rise or fall as the case may be, may be provided in the budget estimate, suitable explanatory notes being added for each important variation.
- (b) The estimate of expenditure on fixed establishments as well as fixed monthly recurring charges on account of rent, allowances, etc., shall be made according to the actual sanctioned scale, irrespective of savings, and shall provide for the gross sanctioned pay without deductions of any kind.
- (c) For contingent expenditure the estimate shall be based upon the average actual expenditure of the past three years, exclusive of any special items of expenditure that may have been incurred during those years.
- (d) The budget estimate shall be framed so as to provide for a closing balance of not less than 10 per cent. of the estimated expenditure. For this purpose, any expenditure that is to be met out of special grants-in-aid, sanctioned by the Government for any specific purpose (excluding the ordinary grants-in-aid sanctioned from year to year to meet the cost of specific services), shall not be taken into account.
- (e) The invested funds of the Board shall not be shown in the opening and closing balances ; but details thereof according to face value shall be given in Appendix 'B' to the budget estimate.
- (f) Details of Provident Fund account shall accompany the budget estimate in Appendix 'C'.

(2) If any important variation in the budget estimate is to be provided for, the Board may, on or before the 1st day of October, submit to the Director, a revised estimate of receipts and expenditure based on the actuals of the first five months of the current financial year. Provided that except in a case of extreme urgency no new item of expenditure shall be included in the revised estimate.

Provided further that when expenditure can be met within the sanctioned estimate by reappropriation under these rules, it shall not be necessary to prepare and submit a Revised Estimate.

(3) No proposals for revision of establishment or for original works shall be sanctioned unless these have been sanctioned by the Board and submitted to the Director, together with details of the revision of establishment or detailed plans and estimates of the works, as the case may be.

Provided that it shall not be necessary to submit to the Director, the detailed plans and estimates in respect of original works costing up to Rs. 1,000 and the same may be sanctioned by the Board.

(4) In cases where he considers it necessary, the Director, or such other authority as he may appoint in this behalf, may, after considering the detailed plans and estimates of original works submitted to him under sub-rule (3), return the said plans and estimates to the Board to be checked by the M.E.S. at the expense of the Board.

(5) While submitting the budget estimates to the Board, the Executive Officer shall clearly state and furnish the details of items of new expenditure or a new grant-in-aid showing the purpose of the expenditure and the exact nature of the conditions on which such proposals are based.

Explanation.—In this rule, the term "new expenditure" shall mean not only the expenditure on all new services, the provision for which has not been previously included in the sanctioned budget of the previous year, but also the expenditure on new items like those involved in additions to or extensions of, an existing service, commitment or facility, e.g., provision for new buildings, etc.

(6) In framing the budget estimates, the estimating authorities should exercise the utmost foresight. All items of receipt and expenditure that can be foreseen should be provided for where necessary, to see that the provision is included under the proper heads. While provisions should be made for all items of expenditure that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessary.

(7) In making estimates in respect of fixed charges, it must be borne in mind that what are called fixed establishments are not irrevocably fixed for all time and should be brought under review from time to time.

(8) In framing estimates for sanctioned establishments whether permanent or temporary, the full amount of pay, including increments, which is likely to be drawn during the year should be provided for.

Suitable provision should be made for leave salary on the basis of past actuals. Provision for those, who are on deputation or otherwise absent and unlikely to return to the strength within the period of the budget, should be excluded, but the names of the personnel on deputation should be shown.

A lump sum deduction should then be made where experience shows that a saving may be anticipated for posts likely to be kept vacant or for other reasons.

(9) Calculation of fixed revenue should be based on actual demand, including arrears and probabilities of realisation during the year. The

arrears and current demand should be separately shown in the column for explanatory notes.

(10) No lump sum provision shall be made in the budget estimates.

18. *Sanction of Budget Estimates and incurring of Expenditure in anticipation of Sanction (A).*—The Director may sanction the budget estimate in full or with such modification as he may consider necessary, or, if the budget estimate, in his opinion, requires major modification for any reason, return it to the Board, together with his opinion, with a direction to re-submit it after further consideration. After the budget estimate is re-submitted, the Director may sanction it in full or with such modification as he may consider necessary.

(B) In the event of the orders sanctioning the budget estimate not being received before the commencement of the financial year, the Executive Officer may, in anticipation of sanction of the budget estimate, authorise expenditure on pay and other fixed or obligatory charges on the basis of that incurred in the last month of the preceding year.

CHAPTER VI.—FINANCIAL POWERS AND SANCTIONING OF EXPENDITURE

19. *Financial Powers of the Executive Officer.*—The Executive Officer shall have power to sanction expenditure out of the Cantonment Fund on repairs, stores, contingencies, and miscellaneous items, as under :—

- (i) in a class I Cantt.—upto Rs. 5000/- in each individual case ;
- (ii) in a class II Cantt.—upto Rs. 2500/- in each individual case ;
- (iii) in a class III Cantt.—upto Rs. 1000/- in each individual case ;

Provided that no expenditure over and above this limit shall be incurred unless the same has been sanctioned by the Board.

Provided further that no expenditure shall be incurred unless it is either :—

- (a) provided for in the original or revised budget estimate as sanctioned, or
- (b) sanctioned by the Director.

20. *Re-appropriations.*—(1) No expenditure shall be incurred for which provision does not exist under any of the heads of the budget estimates, without making provision for the excess by re-appropriation from some other head under which savings are ascertained or anticipated.

(2) Applications for re-appropriation of funds shall be accompanied by a re-appropriation statement in Form No. Cantt. 2-B within the financial year to which the expenditure relates.

21. *Sanction for Re-appropriation.*—The Cantonment Board may—

- (a) with the previous sanction of the Director, re-appropriate any sum from one major head of the budget estimate to another ; and
- (b) re-appropriate any sum from one minor head of the budget estimate to another minor head under the same major head :

Provided that the Board may not—

- (i) re-appropriate funds allotted for original works without the previous sanction of the Director, or

(ii) utilise for other purposes any portion of a grant-in-aid contribution given for a specific purpose.

Explanation.—The following are examples of major and minor heads :—

Major head—I. Rates and Taxes.

Minor head—(a) Octroi.

Major head—A. General Administration.

Minor head—(2) Pay of Establishment.

22. *Inevitable Payments.*—The want of provision in the budget estimates or the temporary exhaustion of the budget allotment under any head, shall not operate to prevent payment or refund of any money, indisputably due by a Board, or to prevent record of any actual payment under its proper head of account. Such claims shall be met by re-appropriation in accordance with rule 21. All liabilities shall be liquidated without delay, and in no circumstances shall a liability be allowed to stand over to be paid from the budget grant of the following year, nor shall payments or refunds be postponed to the last day of a month or of the last month of the financial year.

CHAPTER VII.—RECEIPTS

23. *Receipt of Money.*—All monies received for credit to the Cantonment Fund shall be entered in the general cash book, either directly or through a subsidiary register in Form No. Cantt. 3-B.

24. *Grant of Receipt to the Payer and the Custody of Receipt Books.*—(1) With the exception of grants-in-aid and fines and other monies for which a special receipt form may be prescribed, all monies, received in the office of the Board from persons other than cantonment officials, shall be acknowledged by a receipt in Form No. Cantt. 4-B.

(2) (a) The receipt books shall be machine-numbered and must be kept under lock and key in the personal custody of the Executive Officer or of a person authorised by him in this behalf. Receipt, issue and return of receipt books shall be watched through a register in Form No. Cantt. 7-B.

(b) Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Executive Officer or of a person authorised by him in this behalf.

(c) The receipt books shall be issued in serial order, but no new book shall be issued until all forms in the book sought to be replaced have been used and the same with counterfoils in tact returned. A note as to the return of such book shall be made in the remarks column in Form No. Cantt. 7-B under the dated initials of the issuing official.

(3) The counterfoil of the receipt shall be signed by the cashier, if any, in token of receipt of money, by the official in charge of the general cash book or subsidiary register in token of entries having been made therein, and by the Executive Officer or such other person as he may authorise in this behalf. The receipt shall be signed by the Executive Officer or such other person as he may authorise in this behalf, after he or such persons has verified that the money received has been correctly recorded in the general cash book or in a subsidiary register.

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

Receipts shall be written with indelible pencil in duplicate by means of carbon paper, the carbon copy being retained by the official issuing the receipt, and the original detached and handed to the person making the payment.

When not in use, the official concerned to whom the book is issued shall keep the receipt book under lock and key.

(5) In cases, where payment of cantonment dues is made by cheque, a receipt for the actual cheque only may be given in the first instance in the following form :—

Received from..... Cheque No.....
for Rupees.....drawn on.....
on account of.....

A formal payment receipt in Form No. Cantt. 4-B, shall be issued only after the cheque has been cashed and cleared. Such cheque shall first be entered in a register in Form No. Cantt. 34-B.

(6) In the event of the cheque being dishonoured by the bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash. But the Board 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.

(7) The Executive Officer or any other official shall not 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 lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from a certain person.

(8) In case any unused form in Cantt. 4-B is lost by an official to whom it has been issued a public notice thereof shall be issued by the Executive Officer and the circumstances in which the loss has occurred shall be investigated.

25. *Remittance by Cantonment Official.*—A remittance to the office of the Board, made by a cantonment official shall be accompanied by a duplicate challan in Form No. Cantt. 5-B.

The duplicate foil of the challan, shall be returned to the official concerned, and the original, after it has been initialled by the cashier and official in charge of the general cash book, shall be retained as a voucher in the office of the Board.

25-A. *Accounts of Water Taxes, etc.*—The accounts pertaining to the recovery of water charges under section 234 of the Act, shall be kept in Forms Nos. 31-B and Cantt. 32-B.

CHAPTER VIII.—CUSTODY OF MONEY

26. (1) *Daily Remittance to Treasury.*—(a) All monies received for credits to the Cantonment Fund shall be remitted to the treasury daily or, where this is inconvenient, at regular intervals to be fixed by the Executive Officer.

(b) In no circumstances shall the amount left in the custody of the cashier exceed the security furnished by him and all money in hand on

the last working day of each month shall be remitted on that day. The money shall be accompanied by—

- (i) a Pass Book (*vide rule 28*) ; and
- (ii) a challan in Form No. Cantt. 5-B, or a remittance slip supplied by the Bank in which details of the amount remitted shall be entered.

The entries in the pass book shall be initialled by the Treasury Officer and the pass book returned to the cantonment office, where it shall be preserved as a substitute for vouchers in support of the remittance. The challan shall be retained by the Treasury Officer. The amount shall then be entered in the general cash book under the initials of the Executive Officer.

(2) (a) Whenever the balance in hand is temporarily in excess of the cashier's security, the Executive Officer shall make special arrangements for the safe custody of the same in strong treasure chest, secured double lock, to be built or fixed in a strong room or wall. All the keys of the same lock shall be kept in the same person's custody, and, as a general rule, the keys of one lock shall be kept apart from the keys of the other lock and in a different person's custody. The chest shall not be opened unless both the custodians of the keys are present.

(b) The Director, may authorise a departure from the letter of this rule in any individual case in which either the amount of cash handled or the extent of security furnished by the office cashier, or any other special consideration, may be held to justify the adoption of a simpler and less costly arrangement without impairing the safety of Cantonment Fund money.

(3) *Strong Rooms.*—(i) No place shall be used as a strong room unless it is first certified to be secured and fit for use as such by the Board after obtaining technical advice of the Executive Engineer.

(ii) Where there is no treasury within a Cantonment and money is remitted to the nearest treasury at fixed intervals, the President may arrange to keep the money in safe custody of the quarter-guard of either the civil police or the military.

27. *Remittance to Treasury by Cantonment Official.*—When a remittance is made by an official of the Cantonment Board direct to the treasury for credit to the Cantonment Fund, it shall be accompanied by a challan in triplicate in Form No. Cantt. 5A-B, of which one foil shall be retained in the treasury, and of the other two foils, which shall be returned duly receipted by the treasury, one shall be retained as his receipt by the official who made the remittance, and the other sent to the cantonment office where the amount entered therein shall be brought to account in the general cash book and the copy of the foil preserved in support thereof.

28. *Pass Books.*—All sums paid into the treasury for credit to the Cantonment Fund and all payments made on cheques shall be entered in a pass book in Form No. Cantt. 6-B which shall be sent with each remittance and on the last working day of the month, to the treasury to be written up. At the close of each month, the entries on each side of the pass book shall be totalled and balance struck under the signature of the Treasury Officer. If any mistake is detected in the Treasury

Pass Book, the Executive Officer shall bring it to the notice of the Treasury Officer who shall correct it under his dated initials.

In cases where money is deposited with a bank, any periodical statement of accounts or a pass book supplied by the bank shall be maintained as pass book and kept in the custody of the Executive Officer or such other person as he may authorise in this behalf.

CHAPTER IX.—PAYMENTS

29. *Method of Payment.*—Ordinarily, payment shall be made by cheque. Sums of less than Rs. 100, may be paid from permanent advances, where payment by cheque is not specifically prescribed by these rules.

30. *Payment of Bills.*—(1) Every item of expenditure shall be entered in a bill. All bills must be properly filled in and signed in ink. The amount of each bill shall, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee may, however, be written in figures after the words stating the number of rupees, but in case there being no fractions of a rupee, the word "only" shall be inserted after the number of whole rupees and care must be taken to leave no space for interpolation as in the following examples:—

"Rupees twenty six only", "Rupees twenty-five, 0-4-0".

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

Erasures and overwritings in any bill are forbidden. If any correction be necessary, the incorrect entry shall be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary shall be authenticated under dated initials.

(3) Bills and other vouchers presented for payment shall be scrutinised by the Executive Officer or the person authorised by him in this behalf, and, if the claim is admissible, the authority is good and the signature true and in order, an order to pay shall be made on the bill and signed by the Executive Officer who shall be personally responsible that the bill is complete and affords sufficient information as to the nature of payment, and that the payee actually receives the sum passed and the receipt is a legal quittance.

(4) After the order to pay has been entered on the bill and passed, the payment shall be made either by cheque drawn in the name of payee or subject to rule 29, in cash from the permanent advance. In the former case the requisite entry shall be made in the general cash book and the bill, having been stamped "paid by cheque No..... dated.....", shall be filed. In the latter case, the bill having been stamped "paid in cash" shall be retained in the custody of the holder of the permanent advance and the requisite entry shall be made by him in his permanent advance account.

(5) Every payment order shall be made on a bill, a note being made on the file concerned referring to the number and date of the bill. A reference shall also be made on the bill to the file to which it appertains.

(6) Dates of payment shall be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls, etc.

(7) When the tenderer of a bill requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

(8) *Stamps for Receipts.*—Receipts for all sums exceeding Rs. 20 must be stamped under section 3 read with item 53 of Schedule I of the Stamp Act (Act II of 1899), unless they are exempt from stamp duty. The stamps so affixed shall be defaced.

(9) *Filing of Vouchers.*—Vouchers and challans shall be numbered serially for each month and shall be filed with the sub-vouchers in support of them. Pay bills may be filed separately.

31. *Cheques.*—(1) Cheque books shall be obtained from the Treasury Officer or the Bank, as the case may be.

(2) All cheque books shall be kept locked in the personal custody of the drawing officer, who shall notify to the treasury upon which he draws, the number of cheque book and the number of cheques contained in the book which he, from time to time, brings into use.

(3) On receipt of a cheque book, the drawing officer shall record on it the number of forms it contains. When relieved of his office, he shall take a receipt for the number of cheques made over to his successor, and shall send to the treasury a specimen of the relieving officer's signature.

(4) The loss of a cheque book or a blank cheque form shall be notified to the Treasury Officer promptly.

(5) A Cantonment Board having an account with a bank may notwithstanding anything contained elsewhere in these rules, use deposit slips, cheques and forms issued by the Bank in lieu of cheques, challans, pass book and forms, prescribed hereunder.

32. (1) Every cheque shall be signed by the Executive Officer. In the absence of the Executive Officer or when the Executive Officer is a military officer appointed to officiate as an Executive Officer, cheques shall be signed by the President.

(2) No cheque shall be signed unless required for immediate delivery to the payee, or except as provided in sub-rule (6) of rule 30, be drawn in favour of any person other than the actual payee.

(3) All cheques shall have written across them in words at right angles to the type a sum a little in excess of that for which they are granted.

Example.—Across a cheque drawn for Rs. 39/13, there shall be written "under rupees forty".

No abbreviation in cheques such as "eleven hundred" for "one thousand and one hundred" is permissible.

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

33. Cheques shall be current for three months only after the month of issue. Thus a cheque bearing date any time in January shall be payable at any time up to the 30th April.

After the expiration of this period payment shall be refused at the treasury, and it shall be necessary for the person in whose favour the

cheque was drawn to return it. In the event of a cheque being so returned, no fresh cheque shall be issued, but the lapsed cheque shall be re-dated, and the alteration signed by the drawing officer, a note of the fact of re-dating being entered in red ink in the general cash book against the original entry. The alteration shall in no way affect the accounts, and no further entries shall be made.

34. *Cancellation of Cheques.*—(1) A signed cheque, when cancelled, shall be enfaced or stamped "Cancelled" by the drawing officer, and the fact of cancellation shall be noted in red ink on the counterfoil and across the payment order on the bill or voucher under the initials of the drawing officer. Such cheques shall be preserved under lock and key in the custody of the Executive Officer until the accounts have been audited, when these shall be destroyed by the Auditor, who shall certify to the destruction upon the counterfoil and make a note to this effect in the audit note.

(2) When a cheque is cancelled before the general cash book has been closed for the day upon which the cheque was issued, the entry in the cash book shall be struck out in red ink under the initials of the drawing officer. When a cheque is cancelled after the cash book has been closed, the amount shall be adjusted in the manner prescribed in rule 38(c).

(3) In case the cheque to be cancelled is not in the drawer's possession, he must promptly address the Treasury Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make necessary entries in his accounts.

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

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

(2) If a cheque is lost or destroyed an intimation of the fact shall be given to the Treasury Officer, and when it has been ascertained from the pass-book and by enquiry at the treasury office that the cheque has not been cashed, its payment shall be stopped. The loss of the cheque shall be noted on the counterfoil. If a fresh cheque is not issued in place of the lost cheque, the procedure laid down in sub-rule (2) of rule 34 shall be followed. If a new cheque is issued, its number and date shall be quoted against the original entry in the general cash book with the remark that the original cheque has been lost and the following note shall be made on the counterfoil of this cheque :—

"Issued in lieu of cheque No.....dated.....
lost[destroyed.]"

(3) The provisions of rules 32, 33, 34 and 35 shall apply *mutatis-mutandis* to cheques drawn on a bank.

CHAPTER X.—CASH BOOK

36. *General Cash Book.*—(i) The general cash book shall be in Form No. Cant. 8-B, and shall be closed and balanced daily and shall be

signed by the Executive Officer and, during his temporary absence from the place of duty, by such other officer as he may direct in this behalf. On his return to the place of duty, the Executive Officer shall countersign the cash book.

(ii) The cash book shall be checked and closed regularly. The signing officer shall verify the receipt side item by item with the subsidiary cash register in cases where such register is maintained and with the actual counterfoils of receipts where no such register is so maintained; he shall verify the totalling and initial it as correct. Details of cash in hand on each day shall be given above the signature of the signing officer as under :—

- (a) Imprest.....
- (b) Undisbursed pay.....
- (c) General Revenue.....

Total.....

The Executive Officer shall, by a surprise check on at least two days in each month, personally verify the actual cash (in hand) with the balance shown in the general cash book, and record a signed and dated certificate of verification below the last entry in the general cash book.

(iii) Acknowledgements of payments shall be taken at the time of payment. Payment vouchers shall be numbered consecutively in a separate series for each month and the serial number of each voucher shall be entered in the cash book as soon as the payment transaction is entered in it.

(iv) Cash books shall have their pages machine-numbered. As far as possible, no lines shall be left blank, but if any space on a page of the cash book has to be left blank owing to the whole of the other page of the same folio being written up completely, a diagonal line shall be drawn to cancel the blank space, so that it may not be possible to make any subsequent entries therein. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make any entries already made, such additions shall invariably be attested by the dated initials of the Executive Officer or other officer authorised by him in this behalf.

(v) At the end of each month the receipts and expenditure entered in the cash book shall be compared item by item with the pass book and the balances agreed and the differences, if any, shall be explained in a footnote in the general cash book as under :—

Rs.

Cash Book closing balance.....	
Deduct income not yet credited into the treasury (a).....	
Add amount of uncashed cheques (b).....	
Balance as per pass book.....	
Details of—	
(a)	
(b)	

37. *Classified Abstract.*—(1) For the classification of receipts and expenditure, a classified abstract shall be maintained in Form No. Cantt. 9-B. The Form shall be kept in two volumes, one for income and one for expenditure.

(2) A separate page shall be opened for each item of the budget estimate under which provision has been made, and the receipts and charges appertaining to those items for each day shall be taken, either as they occur or in the aggregate for the day, from the general cash book or from the bills, and entered in the appropriate columns of the abstract.

(3) At the end of each month the totals and progressive totals shall be made under each of the heads of the abstract, any transfer entries which may have been made in accordance with these rules being taken into account.

(4) The monthly totals in the classified abstract shall agree with the relevant Demand and Collection Register and shall be initialled by the Executive Officer.

(5) The Executive Officer may direct the opening of such subsidiary heads of account in the classified abstract as will enable him to furnish any special information required by high authority, and to prove other subsidiary accounts and register.

38. *Transfer Entries.*—Transfer entries, namely, entries by means of which an amount is transferred from one head of account to another, shall be made in the following cases :—

- (a) to correct an error of classification, by deducting an amount from the head to which it has been incorrectly credited or debited, and adding it to the head to which it should have been credited or debited;
- (b) to adjust an advance against a bill for expenditure, by adding the amount to the proper head of expenditure and to the head "Advances" on the receipt side;
- (c) to adjust a recovery of expenditure, in which case the amount recovered shall first be credited to the receipt head "Miscellaneous—other items" and then adjusted by deduction from that head and from the head of expenditure to which it was originally debited;
- (d) to adjust a refund of income made in the year in which the income was originally received, in which case the amount refunded shall first be charged under "Refunds" to the head of expenditure corresponding to the head of receipt to which it was originally credited (or if there be no such head, to "Miscellaneous Refunds") and then adjusted monthly by deductions from that head and from the head of receipt. No adjustment is necessary in the case of refunds of income received in a previous year.

39. (1) Transfer entries shall always be made as soon as the necessity for them is discovered, but no such adjustment shall be made in accounts which have been finally closed for the year.

(2) Every transfer entry shall be entered in Form No. Cant. 10-B showing the head or heads of account to be debited and the head or heads of account to be credited, and the grounds upon which the adjustment is made. The entry shall be initialled by the Executive Officer and shall then be entered in the classified abstract of receipts and expenditure in the place provided.

Explanation.—In the case of the two heads "Advances" on the receipt side and "Deposits" on the expenditure side, entries under which will be mainly on account of adjustment by addition, the items may be entered in the body of the classified abstract instead of at the foot thereof.

CHAPTER XI.—THE ANNUAL ACCOUNT AND MISCELLANEOUS ADVANCES

40. *Annual Account.*—(1) The Executive Officer shall cause to be prepared annually by the 1st of May at the latest, a consolidated financial account called 'the annual account' showing the receipts paid into, and payments made from the Cantonment Fund, classified under the several major and minor heads as contained in the budget estimates.

(2) The total of the details under each head of receipts and expenditure, as given in the annual account shall agree exactly with the figures appearing under the same heads in the classified abstract. For the sake of comparison, the annual account shall also contain the figures of actuals of two previous years.

(3) A certificate signed by the Executive Officer shall accompany the annual account to the effect that the closing balance as shown in the account has been compared with the balance as shown in the treasury pass book and found to be correct.

(4) The annual account shall, as soon as possible after preparation, be forwarded by the Executive Officer, in duplicate, to the Accountant General who shall compare the two copies and forward one copy to the Director, retaining the other copy in his own office for check by the auditor during audit with a view to furnishing the certificate of correctness prescribed by rule 10 (2).

41. A copy of the annual account shall be laid before the Board for information during the month of May and a copy thereof shall be posted on the Notice Board of the Cantonment Office.

42. *Miscellaneous Advances.*—(1) All advances, other than permanent advances and advances from the provident fund, shall be entered in a Register in Form No. Cantt. 11-B. All such advances outstanding at the end of the previous year shall be first entered and thereafter each advance made during the year shall be entered as soon as it is made.

(2) The Executive Officer shall be responsible for the recovery or adjustment of all such advances and shall bring to the notice of the Board twice a year all cases in which the recovery or adjustment has not been made in due time.

(3) When an advance is recovered in cash or adjusted by deduction from a bill or by transfer entry, the amount shall be noted against the original advance in the column for the month in which the recovery or adjustment is made.

(4) Adjustment by bill shall not be made unless such bill has been accepted and passed.

(5) The register shall be balanced at the end of the year and the outstanding balances carried forward to the next year.

43. *Personal Ledger.*—(1) In addition to accounting for all the expenditure incurred, it shall also be the duty of the Executive Officer

to see that no charge is paid twice over, and that budget allotments are not exceeded.

(2) To guard against the possibility of double payments and other irregularities and complications in accounts and also in order to keep a watch on liabilities and their adjustment, a personal ledger may be kept in Form No. Cantt. 12-B, for persons, bodies, departments, units, institutions, etc., with whom business is continuously carried on or a running account is kept.

(3) When work is done for private persons for which payments have to be made to the persons doing the work and recoveries are made from the persons for whom the work is done, separate accounts shall be kept in the personal ledger for the person doing the work and for the person for whom the work is done and cross references given.

CHAPTER XII.—ESTABLISHMENTS

44. *The Scale Register.*—(1) The entire establishment of the Board shall be recorded under the signature of the Executive Officer, in scale register in Form No. Cantt. 13-B.

For the purposes of pay and audit, establishments which are charged under the different major heads of the budget estimates shall be treated as distinct establishments and shall be distributed into "sections", a separate page being allotted to each section in the scale register. The "sections" in the pay bill shall exactly correspond with those in the scale register.

(2) Temporary establishment shall be recorded in the scale register separately from the permanent establishment, the period for which the temporary establishment has been sanctioned being distinctly specified.

Explanation.—Daily labour is not included in the term 'temporary establishment' and is a contingent and not an establishment charge.

(3) All other fixed recurring charges *e.g.*, rents, contributions, grants-in-aid, shall be recorded in a separate page of the scale register.

(4) The Executive Officer shall not authorise payment of charges in respect of establishment and fixed recurring charges unless these have been shown in the scale register.

45. *Revision of Establishment.*—When a change, permanent or temporary, is proposed in the number, designation or pay of appointments in the establishment of the Board, a letter fully explaining the proposals and the conditions which have given rise to them shall, save in the case of the appointment of temporary servants under Rule 9 of the Pakistan Cantonment Servants Rules, 1954 be submitted to the Director.

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 of revision ;
- (iii) details of the number and pay of the appointments which it is proposed to add or modify ;
- (iv) the ability of the Board to meet the additional expenditure from its normal resources ; and

(v) the date or dates from which the proposed changes are to take effect.

Note.—Such proposal shall ordinarily be submitted under this rule at the time of submission of the Budget Estimates.

46. *Proposition Statement.*—(1) Whenever any large scale or complicated proposals are made for the revision of existing establishment or the creation of new establishments (including all proposals which require the sanction of Government), the letter explaining the proposals shall be accompanied by a proposition statement in duplicate in Form No. Cantt. 14-B.

(2) (i) The proposition statement shall relate only to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost will be required to be included.

(ii) Where the pay of any post, existing or proposed, rises from a minimum by periodical increments, the average monthly cost, and not the actual or the commencing cost, must be given. The average monthly cost for the purpose of this rule shall be calculated in the manner prescribed below Fundamental Rule 9(31).

(iii) Allowances attached to the posts affected shall be entered in the proposition statement.

47. *Sanction of Revision of Establishment.*—On receipt of the proposals for permanent or temporary changes in the establishment, the Director may sanction or refuse to sanction any such revision or may sanction it with such modifications as he may consider fit.

48. *Pay Bills of Establishment.*—(1) The pay of the establishment of a Board shall not be drawn or paid by the Executive Officer before the first working day of the month succeeding that by the labour of which it has been earned or on such other day after the first working day of the month as may be convenient, except when specifically directed by the Govrnmnt :

Provided that in cases of dismissal, transfer, resignation or death, pay of servants shall be drawn and disbursed immediately after it becomes due.

(2) The pay of the entire permanent establishment of the Board shall be drawn on one monthly pay bill in Form No. Cant. 15-B.

(3) The pay of all temporary establishment shall be billed for separately in the same Form. and the sanction quoted.

(4) When pay is drawn for a portion of a month only the rate at which and the number of days for which it is drawn, shall be entered in column 1 under the name of the incumbent. Pay, officiating pay and leave salary not drawn but held over for future payment shall be entered in column 7. the reasons for their being held over being briefly noted. Pay, officiating pay and leave salary whether drawn or not shall be entered in columns 3 to 6. When the amount is subsequently drawn on a supplementary pay bill, reference to the drawal shall be given in the original bill from which the charge was withheld in order to prevent a second claim being entertained.

(5) The establishment of each section shall be grouped, marked off by a line and totalled separately in red ink.

(6) Arrears of pay shall not be drawn in the ordinary monthly pay-bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order granting with retrospective effect a new allowance. Such bills may be paid at any time and may include as many items as are necessary.

(7) Officials absent on leave or deputation or under suspension shall be clearly shown as such in the monthly pay-bills and any officiating arrangements that may have been made shall be noted.

(8) Fines shall not be recovered in cash from the pay of establishment but shall be entered in column 8 of the pay-bill.

(9) The wages of daily labourers shall be drawn on muster rolls in Form No. Cant. 23-B.

49. (1) In the case of officials transferred to the service of another Board, or to the service of the Board from Government service or service under local authority, and drawing pay for the first time from the Cantonment Fund, payment shall be made only on production of a last-pay-certificate.

(2) When a cantonment servant is transferred from one cantonment to another, his pay and allowances up to the date of his finally making over charge of his post shall be paid out of the Fund of the cantonment from which he is transferred.

50. Two cheques shall be drawn in payment of a pay-bill, one in favour of the President or Executive Officer, for the net amount payable (column 12 of the pay-bill) and the other in favour of the National Bank of Pakistan or any other bank authorised by Government, or the Postmaster for the subscriptions and contributions to the provident fund (total of columns 11 and 14).

Note.—(i) Income-tax should be credited to Government in accordance with local practice. A cheque for the amount may be drawn in favour of the Income-tax Officer or his nominee, or the amount may be included in the cheque for pay drawn for the establishment and credited into the treasury.

(ii) Care should be taken to see that the amounts representing the contributions to the Provident Fund are posted in the classified abstract under the head H-1 (a).

51. (1) When the pay bill has been drawn, the money shall be promptly disbursed to the payee concerned and their signatures taken in the proper column of the bill which shall be stamped, if necessary, by the payee. If the payee does not present himself before the end of the month, his pay shall be refunded by short-drawal on the next bill and redrawn when he presents himself.

(2) The Officer signing a pay bill shall be personally responsible for all pay and leave salaries drawn thereon until the same have been paid to the proper recipients and the latter have signed acquittance for the same. When the recipient is illiterate his thumb impression or seal shall be taken.

(3) If in any case it is impracticable to obtain the payee's receipt on the pay bill itself, a separate receipt shall be obtained and attached

to the pay-bill, a remark to this effect being made in column 13 of the bill.

52A. *Travelling Allowances.*—(1) Journeys to be undertaken, in the interest of cantonment administration, by cantonment servants including a Medical Officer-in-charge Cantonment General Hospital and a Board's Legal Adviser, shall be authorised by the Executive Officer.

(2) Journeys to be undertaken, in the interest of the cantonment administration, by the Executive Officer shall be authorised by the Director.

(3) Journeys to be undertaken by the President or the members of a Board, in the interest of the cantonment administration may, at the request of the Board, be authorised by Government.

(4) Travelling allowance claims shall be dealt with and paid out of the Cantonment Fund in accordance with the instructions, scales and conditions laid down by Government from time to time.

52B. *Advances on Transfer of Cantonment Services.*—(1) Advances may be made to a cantonment servant under orders of transfer, up to an amount not exceeding one month's pay *plus* the travelling allowance to which he may be entitled. Such advances may be sanctioned by the Executive Officer.

(2) The advances made shall be recorded on the last-pay-certificate. The advance of pay shall be recovered from the servant in not more than three monthly instalments, the recovery commencing from the month in which the servant concerned draws a full month's pay on joining his new appointment. The advance of travelling allowance shall be recovered in full on submission of the travelling allowance bill.

(3) An advance under this rule shall be admissible to a cantonment servant who receives orders of transfer during leave.

(4) The grant of a second advance shall be admissible to a cantonment servant to cover the travelling expenses of any member of his family, who follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.

(5) When a single lump sum advance is drawn to cover the travelling expenses both of the cantonment servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that members of his family do not actually make or complete the journey with him. In such a case the cantonment servant shall certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family (to be specified) who have not yet completed the journey, will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted.

(6) The advance of pay may be allowed to be drawn at the new station soon after the assumption of charge of the new post by the cantonment servant, on production of the last-pay-certificate showing that no advance was drawn at the old station.

(7) The amount of an advance of pay, made to a cantonment servant on transfer shall, on recovery thereof by the Executive Officer of the

cantonment to which he is transferred be refunded to the Fund of the cantonment from which he is transferred.

(8) The transfer travelling allowance of a cantonment servant shall be paid from the Fund of the Cantonment to which he is transferred and, in case of an advance of travelling allowance, the amount of advance shall, after adjustment on the submission by such servant of a Travelling allowance bill, be refunded to the Fund of the cantonment from which he is transferred.

52C. *Advance for the Purchase of Conveyances.*—Advances for purchase of Motor Cars|Motor Cycles|Bicycles may be granted to cantonment servants by the Executive Officer on such terms and conditions as may be laid down by the Director.

CHAPTER XIII.—PROVIDENT FUND ACCOUNT

53. *The Fund.*—(1) All monetary transactions relating to the Provident Fund, established by a Board for its servants, shall be kept distinct and separate from the Cantonment Fund in the manner stated hereinafter in this chapter.

(2) In the case of employees entitled to the benefits of the Pakistan Cantonment Servants Contributory Provident Fund under the relevant rules, the amounts subscribed by the employees and contributions made from the Cantonment Fund shall be noted in the appropriate columns of the pay bill, and shall be paid into the account of the Post Office or National Bank of Pakistan or any other bank authorised by Government in this behalf.

(3) With the exception of a reasonable working balance in the Provident Fund account for meeting casual payments, all moneys shall be invested by the Executive Officer in the manner prescribed by the Government by general or special order in this behalf.

Details of investment out of the Provident Fund shall be entered in the register of provident fund investments in Form No. Cant. 35-B.

(4) The Provident Fund account shall be prepared neatly and accurately.

(5) The account of a subscriber shall be treated as confidential. No information shall be communicated to any other person without the written permission of the Executive Officer who shall not permit this information to be given where it is not required for official use.

(6) All applications for withdrawals (temporary, final or otherwise) shall be disposed of promptly and carefully.

(7) The amount of subscription and contribution throughout the year shall be expressed in whole rupees.

(8) All income from moneys invested under sub-rule (3) shall be credited into and form part of the Cantonment Fund.

54. *Provident Fund Ledger.*—(1) (a) For every subscriber to the Contributory Provident Fund, a separate ledger in Form No. Cant. 16-B (Loose leaf) shall be maintained.

(b) Amounts credited or debited to the Contributory Provident Fund shall, on the same day, be posted in the Ledger. Columns 2, 3 and 7 shall be copied from the pay-bill.

(c) While posting the Ledger, the following details shall be borne in mind :—

(i) column 2—will show the amount of monthly subscriptions ;

(ii) column 3—will show the monthly recovery of advances ;

Note.—The number of instalments, *i.e.*, 1st, 2nd or 3rd shall be noted in the remarks column against the corresponding entry of the month ;

(iii) column 4—will show total of columns 2 and 3 ;

(iv) column 5—will represent, in case of advances (a) the amount of advances paid to a subscriber out of his own subscription, and

(b) withdrawals in lump sum of monthly payments in respect of postal or other insurance cover ;

Note.—(1) Amounts withdrawn from the Provident Fund for payment in lieu of insurance premium shall not be recovered from the pay of the subscriber.

(2) Number and date of order sanctioning the advances, number of instalments in which it is recoverable, amount of each instalment shall be recorded in the remarks column against the corresponding entry of the month.

(v) column 6—will represent the monthly contribution from the Cantonment Fund ;

(vi) column 7—will show authorised deductions under the rules of the Provident Fund, or payments on account of insurance premia.

(2) *Monthly Provident Fund Account.*—(a) A monthly consolidated provident fund account of all subscribers shall be maintained in Form No. Cant. 17-B.

(b) Amounts credited or debited to the Contributory Provident Fund shall, on the same day, be posted in the provident fund monthly account.

(c) At the close of each financial year the balance of the provident fund as shown in the provident fund monthly account shall also tally with the actual balance of Provident Fund in the Bank account plus any amount invested out of the provident fund.

(d) While posting the provident fund monthly account the following details shall be borne in mind :—

(i) column 4—will show the amount at the credit of a subscriber on the last day of the preceding month ;

(ii) column 5—will show the amounts of subscriptions by the subscriber during a month plus the amounts recovered on account of advances ;

(iii) column 6—will represent the amount contributed from the Cantonment Fund ;

(iv) column 7—will show total of columns 4 to 7 ;

(v) column 8—will show :—

(a) the amount credited to Cantt. Fund in case of a dead account or when contribution is not to be paid to a subscriber under the relevant rules ; and

(b) the amount remitted to Government or another cantonment in case of transfer of a subscriber.

(vi) column 9—will show amount paid to a subscriber (as advance or on being relieved from service) or to his nominee.

(vii) column 10—will represent the amount of authorised payment on account of life insurance premium on behalf of a subscriber;

(viii) column 11—will show of columns 8 to 10 ;

(ix) column 12—will represent the amount lying at the credit of a subscriber on the last day of a month i.e., column 7 minus column 11.

55. *Dead Account.*—(1) When an account is declared to be a dead account under the Pakistan Cantonment Servants Contributory Provident Fund Rules, 1954 it shall be closed in the provident fund ledger and in the monthly account. The money shall then be drawn out of the Bank, credited into the Cantonment Fund and entered in the general cash-book as a miscellaneous receipt. If the amount is subsequently claimed, the fact of payment shall be noted against the entry in each account book to avoid a double payment.

(2) The transfer of the provident fund money to the Cantonment Fund shall not alter the fiduciary capacity in which the money is held by the Board or relieve the Executive Officer of the duty of ascertaining the proper person legally entitled to receive such money or of the responsibility of paying the amount to that person.

(3) A register for unclaimed deposits in Form No. Cant. 36-B shall be maintained.

56. *Recovery of Advances.*—(1) (a) Recovery of advances made from the Provident Fund shall be governed by the relevant provisions of the Cantonment Servants Contributory Provident Fund Rules, 1954. Such recovery shall be watched through the ledger of the subscriber. The entries of repayment shall be made from the pay bills. The instalments of the advances as recovered shall be noted in column 11 of the pay-bill and added to the monthly subscription shown therein, a note being made in the remarks column of the pay bill to show how much is on account of recovery of advance and how much on account of the monthly subscription and the number of instalment.

(b) In case of more than one advance, the remarks column of the pay-bill shall show distinctly the number of instalment of each advance. In the provident fund ledger, the recovery of advances shall be shown in column 3 and the advances or withdrawals shall be shown in column 5. The amount of unadjusted advance with the number of instalments still to be paid at the end of the year shall be shown in the appropriate space at the foot of the provident fund ledger.

(2) *Payment Vouchers.*—Payment vouchers shall represent payments made out of the provident fund for :—

- (i) advances for special purposes ;
- (ii) amounts withdrawn for payment of insurance premia, and
- (iii) final withdrawals.

These vouchers shall be filed separately for each year.

CHAPTER XIV.—MISCELLANEOUS CHARGES AND PERMANENT ADVANCE.

57. *Contingent Charges.*—All contingent charges for which forms have not been prescribed elsewhere in these rules, shall be drawn in a contingent bill in Form No. Cant. 18-B.

Explanation.—In this rule, “contingent charges” mean and include all incidental and other expenses which are incurred for the management of an office or which do not fall under any other head of expenditure.

58. *Permanent Advance.*—(1) The Executive Officer or any official authorised in this behalf whose duties cause him to incur petty expenses which must be paid before money can be drawn on a contingent bill may, with the sanction of the Board, be allowed a permanent advance of an amount fixed on the supposition that recoupments will be made at least once a month.

(2) All permanent advances shall be recorded in a register in Form No. Cant. 19-B.

59. (1) Each holder of a permanent advance shall on first receiving it and thereafter on the 1st of April in each year, sign an acknowledgement in these terms :—

“I acknowledge to have in my possession a permanent advance of Rs. which sum is due from and to be accounted for by me”.

(2) On transfer of charge of an office, a similar acknowledgement for the full amount shall be signed by the relieving officer and shall be filed.

60. Each officer holding a permanent advance shall maintain a permanent advance account in Form No. Cant. 20-B in which shall be entered the items of expenditure from the advance as they occur. All sub-vouchers and receipts shall be preserved and assigned a serial number to be entered in the permanent advance account. The headings of the columns shall follow the items in the budget estimates and the serial number of sub-vouchers shall always recommence with No. 1 after each recoupment.

61. When the cash in hand is running low, and at the end of the financial year, whatever the amount in hand may then be, the permanent advance shall be recouped as follows :—

- (i) A red line shall be ruled across the page of the permanent advance account, the total of the items made, and a contingent bill prepared in Form No. Cant. 18-B, in which full details of expenditure shall be given. The contingent bill shall be

supported by sub-vouchers. The official responsible for the permanent advance shall compare the contingent bill with his permanent advance account, initial the grand total in the latter, and having stamped the sub-vouchers as "cancelled" sign the contingent bill, and submit it for payment.

(ii) The recoupment of expenditure from the last recoupment to date, shall always be made in full so that the amount in hand will be the full amount of the advance.

(2) Grant of permanent advances is subject to the following rules :—

- (i) As these advances involve the permanent retention of money outside the treasury, they must not be larger than is absolutely essential.
- (ii) These advances should not be multiplied unnecessarily.
- (iii) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty expenses of all kinds, though it is seldom that they will be needed for other than contingent charges ; thus, if a class IV servant is required to travel by rail, his fare must some times necessarily be advanced from this amount.
- (iv) The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to account for the total amount of the money.

CHAPTER XV.—PUBLIC WORKS—STORES AND STOCK ACCOUNTS

62. *Public works.*—(1) *Classification of works.*—The operations of the Board with regard to public works shall be divided into the following two classes namely :—

- (a) Original Works ; and
- (b) Repairs and maintenance.

Explanation I.—“Original works” shall include—

- (i) all new works and additions or material alterations to existing works, and
- (ii) all repairs to newly purchased or previously abandoned works, which are necessary in order to bring them into use.

Explanation II.—“Repairs” mean all works other than original works and shall include repairs necessitated by fire, flood, earthquake, abnormal storm or other calamity.

(2) Every annual repairs estimate, which is intended to provide for repairs to be carried out annually, such as white-washing, renewing mud-roofs etc., as also for periodical and petty (including quadrennial and occasional) repairs that are necessary to keep the building or road up to a proper state of preservation, shall be prepared from the standard measurement book in Form No. Cant. 22-B.

(3) To facilitate the preparation of estimates for periodical repairs, a standard measurement book shall be kept in the Cantonment Office, showing the detailed measurements of each kind of work.

62A. *Contracts and work orders.*—(1) The works executed by the Board may be carried out by one of the undermentioned methods :—

- (a) departmentally by the employment of daily labour ;
- (b)- by contract, and
- (c) through Government agency—Central or Provincial.

Explanation.—Every work done under an agreement is termed "Contract Work" and every work done through a Government agency is termed "Deposit Work."

(2) Every contract relating to a work shall invariably be in writing and shall be precisely and definitely expressed, shall state the approximate quantity and the quality of the work to be done, the specifications to be complied with, the time within which the work is to be completed, the conditions to be observed, the security to be lodged and terms upon which the payments will be made and penalties exacted with any provisions necessary for safeguarding the property entrusted to the contractor.

(3) Contracts may be of three kinds, *viz.*, lump sum, Schedule and combined.

Explanations.—(a) In a lump sum contract, the contractor engages to execute the work with all its contingencies in accordance with drawings and specifications for a fixed sum.

(b) In a Schedule contract, the contractor undertakes to execute the work at fixed rates, the sum he is to receive depending on the quantities and kind of work done or materials supplied.

(c) A combined contract is a combination of the other two kinds of contracts. In such a contract, a fixed sum is proposed for the completion of the work as specified and a schedule of rate is agreed upon by which to regulate the price to be paid or to be deducted for additions and alternations.

(4) *Enforcement of Terms of Contract.*—The Executive Officer and his subordinate staff are responsible that the terms of contract are strictly enforced, and that no act is done tending to nullify or vitiate a contract.

62B. *Contract Documents.*—Before a work is given out on contract, the Executive Officer must cause to be prepared the necessary contract documents to include :—

- (i) A complete set of drawings showing the general dimensions of the proposed work, and so far as necessary, details of the various parts ;
- (ii) a complete specification of the work to be done, and of the materials to be used, unless reference can be made to some standard specification ;

- (iii) a schedule of quantities of various descriptions of work ; and
- (iv) a set of "conditions of contract" to be complied with by the person whose tender is accepted.

(2) The following fundamental principles are laid down for the guidance of authorities who have to enter into contracts or agreements :—

- (a) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.
- (b) As far as possible contracts in standardized forms prescribed by the Government shall be drawn up. The Government may also prescribe a standard form of a notice of tender.
- (c) Contracts shall, where possible, be executed on one or other of the standard forms, but they may be modified to suit the requirement of any particular case.
- (d) The terms of the contract once entered into shall not be materially varied without the consent of the competent authority.
- (e) No contract involving an uncertain or indefinite liability or any condition of an unusual character shall be entered into without the previous consent of the competent authority. Even in cases where a formal written contract is not made, no order for supplies etc., shall be placed without at least a written agreement as to price.
- (f) Provision must be made/ in contracts for safeguarding Cantonment Fund property entrusted to a contractor.
- (g) Provision shall be made in every contract to enable the Board to cancel it with due notice and without excessive cost.
- (h) Estimates for works shall not be split up to avoid the necessity for obtaining the sanction of higher authority.

Note.—A clause to the effect that the contractor shall be responsible for compensation to any of his workmen under the Workmen's Compensation Act shall invariably be inserted in the contractor's agreement.

62C. Tenders.—(1) Tenders shall invariably be invited in sealed covers in the most open and public manner possible, by advertisement in a local newspaper, or by notice in English and Vernacular, posted in public places, and tenderers shall be given free access to the contract documents. The notices shall in all cases state :—

- (i) The place where and the time when the contract documents can be seen, and the blank forms of tender obtained ; also the amount, if any, to be paid for such forms of tender.
- (ii) The place where, the date and the time when tenders are to be submitted and are to be opened. The limit of notice after first advertisement shall be at least ten days.
- (iii) The amount of earnest money to accompany the tender, and the amount and nature of the security deposit required in the case of the accepted tender.

(iv) With whom, or with what authority, the acceptance of the tender will rest.

(v) Other terms and conditions of the tender.

(2) Authority shall always be reserved to reject any or all of the tenders so received without assigning any reason, and this shall be expressly stated in the advertisement or notice.

(3) (a) At the advertised time and place all tenders received for the same contract shall be opened by the Executive Officer or, in his absence, by the President in the presence of such of the tenders or their agents as may choose to attend.

No tender shall be entertained or accepted from any person directly or indirectly connected with the Board in his capacity as a servant or a member thereof.

(b) A box suitably secured and sealed shall be kept in the Cantonment office for receiving tenders. The key of the box shall remain in possession of the Executive Officer. The box shall be opened in his office as provided in clause (a) of this sub-rule.

(4) (a) Lowest tender shall normally be accepted, unless, for good and sufficient reasons to be recorded in writing, it is decided otherwise. No explanation as to the cause of rejection of a tender shall be offered to the person making a tender.

(b) Every Board shall maintain a list of approved contractors which shall be prepared and revised in such manner as the Government may direct.

(5) No tender for the execution of works of any description shall be received unless accompanied by cash or bank receipt for deposit of cash, as earnest money to the extent which has been notified as necessary by the officer inviting tenders.

(6) The amount of earnest money to be deposited shall be sufficiently large to be a security against loss in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender.

(7) *General conditions.*—(a) The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances :—

(i) when it is necessary to retain the supply of imported materials, in the hands of the Board ; or

(ii) when in the interest of work, or with the object of utilising existing stocks of materials, it is desirable to retain in the hands of the Board the supply of certain materials and a condition to this effect has been inserted in the contract.

In both cases the contract should specify (1) the materials to be supplied for use of the work, (2) the places of delivery and (3) the rates, including the storage rates when the materials are to be issued from stock, to be charged to the contractor for each description of material ; and the contractor should be held responsible for obtaining from the Board all

such materials required for the work and for making payment therefor, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates.

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

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

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

(8) *Schedule of Rates.*—The Pakistan Military Engineering Services Schedule of Rates shall be adopted by all Boards except where Government direct otherwise.

63. *Commencement of work.*—(1) (a) No work shall be commenced or liability incurred in connection with it until approval thereto has been obtained, a properly detailed design and estimate have been sanctioned and provision for funds made.

A proper work order on such form as may be prescribed by the Government will normally be issued for each work.

(b) Verbal orders for the commencement of work are to be deprecated as being liable to misapprehension but in cases where such orders are given these shall always be confirmed in writing as soon as possible.

(2) *Scope of sanction.*—The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite work shall not, without special authority, be applied to carry out additional work not contemplated in the original work or fairly contingent on its actual execution.

(3) *Lapse of Sanction.*—The approval of, or sanction to, an estimate for any work, other than annual repairs, shall, unless such work has been commenced, cease to operate after a period of two years from the date upon which it was accorded.

(4) *Alteration in Design during Construction.*—Where important structural alterations are contemplated, the orders of the original sanctioning authority shall be obtained.

(5) *Due regard to be paid to Public Safety and Convenience.*—In the execution of works every care shall be taken, that the safety and convenience of the public are duly attended to, and that all operations are carried on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges shall, when necessary, be provided and particular attention shall be paid to the adequate lighting at night of all obstructions to public roads and rights of way.

(6) *Order book.*—An order book shall be opened and kept on all important works in which all important orders to the executive subordinate or to the contractor shall be written. The dated initials of the contractor must be obtained and of the subordinate must be entered in token of having read and understood the orders.

Diaries of progress of the work shall also be maintained under the orders of the Executive Officer.

(7) *Revised Estimates.*—When any excess over a sanctioned estimate is foreseen, and there is likely to be unavoidable delay in the preparation of a revised estimate, an immediate report of the circumstances shall be made to the authority whose sanction will ultimately be required. A revised estimate must be submitted when the sanctioned estimate is likely to be exceeded by more than 10 per cent. for any cause whatever, or when material developments or deviations have necessitated revised approval. When a revised estimate is submitted, it must be accompanied by a statement comparing it with the latest existing sanction of competent authority, and by a report showing the progress made to date.

(8) *Original Works—Sanction of.*—All original works shall be sanctioned by the Director, after the detailed estimates and plans have been submitted to him. These plans and estimates shall ordinarily be forwarded at the time of submitting the budget estimates; but in special circumstances these may be submitted separately.

Provided that original works costing up to Rs. 5,000 may be sanctioned by the Board and up to Rs. 2,500 by the Executive Officer.

(9) *Register of Buildings.*—A register of all buildings owned by the Board, shall be maintained in Form No. Cant. 38-B. The value of each separate structure shall be shown separately.

In the case of purchased, acquired and resumed property, the price paid shall be apportioned, if possible, between the various items comprising the property, i.e., the land, main building, servant quarters, compound wall, etc.

If the property is disposed of in any manner, a note to this effect shall be made in the remarks column under the dated initials of the Executive Officer.

(10) *Inspection of Buildings.*—Every building shall be carefully examined once every year by the executive subordinate, such inspection being made in respect of soundness or otherwise of the roof and general condition of the building. The executive subordinate shall also make notes of his inspection.

The register of inspection shall be in the form given below and shall be shown to the officer deputed under Section 47 of the Act.

Form of Register of Inspection

Cantonment.....Name of Building.....

Year	Portion of Building	Inspection Report	
		General condition	Remarks
	Foundation		
	Floors		
	Wall structure		
	Wall surface		
	Roof Beams		
	Roof covering		
	Joinery		
	Painting		
	Fixtures and installations		

Signature

Date

64. *Measurement books.*—(1) Payment for all works done (otherwise than by daily labour) and for all supplies of materials shall be made on the basis of measurements recorded in Measurement Book in Form No. Cant. 22-B.

(2) All Measurement Books belonging to a cantonment shall be numbered serially and a register of these shall be maintained in Form No. Cant. 7-B. in the cantonment office showing the serial numbers of each book, the date of issue and the date of its return, so that its eventual return to the cantonment office may be watched.

(3) Measurements shall be recorded during the progress of the work having regard to the provisions of the following clauses :—

(a) Subject to such subsidiary orders as may be laid down by the Government, detailed measurements shall be recorded only by the executive subordinates in charge of works to whom books have been supplied for the purpose.

Explanation.—For the purposes of this chapter the words "executive subordinates" mean and include the Cantonment Engineer, the Cantonment Overseer, the Cantonment Public Works Overseer and other servants of the Board entrusted with the execution of duties connected with the works.

(b) All measurements shall be neatly taken down only in the measurement book (Form No. Cant. 22-B) and nowhere else.

(c) Each set of measurements shall commence with entries stating—

(i) In the case of bills for work done—

(a) full name of the work as given in the estimate, (b) situation of the work, (c) name of contractor, (d) number and date of his agreement, (e) date of written order to commence work, (f) date of actual completion of work and (g) date of measurement ;

(ii) In the case of bills for supply of materials :—

(a) name of supplier and (b) number and date of his agreement or order, purpose of supply ;

and shall end with the dated initials of the person making the measurements. A suitable abstract shall then be prepared which shall contain, in the case of measurements for work done, the total quantities of each distinct item of work.

(d) The person taking the measurement shall work out and enter in the measurement book the figures for the "contents" column. If the measurements are taken in connection with a running contract account on which work has been previously measured, he shall take care that reference to the last set of measurements is recorded and that, if the entire job or contract has been completed, date of completion is duly noted in the appropriate place. If the measurements taken are the first set of measurements on a running account, or the first and final measurements, this fact shall be suitably noted against the entries in the measurement book and in the latter case, the actual date of completion noted in the appropriate place.

(e) The pages of the measurement book shall be machine numbered. Entries shall be recorded continuously, and no blank page left or page torn out. Any page left blank inadvertently shall be cancelled by diagonal lines, the cancellation being attested and dated under the signature of the Executive Officer.

(f) The entries shall, as far as possible, be made in ink. When this is not possible, the entries shall be made in indelible pencil, and the pencil entries shall not be inked over, but shall be left untouched. The entries in the "contents" column shall be made in ink. No entry shall be erased. If a mistake occurs, it shall be corrected by crossing out the incorrect words or figures and inserting the corrections. The corrections so made shall be initialled and dated.

(g) When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders initialled by the officer who made the measurements, the reasons for cancellation being also recorded.

(h) Each measurement book shall be provided with an index which shall be kept up-to-date.

(4) *Standard Measurement Book.*—If standard measurement books of buildings are maintained in order to facilitate the preparation of estimates for periodical repairs, they may be utilized for the purpose of preparing contractor's bills for such repairs, subject to such subsidiary

instructions as may have been laid down by the Government, so that it may not be necessary to take detailed measurements on each occasion. In maintaining the standard measurement book, the following provisions shall be observed namely :—

- (i) The standard measurement books shall be numbered in an alphabetical series.
- (ii) The entries of measurements (and abstracts thereof) in the standard measurement books shall be recorded legibly in ink and certified as correct by the Executive Officer.
- (iii) The Executive Officer shall inspect the measurement books periodically and shall certify that all the standard measurement books of the cantonment have been inspected by him, that the entries therein have not been tampered with, and that all corrections due to additions and alterations in the buildings have been made in the books and the latter are reliable and up-to-date records ;
- (iv) When a payment is based on standard measurements, the subordinate preparing the bill for payment shall certify that whole of the work or work since the previous running bill, as the case may be, as per standard measurement has been done and that it has not previously been billed for in any shape.

65. *Payments for work done.*—(1) Subject to the terms of the contract and such subsidiary instructions as may be laid down by the Executive Officer to ensure that the works are executed in accordance with the prescribed specifications, plans and drawings, payments for work done shall not be made to the contractor otherwise than on the certificates of the officer-in-charge of the work, as detailed in sub-rules (2) and (3).

(2) Whenever it is proposed to make any intermediate payment, a certificate shall be given by the official-in-charge of the work to the effect that he has satisfied himself that the value of the work done is not less than a specified amount in conformity with contract agreement, that, with the exception of authorised additions and alterations, it has been done, according to the prescribed drawing and specifications and that the Executive Officer, has, by physical inspection, satisfied himself as to the correctness of the certificate.

(3) In the case of final payments, in addition to a record of detailed measurements in respect of additions and alterations, there shall be given a certificate of completion of the work according to the prescribed drawings and specifications signed by the Executive Officer or such other officer as may be authorised by him in such form as may be prescribed by the Government.

(4) *Payment of Contractor's Bills.*—Before the bill of a contractor is prepared, the entries in the measurement book relating to the descriptions and quantities of work or supplies shall be scrutinized by the Executive Officer, and the calculations of "contents" shall be checked arithmetically under his supervision. The bill shall then be prepared from the measurement-book entries. The rates allowed shall be entered either in the abstract of measurement, or in the bill itself. Full rates as per agreement, indent or other order shall be allowed only if the quality of work done or supplies made is up to the stipulated specifica-

tions. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined, or an on-account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

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

Note 2.—As a general rule, payment for supplies is not permissible until the stores have been received and taken on stock.

Note 3.—The page of the measurement book shall be noted on the bill at the time it is passed, and the serial number in the register of works shall be similarly noted at the time the bill is entered in such register.

(5) On receipt of the bill, the Executive Officer shall compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it shall be compared with the previous bill. Memorandum of payments shall then be made up, any recoveries which should be made on account of the work or supply or on other accounts, being shown therein. The Executive Officer shall then record a pay-order specifying both in words and figures, only the net amount payable. A "no demand certificate" shall be obtained from the contractor at the time of making final payment.

(6) *Running Payment.*—When an "on account" bill has been received in the cantonment office and there is likely to be delay in authorising payment for special reasons to be recorded in writing, the Executive Officer may at his discretion, on receipt of an application from the contractor for financial aid in the shape of part payment, make a lump sum advance payment subject to the following conditions :—

- (i) The amount of advance shall not exceed 75 per cent. of the cost of work done.
- (ii) An undertaking shall be obtained from the contractor before the payment is actually made that should the amount of advance paid to him be subsequently found to be more than the cost of the work done in respect of which the advance was paid, he shall refund forthwith the amount overpaid. The Executive Officer shall be responsible for the adjustment of the advance before final payment of the bill.

(7) *Departmental Labour.*—All persons engaged departmentally for the execution of work shall be considered as day labourers and their wages shall be drawn on Muster Rolls.

(8) *Muster Rolls*.—Muster Rolls shall be prepared in Form No. Cant. 23-B and dealt with in accordance with the following rules :—

- (a) One or more muster rolls shall be kept for each work, but muster rolls shall, in no case be prepared in duplicate. It shall be permissible to keep one muster roll for labourers employed upon several small works.
- (b) Labourers may be paid more than once a month and the period covered by each payment may be determined locally ; but separate rolls must be prepared for each period of payment.
- (c) The daily attendances and absences of labourers and the fines inflicted on them shall be recorded daily on the muster roll in such a way as—
 - (i) to facilitate the correct calculation of the net wages of each person for the period of payment,
 - (ii) to render it difficult to tamper with or to make unauthorised additions to, alterations in entries, once made, and
 - (iii) to facilitate the correct classification of the cost of labour by works.
- (d) After a muster roll has been passed by the Executive Officer, payment thereon shall be made as expeditiously as possible. Each payment shall be made and witnessed by the officer-in-charge of the work, who shall certify to the payments individually, at the same time specifying, both in words and in figures, at the foot of the muster roll, the amount paid on each date. If any items remain unpaid, the details thereof shall be recorded on the muster roll.
- (e) All work done through daily labour shall be entered in the measurement book and reference to the pages of the measurement book shall be recorded at the space provided in the muster roll.

When petty repairs to drains and masonry work are done and the repairs are of such a kind that these are not susceptible to measurement, these need not be entered in the measurement book ; but the progress shall be noted in the muster roll under the signature of the Executive Officer.

- (f) The Executive Officer shall carry out a surprise check of all casual labour employed under this rule and initial the muster roll.

(9) *Deposit Works*.—(i) Deposit works are those, which are executed by the Board for and on behalf of private persons, institutions, local bodies and other civil and military departments subject to the general or special orders of the Government.

(ii) Estimated cost of the work and departmental charges shall be paid before any liability is incurred by the Board, unless payment by instalments is authorised by the Board.

(iii) Amount of departmental charges shall be fixed by Government, by general or special order in this behalf.

(iv) Before commencement of the work a written undertaking shall be obtained from the person concerned to the effect that if during the

progress of a work it is found that further funds are needed, the same be deposited by him before expenditure is incurred by the Board in excess of the amount already in deposit.

(v) Preparation of estimates, plans and designs, and execution of deposit works shall be governed by the ordinary rules applicable to the works of the Board.

66. *Register of Works.*—(1) An account of all works, original as well as repairs, shall be kept in a register of works in Form No. Cant. 21-B.

(2) Estimates for works shall be prepared in Form No. Cant. 37-B.

CHAPTER XVI.—STORES.

67. (1) The term 'stores' used in this chapter applies generally to all articles and materials purchased or otherwise acquired for the use of the Board, including not only expendable and issuable articles in use or accumulated for specific purpose, but also articles of dead stock of the nature of plant, machinery, instruments, furniture, fixtures, equipment, stationery and forms.

(2) Expenditure on stores shall be termed as contingent expenditure (except where it is treated otherwise, e.g., stores relating to works) and shall subject to the following sub-rules, be governed generally by the provisions relating to such expenditure.

(3) *Purchase and Acquisition of Stores.*—An authority which is competent to incur contingent expenditure may sanction the purchase of stores in accordance with the provisions contained in the following sub-rules.

(4) Stationery and medical stores shall be purchased preferably through Government sources.

(5) Purchases must be made in the most economical manner in accordance with the definite requirements. Stores shall not be purchased in uneconomical quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents. At the same time, care should be taken not to purchase stores much in advance of actual requirements, if such, purchase is likely to prove unprofitable to the Cantonment Fund.

Where scales of consumption or limits of stores have been laid down by competent authority, the office ordering supply shall certify on the purchase order that the prescribed scales or limits are not exceeded.

(6) Purchase orders must not be split up to avoid the necessity for obtaining the sanction of higher authority with reference to the total amount of the orders.

(7) All stores received shall be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they shall be taken on charge by the Executive Officer or the person authorised by him in this behalf who shall verify that the quantities are correct and their quality good and record a certificate to that effect. The official receiving the stores shall also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

(8) *Register of Movable Property.*—All movable property of a permanent or durable nature such as engines or machines, motor vehicles,

conservancy and road watering carts, lamps, lamp-posts, lawn movers, meters, furniture, etc., shall be recorded and indexed in a register of movable property in Form No. Cant. 25-B, under the initials of the Executive Officer or such other official as he may direct, or in the case of departments under the direct supervision of separate officials, under the initials of those officials. When the property is disposed of finally, by sale or otherwise, the particulars of disposal shall be entered in columns 8—12 under the initials of the Executive Officer or the official authorised by him, as the case may be, who shall be responsible that the register is a complete record of such movable property as is required to be shown therein.

(9) *Stock Books.*—(i) For expendable stores such as public works and workshop, stores, fodder, gram, disinfectants oils, chimneys, spare parts, conservancy stores etc., stock books shall be maintained by the official in charge of the department in Form No. Cant. 26-B, in which a separate page or pages, according to requirements, shall be allotted to each kind of store.

(ii) When any articles are sold to the public or used the entry in column 7 of the stock book shall clearly indicate to whom the things have been sold or on what particular work they have been used, and necessary references shall be given in the remarks column to admit of the recovery or adjustment of the cost being traced to the appropriate account.

(10) When stores are issued from stock for departmental use, manufacture, sale etc., the official-in-charge of the stores shall verify that an indent in the prescribed form has been made by a properly authorised person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it, after making suitable alterations under his dated initials in the description and quality of material, if he is unable to comply with the requisition in full. The indent shall be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgement shall be obtained from the person to whom they are ordered to be delivered or despatched, or from his duly authorised agent.

In case of stores issued to a contractor, the cost of which is recoverable from him, the acknowledgement shall give full particulars of the materials issued, including the recovery rates and the total value chargeable to the contractor.

(11) *Transfer of Charge of Stores.*—In case of transfer, the official-in-charge of stores shall see that the stores in his custody are made over correctly to his successor and a proper receipt taken from him.

(12) *Custody and Accounts of Stores.*—The Executive Officer, or any other official authorised by him in this behalf entrusted with stores of any kind shall take special care for arranging for their safe custody, for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration. Suitable accommodation shall be provided particularly for valuable and combustible stores. He shall maintain properly stock books and registers for stores and prepare correct returns in respect of the stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balances with the book balances and the payment to suppliers etc.

(13) The stock books and registers mentioned in sub-rule (10) shall be determined with reference to the nature of the stores.

(14) A physical verification of all stores and movable property shall be made at least once in every year subject to the condition that the verification is not entrusted to a person who is the custodian, the ledger-keeper, or the accountant of the stores to be verified or who is a nominee of, or is employed under the custodian, the ledger-keeper or the accountant.

The verification must not be left to low paid subordinates and in the case of important stores, it shall be done by the Executive Officer himself.

(15) A consolidated certificate of verification of stores with its results shall be recorded on the stock books and registers, as the case may be.

(16) In making a physical verification, the following instructions shall invariably be observed :—

- (i) Verification must always be made in the presence of the official responsible for the custody of the stores or of a responsible person deputed by him ;
- (ii) all discrepancies noticed shall be brought to account immediately, so that the stores account may represent the true state of the stores ; and
- (iii) shortages and damages, as well as unserviceable stores, shall be reported immediately to the authority competent to write off the loss.

(17) Balances of stores shall not be held in excess of the requirements of a reasonable period or in excess of the maximum limit fixed by the Board. In order to ensure the observance of this rule, a periodical inspection shall be made by a responsible official, who shall submit a report of surplus and obsolete stores to the Board to issue orders for their disposal.

The inspection shall unless there be good reason to the contrary, be made six-monthly in the case of perishable stores and once a year in the case of other stores.

(18) Losses due to depreciation shall be recorded under the following heads, in the relevant stock books or registers, according as they are due to—

- (i) normal wear and tear ;
- (ii) lack of foresight in regulating purchases ;
- (iii) neglect after purchase.

(19) *Sale, disposal and write off of stores.*—(i) Stores which are obsolete, surplus or unserviceable may be disposed of by sale or otherwise under the orders of the Board.

Provided that stores, the initial cost price of which does not exceed Rs. 100 in each individual case, may be disposed of by the Executive Officer.

(ii) Each order declaring stores as unserviceable shall contain the full reasons for condemning them and how the condemned stores are to be disposed of i.e., whether by sale, public auction, destruction or other-

wise. The Executive Officer shall record full particulars regarding all condemned stores in a suitable list from which their disposal can be watched.

(iii) Such surplus stores as are sold to a Government department or a local authority, at their full value, a suitable percentage as determined by the Board shall be added to the book value to cover charges on account of supervision, storage and contingencies.

68. *Estimate of Store.*—(1) The Executive Officer shall cause to be prepared for each department, e.g., public works, conservancy, medical etc., an estimate in the following form for the stores required during the ensuing financial year :—

Description of stores	Balance in hand on —(date)	Number or quantity required	Number or quantity to be purchased	Estimated cost	Remarks

This estimate shall be accompanied by a statement showing how the estimated requirements have been arrived at.

(2) The estimate shall be considered by the Board along with the budget estimates and orders shall be passed thereon.

(3) When the annual estimate has been passed, the Executive Officer may obtain stores as required from time to time up to the amount in the sanctioned annual estimate, subject to the provisions of rule 19.

(4) If any stores are required which are not included in the sanctioned estimate of stores, or in excess of the amount of quantity entered therein, a supplementary estimate shall be prepared and sanctioned by the competent authority.

CHAPTER XVII.—EDUCATION

69. (1) Notwithstanding anything contained in these rules, it shall not be necessary for a receipt to be given in acknowledgement of the payment of school fees or fines, the receipt of which is recorded in the School Attendance Register (Form No. Cant. 41-B) as prescribed under sub-rule (3), and only the totals of the fees and fines respectively received during the months shall be entered in a chalan in Form No. Cant. 5-B and the amount remitted to the cantonment office on the last working day of each month or at such more frequent intervals as the Executive Officer may direct.

(2) *Preparation and Payment of Scholarship Bills.*—(i) Bill for scholarships shall be prepared by the Headmaster of school in Form No. Cant. 39-B and shall be forwarded to the Executive Officer.

(ii) If a scholarship is payable in respect of any portion of the month to any pupil who, at the time of the preparation of the bill, has left the school or is absent from the school owing to sickness or any

other cause and is not likely to return before the end of the month in which the bill is paid, the amount of such scholarship, the period for which it is payable and the name of the pupil shall be entered in red ink in the bill and a deduction of the amount in question shall be made from the total of the Bill, and any amount so deducted shall only be paid subsequently on a separate bill in which reference shall be made to the bill from which the charge was deducted.

(iii) When a bill for scholarship is received in the accounts office of the Board, it shall be dealt with in the usual manner as for the payment of other bills, etc.

(iv) When the amount of a scholarship bill is received it shall be disbursed at once by the Head Master, who shall take the signature of each scholar in the column provided for the purpose in the bill.

(v) If during the month in which the bill is paid, it is not possible to disburse the amount due to any scholar, such amount shall be shown as a receipt by way of refund in the Chalan of receipts (Form No. Cant. 5-B) submitted at the end of the month under the provisions of sub-rule (1).

(3) *Boys' Funds and Attendance Register.*—(i) The Headmaster of every cantonment school in which a Library Fund, Sports Fund, Union Fund or other similar Boys' Fund is maintained, shall maintain a Boys' Funds Cash Book in Form No. Cant. 40-B, on the receipt side of which he shall enter, as received, all subscriptions to the funds recovered from boys or received from any other source, provided that if subscriptions to any fund are recovered from boys regularly every month, account of such subscriptions shall be maintained in the relevant columns of the Register of Attendance (Form No. Cant. 41-B) and only the total amount received by way of subscriptions from boys during a month shall be entered in the Boys' Funds Cash Book (Form No. Cant. 40-B) on the last day of each month.

(ii) Boys' Funds Cash Book and Register of Attendance shall be submitted to the Executive Officer every month for inspection or at such intervals as he may direct.

(iii) All the receipts on account of Boys' Fund shall be deposited into the Post Office or a bank, approved by the Executive Officer in this behalf, such account being operated by the Head Master of the School.

CHAPTER XVIII.—MISCELLANEOUS

70. *Register of Immovable Property.*—A list of immovable property excluding buildings covered by rule 63(9) belonging to the Board shall be maintained in a register in Form No. Cant. 24-B.

The original cost of the property, or valuation made by the Executive Officer, as well as the cost of any additions or alterations made thereto, from time to time, affecting the valuation of the property, shall be recorded in this register. If the property is disposed of in any manner, a note to this effect shall be made in the remarks column under the dated initials of the Executive Officer.

71. *Hospital Accounts.*—The forms, registers, stock books and account books, to be maintained in a cantonment hospital or dispensary, shall be those, prescribed by the Government by general or special order.

The source of supply of these forms and registers shall be specified by the Government.

72. *Cattle Pounds.*—Cattle pound accounts shall be maintained in the forms and registers, prescribed under the Cattle Trespass Act, 1871.

73. *Forms on Payment.*—Account of saleable forms, prescribed under the rules or bye-laws framed under the Act, shall be maintained in a separate stock book (Form No. Cant 26-B). Physical verification of these form shall be made by the Executive Officer or a person authorised by him in this behalf, once a year.

74. *P.O.L. Accounts.*—The account relating to motor Vehicles and their maintenance, and, the account of petrol, oils and lubricants, etc., shall be maintained in the forms as may be prescribed by the Government.

75. *Garden Account.*—(1) In a cantonment in which the Board maintains a garden from which an income can be realised by the sale of garden produce, the official-in-charge of the garden shall keep a Garden Order Book showing details of transactions in the form as may be prescribed by the Government.

(2) A register of all trees belonging to or vesting in the Board shall be maintained in the form as may be prescribed by the Government.

76. *Register of Loans.*—All loans received by the Cantonment Board shall be recorded in a register of loans in Form No. Cant. 27-B, each instalment of the loan, as it is taken, being recorded in column 4. Each entry in the register shall be attested by the Executive Officer. A separate page shall be opened for each loan ; and loans from Government shall be kept distinct from loans received from other sources.

77. *Register of Investments.*—(1) A record of all investments shall be maintained in a register of investments in Form No. Cant. 28-B. Each entry therein shall be attested by the Executive Officer. Government securities shall be kept distinct from other investments, a separate page being allotted to each type of security.

(2) Securities shall be examined and verified by the 31st March of each year, and a certificate of verification shall be given by the Executive Officer.

78. *Register of Deposits.*—(1) All deposits made with a Board, otherwise than in cash, e.g., Government paper or other stock or security bonds, shall be recorded in a security deposit register in Form No. Cant. 29-B. In the case of bonds, if property is hypothecated, a brief description of the property shall be given in the remarks column, and the heading of column 10 shall be changed to "name of depositor".

(2) Deposits in cash shall be noted in a Register of Deposits in Form No. Cant. 11-B. Separate sets of pages shall be set aside for each class of deposit, and each part of the register shall open with the details of the outstanding balances of the previous year as shown in the register of that year.

The deposits received during the year shall then be entered in the proper part as each transaction occurs. At the end of the month a total of the deposits received during it shall be made and the total reconciled with the corresponding figure in the monthly classified abstract and initialled by the Executive Officer.

(3) Repayments in cash or by transfer shall be noted against the original credit in the column for the month in which the refund is made and a total of the postings shall be made at the end of the month and agreed with the corresponding figure in the classified abstract.

(4) Unclaimed deposits, which under rule have not already been transferred to the credit of the Cantonment Fund, shall, on the expiry of three years, be so transferred by transfer entry in the manner described in rule 38(a).

79. *Water Supply.*—In cantonments, where there are water or drainage works, separate accounts shall be maintained as directed by the Government in this behalf.

Receipts and expenditure on account of water supply and drainage shall be calculated and incorporated in the Cantonment Fund accounts.

80. *Statement of dues realised by Courts.*—(1) Courts realizing fines, which under any law in force are creditable to the Cantonment Fund, or arrears of a cantonment tax, shall submit to the Executive Officer, a monthly statement of the sum remitted by them direct into the treasury for credit to the Cantonment Fund. Sums so received shall be brought to account direct from the pass-book into the general cash book, before the latter is closed for the month: provided that, on the receipt of the monthly statement, the entries therein shall be checked with the pass book and any discrepancy reconciled before any entry is made in the general cash book.

(2) In cantonment where the Cantonments Fund is deposited with a bank the fines etc., realized by courts shall be drawn by the Executive Officer monthly from the treasury and credited into the Cantonment Fund. Such fines may also be credited directly to the Cantonment Fund.

(3) If a refund is ordered, a note of the refund shall be made against the original credit entry in the monthly statement concerned before payment of the refund is made.

81. *Stamp Account.*—In order to enable a check to be kept upon the number of stamps expended by each department using stamps upon the business of the Board, a stamp register shall be maintained in Form No. Cant. 30-B. This register shall be used primarily for postage stamps, but this may also be used for revenue or other stamps, separate pages being allotted for each description and columns 5 and 6 being modified as required. The balance of stamps in hand shall be verified once a month by the official-in-charge of the department, who shall make a note of the verification in the remarks column under his signature. This register will also serve the purpose of a despatch register. The Executive Officer shall sign the register once a month.

81A. *Register of Fees for Motor Vehicles Parking Licences.*—A register shall be maintained in Form No. Cant. 33-B of all licences for parking motor vehicles granted, and of all fees for such licences recovered, under rule 39, read with rule 47(c) of the Cantonment Land Administration Rules 1937.

82. *Register of Rent of Buildings.*—A register in Form No. Cant. 42-B shall be maintained in the cantonment office to show the demands, realisations and balances of rents of all demised Cantonment buildings.

83. *Workshops*.—Where a Board maintains a workshop, the officer-in-charge of the workshop, in addition to maintaining a stock book and a register of movable property for tools and plants, shall maintain a workshop work register in Form No. Cant. 43-B, and muster roll of the workmen employed. The Cantonment Engineer or other official authorised by the Executive Officer, shall, not less than once a month, examine the stock books and registers and workshop work register and sign them in token of having done so and shall check the muster rolls on frequent and unexpected occasions.

84. *Street Lighting*.—(1) Agreements for street lighting arrangements shall be drawn up on forms approved by the Government.

(2) A strict vigilance shall be kept in respect of inoperative lights, and the fact kept in view while paying bills on account of street lighting.

(3) In cantonments where oil lamps are used for street lighting or for any other public purpose, in order to enable a check upon the quantity of oil consumed, a scale shall be laid down showing the quantity of oil consumed in a given time by lamps of the different patterns in use in the cantonment. A copy of the sanctioned scale shall be kept in each oil godown. The Executive Officer or official-in-charge of lighting shall periodically check the consumption of oil by comparison with this scale.

85. *Custody of Valuables*.—Government promissory notes when not immediately required and similar valuables shall be kept in the treasury, the keys or the receipt of which shall remain with the Executive Officer.

86. *Arrear Claims*.—(1) Save as provided elsewhere in these rules no claims to pay and allowances of a cantonment servant which are not preferred within six months of their becoming due, shall be paid without the previous sanction of the Director.

(2) Claims against the Cantonment which are barred by time under section 3, read with the First Schedule to the Limitation Act, 1908, or under any other provisions of law relating to limitation, shall only be paid with the sanction of the Government.

87. *Indent for Forms*.—All forms, with the exception of the cheque books, prescribed by these rules or by other rules under the Act shall be obtained from the Controller of Printing and Stationery. On or about such date in each year as may be fixed by the Government in this behalf, an indent, in a form to be obtained from the said Controller shall be sent to that officer for the forms likely to be required during the next twelve months. The cost of the forms supplied shall be paid immediately on receipt of advice from the Controller of the amount due. Six months' reserve of forms may be kept by the Boards.

The cheque books shall be obtained, on payment when necessary, similarly from the treasury.

88. *Progress of Recovery of Revenue*.—The Executive Officer shall keep the Director and Board fully informed of the progress of collection of revenue and of all important variations in such collections as compared with the budget estimates. He shall submit such statements about collection of revenue as may be directed by the Government.

89. *Authority to Issue Sanction.*—All orders conveying sanction to expenditure out of the Cantonment Fund shall be signed by the Executive Officer or, in his absence from station, by the President.

90. *Statement of Monthly Accounts.*—The Executive Officer shall cause to be prepared a monthly statement of receipts and expenditure of the Cantonment Fund and place it along with the statement of arrears of revenue before the Board for information.

91. *Octroi.*—The assessment, collection and refund of octroi, terminal taxes and tolls shall be regulated by the relevant provisions of the Act, and bye-laws framed under clause (3) of Section 282 thereof.

92. *Refunds of Deposits.*—Deposits under the Pakistan Cantonment Electoral Rules, 1952, or on account of earnest money or security of contracts or advance of rent of lands and buildings credited to the Cantonment Fund which are refundable may be refunded by the Executive Officer.

93. *Sinking Fund.*—(1) A Board may constitute a sinking fund for the purpose of repayment of loans, purchase of conservancy or other plants, and to pay off capital works, or expenditure of unforeseen nature.

(2) The Government may require any Board to create such fund for certain specific purposes.

(3) The annual amount of sinking fund shall be withdrawn from the Cantonment Fund and invested in such a manner that it can be withdrawn easily as and when required.

(4) Sinking fund investments shall be entered separately in register of investments in Form Cant. 28-B, distinctly from other investments.

94. *Register of Suits.*—(1) A Register of suits shall be maintained in Form No. Cant. 44-B, in two volumes, one for suits in which the Board, is the plaintiff and one for suits in which the Board is the defendant, and a separate page of the register shall be allotted to each suit.

(2) In the volume of the register of suits in which the Board is the defendant, the amount paid in satisfaction of a decree given against the Board and the date of payment shall be noted in the "remarks" column.

95. *Register of Composition of Offences.*—A register, in Form No. Cant. 45-B, shall be maintained in which the amount of composition fee paid shall be recorded.

The serial number of entries in this register shall always commence from No. 1 for each financial year.

96. *Register of Prosecutions.*—A register of prosecutions shall be maintained in Form No. Cant. 46-B. Through this register, the expenditure on prosecutions the fine imposed by the courts and their credit into the Cantonment Fund shall be watched.

97. *Stationery.*—All expendable articles of stationery received shall be entered in Stationery Stock Book Form No. Cant. 47-B.

All entries in this register relating to the receipt of articles shall be made in red ink.

Note.—Columns 4 to 27 are left blank to be filled in with names of articles received and issued. A specimen form showing how the book is to be kept is shown on page 1 of the book.

98. *Conduct of Auctions.*—Every auction of lease of land and buildings, and of sales of movable and immovable property, trees and stores etc., belonging to the Board, shall be held in the presence of the Executive Officer or such other Officer as he may depute in this behalf.

It shall not be lawful for the members and servants of the Board, either directly or indirectly to bid for, acquire or attempt to acquire, any share or interest in the property leased or sold.

99. *Library Register.*—In every cantonment there shall be maintained a register for all books in Form No. Cantt. 48-B by the official responsible for their custody and maintenance of accounts of the library.

While entering a book in the register, cost of book *plus* any incidental charges such as postage, packing etc., as the case may be, shall be noted in column 8. Serial number of the book in the library register and page number of the register shall be noted on the bill or voucher pertaining to the said book.

100. *Minimum Cash Balance.*—The actual, yearly cash balance of the Cantonment Fund not including invested funds shall not be less than one-tenth of its estimated expenditure (excluding expenditure for which special grants-in-aid have been sanctioned by the Government), except with the previous consent of the Director.

Provided that the Director shall not give his consent unless he is satisfied that the Board will not require a grant-in-aid to bring the cash balance to the proper level in the following year.

101. *Destruction of Records.*—Vouchers, registers and other forms, prescribed in this Code, shall not be eliminated or destroyed otherwise than in accordance with the general rules regulating the retention or destruction of Cantonment account records contained in the First Schedule to these rules.

102. *Elimination of Pies.*—(1) Pies shall be omitted from all salary, establishment and travelling allowance bills and cheques issued on treasuries. All individual items in such cases whether they pertain to salary or allowances of any description, or travelling allowance, or represent deductions or payment of some sort, shall be calculated to the nearest anna, fractions below half an anna being omitted, and half an anna or over being reckoned as one anna.

(2) Pies shall ordinarily be eliminated from all receipts, other than receipt of revenue which are fixed by or under the law.

103. *Interpretation.*—If any question arises regarding interpretation of any rule, the decision of the Government on such question shall be final.

104. *Repeal.*—The Cantonment Accounts Code, 1924, is hereby repealed.

FIRST SCHEDULE

(Rule 101)

RULES REGULATING THE DESTRUCTION OF CANTONMENT ACCOUNTS RECORDS
Class I.—shall be retained permanently :—

- (1) General Cash Book (Form No. Cant. 8-B).
- (2) Cantonment Servants Contributory Provident Fund ledger (Form No. Cant. 16-B).
- (3) Provident Fund monthly account (Form No. Cant. 17-B).
- (4) Register of immovable property (Form No. Cant. 24-B).
- (5) Register of loans (Form No. Cant. 27-B).
- (6) Register of investments (Form No. Cant. 28-B).
- (7) Register of security deposits (Form No. Cant. 29-B).
- (8) Register of Provident Fund investments (Form No. Cant. 35-B).
- (9) Register of unclaimed deposits of Pakistan Cantonment Servants Contributory Provident Fund (Form No. Cant. 36-B).
- (10) Register of Cantonment Fund Buildings (Form No. Cant. 38-B).
- (11) Register of Suits (Form No. Cant. 44-B).
- (12) Library Register (Form No. Cant. 48-B).
- (13) Annual Accounts.
- (14) Standard Measurement Books.
- (15) Assessment Lists.
- (16) Any other records which the Government may direct to be of permanent interest for retention.

Class II.—shall not be destroyed until ten years after conclusion of audit—

- (1) Treasury pass book (Form No. Cant. 6-B).
- (2) Scale register (Form No. Cant. 13-B).
- (3) Pay bill (Form No. Cant. 15-B).
- (4) Register of works (Form No. Cant. 21-B).
- (5) Register of movable property (Form No. Cant. 25-B).
- (6) Stamp account (Form No. Cant. 30-B).
- (7) Demand and collection register of rents of cantonment fund buildings (Form No. Cant. 42-B).
- (8) Registers in the nature of Demand and Collection registers.

(9) Cash Books other than General Cash Book.

Class III.—shall not be destroyed until five years after conclusion of audit.

All records other than those mentioned in Classes I and II.

SECOND SCHEDULE

FORMS

Form Cant.	1-B.—Budget estimate.
Form Cant.	1-B.—(Appendix A)—Statement of original works.
Form Cant.	1-B.—(Appendix B)—Statement of investments.
Form Cant.	1-B.—(Appendix C)—Statement of provident fund account.
Form Cant.	2-B.—Re-appropriation statement.
Form Cant.	3-B.—Subsidiary Cash register.
Form Cant.	4-B.—General receipt.
Form Cant.	5-B.—Chalan in duplicate.
Form Cant.	5A-B.—Chalan in triplicate.
Form Cant.	6-B.—Treasury pass book.
Form Cant.	7-B.—Register of <u>Receipts Books</u> <u>Measurement Books</u>
Form Cant.	8-B.—General cash book.
Form Cant.	9-B.—Classified abstract.
Form Cant.	10-B.—Transfer entry form.
Form Cant.	11-B.—Register of advances or deposits.
Form Cant.	12-B.—Personal ledger.
Form Cant.	13-B.—Scale register.
Form Cant.	14-B.—Proposition statement.
Form Cant.	15-B.—Pay bill.
Form Cant.	16-B.—Cantonment Servants Contributory Provident Fund ledger.
Form Cant.	17-B.—Provident Fund monthly account.
Form Cant.	18-B.—Contingent bill.
Form Cant.	19-B.—Register of permanent advances.
Form Cant.	20-B.—Permanent advance account.
Form Cant.	21-B.—Register of works.
Form Cant.	22-B.—Measurement book.

SECOND SCHEDULE—contd.

Form Cant. 23-B.—Muster roll.

Form Cant. 24-B.—Register of immovable property.

Form Cant. 25-B.—Register of movable property.

Form Cant. 26-B.—Stock book.

Form Cant. 27-B.—Register of loans.

Form Cant. 28-B.—Register of investments.

Form Cant. 29-B.—Register of security deposits.

Form Cant. 30-B.—Stamp Account.

Form Cant. 31-B.—Water $\frac{\text{Tax}}{\text{Rate}}$ Demand and Collection Register.

Form Cant. 32-B.—Statement showing monthly figures of realizations and collections and audit charges, etc.

Form Cant. 33-B.—Register of Fees for Motor Vehicle Parking Licences.

Form Cant. 34-B.—Register of cheques received.

Form Cant. 35-B.—Register of Provident Fund investments.

Form Cant. 36-B.—Register of unclaimed deposits of Pakistan Cantonment Servants Contributory Provident Fund.

Form Cant. 37-B.—Form of Public Works Estimate.

Form Cant. 38-B.—Register of Cantonment Fund Buildings.

Form Cant. 39-B.—Scholarship Bill.

Form Cant. 40-B.—Boys' Funds Cash Book.

Form Cant. 41-B.—Register of Attendance.

Form Cant. 42-B.—Demand and collection register of rents of Cantonment Fund buildings.

Form Cant. 43-B.—Workshop Work Register.

Form Cant. 44-B.—Register of Suits.

Form Cant. 45-B.—Register of composition of offences.

Form Cant. 46-B.—Register of Prosecutions.

Form Cant. 47-B.—Stationery Stock Book.

Form Cant. 48-B.—Library Register.

BUDGET ESTIMATE

OF

RECEIPTS OF THE EXPENDITURE CANTONMENT FUND

FOR THE

FINANCIAL YEAR 19 -19 .

Budget Estimate of Receipts of the..... Cantonment Fund for the financial year 19 -19 .—contd.

Heads of Receipts	Average 19 19 to 19 19 (past three years)	Actuals, 19 19 (past year)	ESTIMATES, 19 19 (Current Year)		Esti- mate 19-19 (ensu- ing year)
	Original	Revised			
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—RATES AND TAXES					
(a) Octroi					
(b) Tax on the annual value of lands and buildings					
(c) Tax on animals and vehicles					
(d) Tax on trades and professions					
(e) Tolls (on roads and ferries)					
(f) Water-rate and/or water-tax					
(g) Conservancy or scavenging tax					
(h) Other taxes*					
TOTAL OF I ..					
II.—REALIZATION UNDER SPECIAL ACTS					
(a) Pounds					
(b) Hackney-carriages					
(c) Other sources*					
TOTAL OF II ..					
III.—REVENUE DERIVED FROM PROPERTY AND POWERS APART FROM TAXATION					
(a) Land—					
(1) Sale proceeds of land					
(2) Rent from land the property of Government—					
(i) Premia on leases					
(ii) Rents from leases					
(iii) Proceeds from licences					
Carried over					

*To be specified in detail.

Explanatory Remarks

Wetland synthesis and model

Budget Estimate of Receipts of the.....Cantonment Fund for the
financial year 19 -19 .--contd.

Heads of Receipts	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mates 19 -19 (ensu- ing year)
			Original	Revised	
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..					
III.—REVENUE DERIVED FROM PROPERTY AND POWERS APART FROM TAXATION— <i>contd.</i>					
(3) Rent from land other than the property of Government					
(4) Sale of trees, fruit, grass, wood, etc. ..					
(5) Public gardens receipts					
(6) Other items*					
(b) Buildings—					
(1) Income from buildings the property of Government					
(2) Income from buildings other than the property of Government—					
(i) Sarais					
(ii) Rest-houses					
(iii) Dak bungalows					
(iv) Other buildings*					
(3) Sale proceeds of buildings other than the property of the Government ..					
(4) Income from surveys and building plan etc					
(c) Conservancy receipts (other than Taxes and Rates)—					
(1) Sale-proceeds of night-soil and sweepings					
(2) Other Receipts*					
(d) Fines under Cantonment and other Acts ..					
(e) Fees and revenue from educational institutions					
Carried over ..					

*To be specified in detail,

Explanatory Remarks

Budget Estimate of Receipts of the.....Cantonment Fund for the
financial year 19 -19 -contd.

Heads of Receipts	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate 19 -19 (ensu- ing year)
			Original	Revised	
		Rs.	Rs.	Rs.	Rs.
Brought forward ..					
III.—REVENUE DERIVED FROM PROPERTY AND POWERS APART FROM TAXATION—contd.					
(f) Fees and revenue from medical institutions.					
(g) Income from markets and slaughter-houses—					
(1) Markets					
(2) Slaughter-houses					
(h) Other revenue—					
(1) Warrant fees					
(2) Distraint fees					
(3) Copying fees					
(4) Registration fees					
(5) Licence fees					
(6) Bonded ware house receipts ..					
(7) Sale of water—					
(i) Sale proceeds of water ..					
(ii) Rent of meters ..					
(iii) Other items*					
(i) Fairs—					
(1) Other Items*					
(j) Income from investments					
(k) Conservancy services rendered to :—					
(i) R. P. N.					
(ii) Army					
Carried over ..					

*To be specified in detail.

Explanatory Remarks

Budget Estimate of Receipts of the Cantonment Fund for the
financial year 19 -19 —contd.

Heads of Receipts	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate 19 -19 (ensu- ing year)
	Original	Revised			
		Rs.	Rs.	Rs.	Rs.
Brought Forward ..					
III.—REVENUE DERIVED FROM PROPERTY & POWERS APART FROM TAXATION— <i>contd.</i>					
(k) Conservancy services rendered to— <i>contd.</i>					
(iii) R. P. A. F.					
(iv) Ordinance					
(v) Central Government excluding Defence Services					
(vi) Provincial Government					
(vii) Others					
(l) Income from Provident Fund Accounts ..					
(m) Income from administration of Food Laws ..					
TOTAL OF III ..					
IV.—MISCELLANEOUS					
(a) Recoveries on account of services rendered to private individuals					
(b) Receipts from elections					
(c) Other Items*					
TOTAL OF IV ..					
TOTAL RECEIPTS FROM LOCAL SOURCES					
V.—GRANTS AND CONTRIBUTIONS					
(a) Grants-in-aid from the Central Government—					
(i) Ordinary					
(ii) Special					
(b) Contributions from other sources—					
(i) Provincial Government					
(ii) Other Sources					
TOTAL OF V ..					
TOTAL INCOME FROM ALL SOURCES ..					

*To be specified in detail.

Explanatory Remarks

Subject to short

THE GAZETTE OF PAKISTAN

has authority to issue a public notice to any person or persons who have been guilty of any offence against the law relating to the protection of forests and the preservation of game and birds, and to impose a fine not exceeding Rs. 1000 or imprisonment for a term not exceeding six months or both.

17. PROTECTION

IV. OF FORESTS

Sampled areas

STATE OF GUJARAT

Notices of 10 days have been issued and copies have been issued to the concerned authorities in the State.

Notices have been issued.

General to concerned

authorities

REDAWAH

CHITTAGONG

Notices have been issued and copies have been issued to the concerned authorities.

Notices have been issued and copies have been issued to the concerned authorities.

budget Estimate of Receipts of the Cantonment Fund for the financial year 19 19 —concl'd.

Heads of Receipts	Average 19 - 19 to 19 - 19 (past three years)	Actuals- 19 - 19 (past year)	ESTIMATES, 19 - 19 Current Year		Esti- mate 19 - 19 (ensu- ing year)
	Original	Revised			
	Rs.	Rs.	Rs.	Rs.	Rs.
VI.—EXTRAORDINARY AND DEBT					
(a) Sale proceeds of Government securities and withdrawals from Savings Bank					
(b) Loans from Government					
(c) Realisation from sinking funds for repayment of loans					
(d) Advances of pay, travelling allowance, etc...					
(e) Deposits					
TOTAL OF VI ..					
TOTAL OF I TO VI ..					
Opening Balance ..					
GRAND TOTAL ..					

Certified that the budget estimates have been considered and passed by the Cantonment Board *vide* its Resolution No....., dated.....

Executive Officer, Cantonment.

Dated.....

President, Cantonment Board.

GOVERNMENT OF PAKISTAN,
MINISTRY OF DEFENCE,
RAWALPINDI.

SANCTIONED

No.....

Dated.....

Director, Military Lands and Cantonments.

Explanatory Remarks

Budget Estimate of Expenditure of the.....Cantonment Fund
for the financial year 19 -19 .

Heads of Expenditure	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (Past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate 19 -19 (ensu- ing year)
			Original	Revised	
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GENERAL ADMINISTRATION					
(1) Cost of half pay of Executive Officer and proportionate leave and pension contribution					
(2) Pay of Establishment					
(3) Conveyance allowance					
(4) Other allowances					
(5) Contingencies					
TOTAL OF A ..					
*B—COLLECTION OF REVENUE					
(1) Octroi—					
(a) Establishment					
(b) Contingencies					
(2) Other taxes—					
(a) Establishment:					
(b) Contingencies					
(3) Miscellaneous Revenue—					
(a) Establishment					
(b) Contingencies					
TOTAL OF B ..					
C.—REFUNDS					
(1) Octroi					
(2) Other taxes					
(3) Miscellaneous refunds					
TOTAL OF C ..					

*To be specified in detail.

Explanatory Remarks

Budget Estimate of Expenditure of the.....Cantonment Fund
for the financial year 19 -19 .—contd.

Heads of Expenditure	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate 19 -19 (en- suing year)
			Original	Revised	
		Rs.	Rs.	Rs.	Rs.
D.—PUBLIC WORKS					
(1) Original Works—					
(a) Buildings			
(b) Roads			
(c) Drainage			
(d) Water-supply			
(e) Stores			
(f) Miscellaneous public improvements ..					
(2) Maintenance and repairs—					
(a) Buildings			
(b) Roads			
(c) Drainage			
(d) Water-supply			
(e) Stores			
(f) Miscellaneous public improvements ..					
(3) (a) Establishments			
(b) Contingencies*			
TOTAL OF D ..					
E.—PUBLIC SAFETY & CONVENIENCE					
(1) Fire—					
(a) Establishment			
(b) Contingencies			
Carried over ..					

*To contain separately details about allowance in all cases.

Explanatory Remarks

Budget Estimate of Expenditure of the..... Cantonment Fund
for the financial year 19 -19 —contd.

Heads of Expenditure	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate 19-19 (ensu ing year)
			Original	Revised	
Brought forward ..		Rs.	Rs.	Rs.	Rs.
E.—PUBLIC SAFETY AND CONVENI- ENCE—contd.					
(2) Lighting—					
(a) Establishment					
(b) Contingencies					
(3) Dak bungalows, rest-houses and Sarais—					
(a) Establishment					
(b) Contingencies					
(4) Markets and slaughter-houses—					
(a) Establishment					
(b) Contingencies					
(5) Pounds—					
(a) Establishment					
(b) Contingencies					
(6) Arboriculture, public gardens, tree-tending, forests, etc.—					
(a) Establishment					
(b) Contingencies					
(7) Destruction for wild or rabid animals—					
(a) Establishment					
(b) Contingencies					
(8) Other items					
TOTAL OF E ..					

*To contain separately details about allowance in all cases.

Explanatory Remarks

*Budget Estimate of Expenditure of the.....Cantonment Fund
for the financial year 19 -19 .—contd.*

Heads of Expenditure	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate, 19 -19 (ensu- ing year)
			Original	Revised	
		Rs.	Rs.	Rs.	Rs.
F.—PUBLIC HEALTH					
(1) Hospitals and Dispensaries—					
(a) Establishment		
(b) Contingencies		
(2) Vaccination—					
(a) Establishment		
(b) Contingencies		
(3) Registration of births and deaths—					
(a) Establishment		
(b) Contingencies		
(4) Latrines, drainage, conservancy and scavenging—					
(a) Establishment		
(b) Contingencies		
(5) Water-supply—					
(a) Establishment		
(b) Contingencies		
(6) Watering of roads and drains—					
(a) Establishment		
(b) Contingencies		
(7) Epidemics, etc.—					
(a) Establishment		
(b) Contingencies		
Carried over		..			

*To be specified in detail.

Budget Estimate of Expenditure of the.....Cantonment Fund
for the financial year 19 -19 .—contd.

Head of Expenditure	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate, 19 -19 ensu- ing year)
			Original	Revised	
Brought forward ..		Rs.	Rs.	Rs.	Rs.
F.—PUBLIC HEALTH—contd.					
(8) Fairs and festivals—					
(a) Establishment					
(b) Contingencies					
(9) Conservancy services rendered to—					
(i) R. P. N.					
(ii) Army					
(iii) R. P. A. F.					
(iv) Ordnance					
(v) Central Government excluding De- fence Services					
(vi) Provincial Government					
(vii) Others					
(10) Administration of Food Laws—					
(a) Establishment					
(b) Contingencies					
(11) Other items					
TOTAL OF F ..					
G.—PUBLIC INSTRUCTION					
(1) Primary and Secondary School—					
(a) Establishment					
(b) Contingencies					
(c) Contributions and grants-in-aid to educational institutions.					
(2) Libraries, museums, menageries, etc. ..					
TOTAL OF G ..					

*To be specified in detail.

Explanatory Remarks

Budget Estimate of Expenditure of the.....Cantonment Fund
for the financial year 19 -19 .—contd.

Heads of Expenditure	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 Current Year)		Esti- mate, 19 -19 (ensu- ing year)
	19 -19	19 -19	Original	Revised	
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—CONTRIBUTIONS FOR GENERAL PURPOSES					
(1) Provident Fund—					
(a) Contribution					
(b) Gratuity and Rewards					
(2) Charitable and medical institutions ..					
(3) Municipalities or Local Boards					
(4) Central or Provincial revenues towards (services of) Government servants lent to the Cantonment Board, other than the E. O.					
(5) Other contributions					
TOTAL OF H ..					
I.—GRATUITIES ANNUITIES					
J.—SURVEY OF LAND					
K.—AMOUNT CREDITED TO HEAD					
Military Engineer Service on account of—					
(1) Proceeds from water tax and or rate ..					
(2) Cost of water supplied under an agreement ..					
TOTAL OF K ..					
L.—MISCELLANEOUS					
(1) Charges on loans					
(2) Discount					
(3) Cost of work done for private individuals ..					

*To be specified in detail.

Budget Estimate of Expenditure of the.....Cantonment Fund
for the financial year 19 -19 .—contd.

Heads of Expenditure	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate 19 -19 (ensu- ing year)
			Original	Revised	
		Rs.	Rs.	Rs.	Rs.
Brought forward ..					
L.—MISCELLANEOUS—contd.					
(4) Office and miscellaneous expenses—					
(a) Stationery					
(b) Printing					
(c) Official postage and postage labels ..					
(d) Telegrams					
(e) Books, periodicals and maps ..					
(f) Charges on account of indigent persons sent to Pasteur Institutes or mental hospitals for treatment.					
(g) Law charges					
(h) Rents, rates and taxes					
(i) Charges for audit of cantonment fund accounts					
(j) Census					
(k) (i) Election expenses					
(ii) Refund of election deposits ..					
(l) National Festivals and celebrations ..					
(m) Miscellaneous					
(5) Payments to Central Government in respect of—					
(i) Lands leased					
(ii) Lands entrusted to the management of the Cantonment Board					
(iii) Lands given under Rule 40 of the Cantonment Land Administration Rules, 1937					
(iv) Forests					
(v) Lands in Class "C"					
(6) Taxes to Central and Provincial Governments					
(7) Cost of acquisition, resumption and purchase of lands and buildings					
(8) Land Administration in Bazar areas—					
(a) Establishments					
(b) Contingencies					
TOTAL OF L ..					

*To be specified in detail.

Budget Estimate of Expenditure of the.....Cantonment Fund
for the financial year 19 -19 .—concl.

Heads of Expenditure	Average 19 -19 to 19 -19 (past three years)	Actuals, 19 -19 (past year)	ESTIMATES, 19 -19 (Current Year)		Esti- mate 19 -19 (ensu- ing year
			Original	Revised	
M.—BURIALS AND BURIAL GROUNDS		Rs.	Rs.	Rs.	Rs.
(a) Establishment					
(b) Contingencies					
TOTAL OF M ..					
TOTAL EXPENDITURE A TO M ..					
N.—EXTRAORDINARY AND DEBT					
(1) Investments—					
(a) In securities (other than for sinking fund)					
(b) Savings Bank					
(2) Payments to sinking fund					
(3) Repayments of loans					
(4) Advances of pay, travelling allowance, etc.					
(5) Deposits					
TOTAL OF N ..					
TOTAL OF A TO N ..					
Closing balance					
GRAND TOTAL ..					

Certified that the budget estimates have been considered and passed by the Cantonment Board, *vide* its resolution No.....dated.....

Executive Officer,.....Cantonment.

President, Cantonment Board.

Dated.....

Government of Pakistan,
Ministry of Defence,
RAWALPINDI.

SANCTIONED.

Director, Military Lands
and Cantonments.

No.....

Dated.....

Explanatory Remarks

Form No. Cant. 1-B, Appendix 'A'
(To be kept in manuscript)

.....Cantonment.

Original works recommended in order of urgency in the Financial year 19 -19

Serial No.	Description of work	Estimated cost	Amount previously expended	Amount required to complete	Estimated annual income			Estimated cost of upkeep and repairs	Net income	Remarks
					19 -19	19 -19	19 -19			
1	2	3	4	5	6	7	8	9	10	

1. Columns 7, 8 and 9 shall be completed for remunerative works only and shall be based on column 2.

2. Remunerative works shall be shown separately from non-remunerative ones.

3. A reference to the order sanctioning the work shall be quoted in 'remarks' column.

Executive Officer

Dated.....

President, Cantonment Board.

Form No. Cant. I-B, Appendix 'B'

[Rule 17 (1) (e)].

(To be kept in manuscript).

Statement showing the actual investment of the Cantonment Fund together with the probable additions to, or reductions thereof, as well as the income actually realised or expected to be realised therefrom during the period shown.

Year	Opening balance (face value)	Amount invested or proposed to be invested (face value)	Total	Amount withdrawn or intended to be withdrawn (face value)	Closing balance (face value)	Income	Particulars of investment		With whom deposited	Remarks								
							1	2	3	4	5	6	7	8	9	10		
Preceding financial year	..																	
Current financial year	..																	
Ensuing financial year	..																	

Executive Officer.

President, Cantonment Board.

(To be kept in manuscript)

Statement of Provident Fund Account ofCantonment for the year 19 -19 .

Year	Opening balance	Subscrip-tions and recovery of advances	Contri-bu-tion from Canton-ment Fund	Total	Amount of working balance in the Savings Bank Account	Investments (face value)	Total	Remarks
1	2	3	4	5	6	7	8	9
Past year 19 -19 .								
Current year 19 -19 .								
Ensuing year 19 -19 .								

Executive Officer.

President, Cantonment Board.

Form No. Cantt. 2-B.

[Rule 20 (2) J

{ To be printed on foolscap lengthwise }

Statement of proposed re-appropriations in the Cantonment Fund Budget Estimate for 19 -19

.....Cantonment.

HEADS OF ACCOUNT PROPOSED TO BE INCREASED

HEADS OF ACCOUNT AFFECTED BY THE PROPOSAL

HEADS OF ACCOUNT PROPOSED TO BE DECREASED

Major Head	Minor head and sub-head	Amount of original grant	Amount and authority for any re-appropriation by which original grant may have been increased or decreased	Major Head	Minor head and sub-head	Amount of original grant	Amount and authority for any re-appropriation by which original grant may have been increased or decreased	Major Head	Minor head and sub-head	Amount of original grant	Amount and authority for any re-appropriation by which original grant may have been increased or decreased	Major Head	Minor head and sub-head	Amount of original grant	Amount and authority for any re-appropriation by which original grant may have been increased or decreased
1	2	3	4	5	6	7	8	9	10	11					

Executive Officer.

Dated.....

President, Cantonment Board.

Dated.....

Form No. Canntt. 3-B.

(Rule 23) (To be kept in manuscript)

SUBSIDIARY CASH REGISTER

Form No. Cantt. 4-B. Form No. Cantt. 4-B.
[Rule 24 (1)] [Rule 24 (1)]

[Rule 24 (1)]

To be printed on footscap long quarts 13-1/2" x 4-1/2" one side on loose sheets.)

Counterfoil)

Executive Officer.
Cash book poster.

Executive Officer.

CHALAN FOR REMITTANCE OF MONEY TO THE TREASURY				CHALAN FOR REMITTANCE OF MONEY TO THE TREASURY			
DUPLICATE				TRIPPLICATE			
(To be retained in the Treasury)				(To be returned to the person making payment)			
..... Treasury, dated 19 Treasury, dated 19 .			
By whom brought	On what account	Amount	By whom brought	On what account	Amount	By whom brought	On what account
		Rs. A. P.			Rs. A. P.		Rs. A. P.
Total in words ..			Total in words ..			Total in words ..	
Notes (see reverse) Gold .. Silver, nickel and copper.			Notes (see reverse) Gold .. Silver, nickel and copper.			Notes (see reverse) Gold .. Silver, nickel and copper.	
Total ..			Total ..			Total ..	
Cash received.				Cash received.			
Examined and entered.				Examined and entered.			
Treasurer.	Accountant.	Treasurer.		Accountant.	Treasurer.		Accountant.
Treasury Officer.				Treasury Officer.			

Form No. Canitt. 6-B.

(Rule 28)

(To be printed on half foolscap lengthwise)

TREASURY PASS BOOK

.....Cantonment.

Form No. Cantt. 7-B.

[Rules 24 (2) (a) & 64 (2)]

(To be printed on open foolscap)

REGISTER OF
RECEIPT BOOKS
MEASUREMENT BOOKS

Serial No.	Date	Balance in hand of books	Book Number of receipt/ measurement book received	Total	Date of issue	Serial No. of book issued	Name and Designation of subordinate to whom issued	Signature of official receiving the Book	Date of return	Initials of Executive Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

Note.—Separate volumes shall be maintained for Receipt Books and Measurement Books.

Form No. Can't. 8-E.

(Rule 36)

(To be printed on open footscap)

RECEIPTS]

GENERAL

CASH BOOK

EXPENDITURE

Form No. Cannt. 9.B.

(Rule 37)

(To be printed on open foolscap or demy)

CLASSIFIED ABSTRACT

.....Cantonment.

Sub-Head	Major Head	Budget Provision Rs.
.....

Initials of Executive Officer and Date.

Form No. Cantt. 10-B.

[Rule 39 (2)]

(To be printed on foolscap breadthwise)

.....Cantonment.

TRANSFER ENTRIES FOR THE MONTH OF.....19

Amount	Transferred from		Transferred to		Grounds for transfer	Initials of Executive Officer and date
	Major head	Minor head and sub-head	Major head	Minor head and sub-head		
Rs. A. P.						

REGISTER OF

Month and date	Name of party	Particulars of advance or deposit	Voucher or receipt number	Amount	Monthly total	Repayments in cash				
						April	May	June	July	August
1	2	3	4	5	6	7	8	9	10	11
										12

ADVANCES
DEPOSITS

.....Cantonment.

or adjustments in	Date of repayment or number of voucher of adjustment	Total payment	Balance remaining unadjusted at the end of year			Remarks
			December	January	February	
October	November	14	15	16	17	18
13						19
						20
						21
						22

Form No. Cantt. 12-B.

[Rule 43 (2)]

(To be printed on half foolscap breadthwise)

.....Cantonment.

PERSONAL LEDGER

Name _____

DR.

Date and Month	Reference	Particulars	Amount	Remarks	Reference	Particulars	Amount	Remarks
				Rs. A. P.				Rs. A. P.

Form No. Can't 13-P

Table 44 (1)

Rule 44 (1) (To be printed on open foolscap)

.....Cantonment.

SCALE REGSIE

101

(To be kept in manuscript)

Statement of Proposition for Revision of

Order sanctioning present establishment	Office to which the proposition refers	PRESENT SCALE						NATURE OF	
		Number	Designa- tion	Pay	Increment	Maximum	Average cost	Number	Designa- tion
Number	Date								
1	2	3	4	5	6	7	8	9	10
					Rs. A.	Rs. A.	Rs. A.	Rs. A.	11

Executive Officer.

Dated

Establishment of.....Cantonment.

CHARGE PROPOSITION

CHARGE PROPOSITION						Number and date of Cantonment Board's Resolution	
PERMANENT			TEMPORARY				
SCALE	Pay	Average cost	Increase per month	Decrease per month	Increase per month		
Minimum Increment	Maximum	Amount	Amount	Period	Amount	Period	Amount
12	13	14	15	16	17	18	19
Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.

President, Cantonment Board.
Dated.....

Section of establishment	Name	Period	Amount	Section of establishment	Name	Period	Amount	Section of establishment
Carried over ..					Carried over ..			

ABSENTEES REFUNDED

Name	Period	Amount	Section of establishment	Name	Period	Amount
Carried over ..					Total ..	

Form No. Cantt. 16-B

[Rule 54 (1)]

.....Cantonment.

(To be printed on open foolscap).

PAKISTAN CANTONMENT SERVANTS CONTRIBUTORY PROVIDENT FUND LEDGER

Name of subscriber (including parentage) _____

Permanent address _____

Year 19 -19 . Pay on 31st March, 19_____.
(proceeding year)

Rate of subscription _____ Rate of contribution _____

Month	Subscription				Contribution		REMARKS
	Subscrip- tion	Recovery of advance	Total	Withdrawals/ Advances	Contribution	Withdrawals	
1	2	3	4	5	6	7	8
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				
	Total ..						

(A)		(B)	
(i) Opening balance on 1-4-19	..	(i) Opening balance on 1-4-19	..
(ii) Subscription and recovery (columns 2 & 3)	..	(ii) Contribution (column 6)	..
Total (column 4)	..	Total	..
(iii) Deduct advances (column 5)	..	(iii) Deduct withdrawals (column 7)	..
Balance	..	Balance	..
(iv) Closing balance on 31-3-19	..	(iv) Closing balance on 31-3-19	..
Subscription [vide A (iv) above]	..		
Contribution [vide B (iv) above]	..		
		Total	..
Amount advance drawn during the year	..		
Amount recovered during the year	..		
Balance still recoverable	..		
Number of instalments still to be recovered	..		
Calculated by _____	Checked by _____	Executive Officer _____	

Form No. Cantt. 17-B.

[Rule 54 (2).]

(To be printed on open foolscap).

PROVIDENT FUND MONTHLY ACCOUNT

Account of monthly transactions of Pakistan Cantonment Servants Contributory Provident Fund of _____ Cantonment for the month of _____ 19_____

Serial Number	Name of subscriber	Designation	Credits			Total	Debits			Closing Balance	REMARKS
			Opening Balance	Subscription and recovery of advances	Contribution from Cantonment Fund		Credited to Cantt. Fund or transferred to another Cantonment or Provident Fund	Paid to subscriber nominee	Payment on account of insurance premium		
1	2	3	4	5	6	7	8	9	10	11	12
											13

(i) Balance as per Provident Fund Monthly Account ..

(ii) Deduct investments

(iii) Balance as per Pass Book

Executive Officer.

Form No. Canitt. 18-B.

(Rule 57).

(To be printed on 1/2 sheet foolscap ; breadthwise on loose sheets form
to be continued and the certificate printed on reverse.)

Voucher No. _____ for _____ CONINGENI BILL 19. _____ Cantonment.

I certify that the above charges have been really paid to the proper payees, and that sub-vouchers have been so cancelled that they cannot again be used.

Signature:

Designation.

PRUNCES

Pay Rs.—

Date

Date

Executive Officer.

(To be printed on foolscap breadthwise).

REGISTER OF PERMANENT

Sanctioning order	Officer for whom sanctioned	Amount	Date of drawing	Date of refund	AMOUNT OUTSTANDING ON 31st	
					Year 19 -19	Date of receipt of acknowledgment;
1	2	3	4	5	6	7
		Rs. A. P.			Rs. A. P.	

ADVANCE

MARCH WITH	DATE OF RECEIPTS	ACKNOWLEDGMENT			
		Year 19 -19	Year 19 -19	Year 19 -19	Year 19 -19
Amount	Date of receipt of acknowledgment	Amount	Date of receipt of acknowledgment	Amount	Date of receipt of acknowledgment
8	9	10	11	12	13
Rs. A. P.		Rs. A. P.		Rs. A. P.	

.....Cantonment.
PERMANENT ADVANCE

1			2			3			4		
Date	Number of sub-voucher	Particulars	EXPENDITURE								
			CLASSIFICATION OF EACH SUB-VOUCHER SHOWING HEAD OR HEADS OF ACCOUNT TO BE DEBITED AND AMOUNTS.								
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
ACCOUNT.			5								
			6								
			Recoupment of the permanent advance.								
TOTAL			Date of contingent bill	Amount			Number and date of cheque		Initials of advance holder		
			(a)	(b)			(c)		(d)		
Rs. a. p.											

Cantonment.

*REGISTER OF

Form No. Cantt. 21-B.

[Rule 66 (1)].

(To be printed on open foolscap).

Serial No.	Particulars of work	Original/ Repairs	Amount of sanctioned estimate	Date of sanctioning the estimate	Name of authority sanctioning the estimate	Agency executing the work	
1	2	3	4	5	6	7	
PUBLIC WORKS							
Date of commencement of the work	Date of completion of the work	Date of submission of bill	Amount paid	No. and date of payment voucher	Amount	Reference to the measurement book	REMARKS
8	9	10	11	12	13	14	

*Note.— (1) Incomplete works should be carried over to the next year's account with the total of expenditure up to the end of the current year.

- (2) Running payments should be shown in red ink.
- (3) Separate volumes may be kept for original works.

MEASUREMENT BOOK

Name of work.....

Situation of work.....

Agency by which work is executed.....

Date of measurement.....

(These four lines should be repeated at the commencement of the measurement relating to each work).

Particulars	No.	L.	B.	D.	Contents.

Cantonment.

Muster-roll of men employed on (____*)

Name	Father's Name	Designation	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Certified that all the employees shown in the above statement were actually employed in the interest

Date _____

Pay Rs. _____

Date

Paid by cheque.

No. _____ Date _____

*Nature

during the month of

19	20	21	22	23	24	25	26	27	28	29	30	31	Total	Rate	Amount	REMARKS

cantonment and that their pay entered in this muster-roll was paid in my presence.

Signature of Office in-charge of the work.(Signature) _____
Executive Officer.

of work.

Form No. Cantt. 24-B.

(Rule 70)

(To be printed on open foolscap).

REGISTER OF IMMOVABLE PROPERTY

Serial Number	Description and situation of property	Purpose for which utilized	Valuation	Initials of Executive Officer	REVALUATION				Initials of Executive Officer	REMARKS
					Date	Additions	Deductions	Total		
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.		

REGISTER OF MOVABLE PROPERTY

Serial Number	Particulars and description of property	Number of pieces	Date of acquirement	Cost	Number and date of voucher in which charged for	Where the property is used or other particulars if necessary	Initials
1	2	3	4	5	6	7	8
					Rs. a. p.		

INCLUDING TOOLS AND PLANTS

Date of disposal of property	Manner of disposal	Number disposed of	Number and date of order	Cost realized, if sold	Balance after each transaction	Signature	REMARKS
9	10	11	12	13	14	15	16
				Rs. A. P.			

STOCK BOOK

Name of Article

Balance	RECEIVED			Total	ISSUED			Balance	REMARKS
	Date	Voucher number and date	Number or quantity		Date	On what account	Number or quantity		
1 *	2	3	4	5	6	7	8	9	10

REGISTER OF

Date of receipt of loan	Number and date of order sanctioning it	Purpose for which loan was taken	Amount of loan	Rate of interest	Number of instalments in which repayable and whether yearly or half yearly	Amount of each instalment	Initials of Executive Officer
1	2	3	4	5	6	7	8

PAYMENT				Balance (principal) after each payment	Initials of Executive Officer	REMARKS
Date	Principal	Interest	Total			
9	10	11	12	13	14	15

Form No. Cant. 28-B.

(Rule 77).

(to be printed on foolscap breadthwise).

REGISTER OF INVESTMENTS

Serial Number	Date of investment, <i>i.e.</i> , purchase of security or the date of deposit, etc., as the case may be	Particulars of investment and in case of Government securities num- ber and date of paper	Amount (face value)	Income from investment (Rate)	Initials of Executive Officer	Date of receipt and adjustment of income	Amount received and adjusted in accounts	Initials of Executive Officer
1	2	3	4	5	6	7	8	9
			Rs. A. P.				Rs. A. P.	

NOTE—(1) Where any sum is withdrawn from investment or any Government promissory note is sold, the particulars of withdrawal or sale as the case may be, should be noted in red ink across columns 1-3 of this register and its face value deducted from the total in column 4 and the balance of the investment entered. If no balance remains, "account closed" shall be written across the page.

[Rule 78 (1)].
(To be printed on open foolscap.)

SECURITY DEPOSIT REGISTER

Serial Number	Number and date of order under which deposited	Date of deposit	Name of de- positor	Purpose of deposit	Amount	Initials of Executive Officer	Number and date of order sanction- ing return or lapse of deposit	Name of payee	Amount	Balance	REMARKS	
											RS. A. P.	RS. A. P.
1	2	3	4	5	6	7	8	9	10	11	12	13

(To be printed on foolscap lengthwise.)

STAMP REGISTER

Date	STOCK		EXPENDITURE			BALANCE	
	Value of Stamps in hand at the commencement of the day	Value of stamps received during the day	Name and address of office to whom cover was sent	Contents of cover (number of letter, etc.)	Value of stamps affixed	Total Value of stamps expended during the day	Value of stamps in hand at the close of the day
1	2	3	4	5	6	7	8
RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.

WATER RATE TAX DEMAND AND

Description and Rate of Tax.....
Year ending.....

Serial Number	Name and address of the con- sumer	House or Bungallow No.	Reference to item No. of the assessment list or Demand Statement of M. E. S. or P. W. D.	Nature of demand	DEMAND														
					April	May	June	July	August	September	October	November	December	January	February	March	Total Demand	Initial of Tax Clerk	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

COLLECTION REGISTER

COLLECTION

April	May	June	July	August	September	October	November
Receipt No. and date							
21	22	23	24	25	26	27	28

YEAR.....

December	January	February	March	REMISSIONS	REMARKS
Receipt No. and date	Number and date and authority for order	Balance at the close of the year Initial of the Clerk			
37	38	39	40	41	42
				43	44
				45	46
				47	48
				49	50

Monthly statement of amounts credited to Government

Name of the month	Amount realised on account of			Deductions			Balance due to Government	Date of credit into treasury	Initials of Tax Superintendent	REMARKS
	Water tax	Water rate	Total	Collection charges	Audit charges	Total				
1	2	3	4	5	6	7	8	9	10	11
April										
May										
June										
July										
August										
September										
October										
November										
December										
January										
February										
March										

(To be printed on foolscap).

REGISTER OF FEES FOR MOTOR VEHICLE PARKING LICENCES

Date	Vehicle Number	Period for which fees are recoverable	Fee chargeable per vehicle per day	Amount received	Initials of the owner of the vehicles	Signature of cashier in token of receipt of the money	Initials of the Accountant
1	2	3	4	5	6	7	8
				Rs. A. P.			

[Rule 24 (5)].

(To be printed on open foolscap.)

.....Cantonment.

REGISTER OF CHEQUES RECEIVED

Serial No.	Date	No. and date of cheque	Amount	Bank on which drawn	From whom received	On what account	Initials of Executive Officer	How disposed of	Initials of Executive Officer	REMARKS
1	2	3	4	5	6	7	8	9	10	11
			Rs. A. P.							

Form No. Cant. 35-B.

[Rule 53 (3)].

(To be printed on open foolscap).

.....Cantonment.

REGISTER OF PROVIDENT FUND INVESTMENTS

Serial No.	Date of investment	Particulars of investment	Purchase value of investment	Initials of Executive Officer	Date of receipt/recovery of income	Amount of income received	Date of credit into Cantonment fund	Date of disposal of investment	Amount realised	How disposed of	Initials of Executive Officer	REMARKS
1	2	3	4	5	6	7	8	9	10	11	12	13

Form No. Cant. 36-B.

(Rule 55)

(To be printed on foolscap.)

.Cantonment.

REGISTER OF UNCLAIMED DEPOSITS OF PAKISTAN CANTONMENT SERVANTS CONTRIBUTORY
PROVIDENT FUND

Form No. Cant. 37-B.

[Rule 66 (2)].

(To be printed on foolscap).

Contourment.

FORM OF PUBLIC WORKS ESTIMATE

No.....

Date.....

Agency.....
Time allowed

.....

G. L. R. Survey No.....
Class.....land

Detail of Measurements

Details of measurements to be carried over on reverse, if necessary.

(To be printed on open foolscap).

REGISTER OF CANTONMENT

Serial No.	Number of building	Description of building	Situation of building (Survey No.)	Reference to		Date of construction or purchase	Completion drawings and plans	Wall	Floor	Roof	Nature of building
				Standard measurement book	Completion drawings and plans						
1	2	3	4	5	6	7	8	9	10		

FUND BUILDINGS

Plinth area in square feet	Capital cost	Electric installations			Water supply	Fan	Purpose for which used	REMARKS
		Type of wiring	Light	Plug				
11	12	13	14	15	16	17	18	19

.....Cantonment.

Form No. Cant. 39-B,
[Rule 69 (2).]

(To be printed on foolscap).

SCHOLARSHIP BILL

.....School,

Name of scholar

18 Month

Dated the

56

Signature of Head Master

• • • • •

I hereby certify that the scholars on whose rules under which their scholarships are tenable

Signature - John T. Smith

(For use in Committee of Safety)

Pay rupees.....
Examined and entered.

Executive Officer,Cantonment.

No. Cont. 40-B

Balk 60 (7) 1

To be printed on open foolscap.)

BOYS' FUNDS CASH BOOK

School, Cantonment.

Name of Fund.....

Form No. Cant. 41-B.

[Rule 69 (3).]

(To be printed on open foolscap.)

DAILY ATTENDANCE REGISTER OF THE..

1. Over-writing and erasing are not allowed.
2. Use of a pencil is not allowed.
3. Under-line the names of Mohajirs and the
4. Red ink should not be used by the teacher

SCHOOL CANTONMENT FOR THE MONTH OF 19

All corrections must be initialled by the Headmaster.

elective subjects of the Science students, but encircle the serial numbers of the cyclists, except for (i) writing the names of scholarship-holders, and (ii) showing holidays.

9	10	11	12	13	14	15	16	17	18	19	20
1st Mtg.	2nd Mtg.										
1st Mtg.	2nd Mtg.										
1st Mtg.	2nd Mtg.										
1st Mtg.	2nd Mtg.										

[Continued from above]

21	22	23	24	25	26	27	28	29	30	31	Number of attendances brought forward
1st Mtg.	2nd Mtg.	1st Mtg.	Number of attendances brought forward								
1st Mtg.	2nd Mtg.	1st Mtg.	Number of attendances brought forward								
1st Mtg.	2nd Mtg.	1st Mtg.	Number of attendances brought forward								
1st Mtg.	2nd Mtg.	1st Mtg.	Number of attendances brought forward								

[Continued from above]

Number of attendances for the month	Total Number of attendances	Amount realised during the month									Date of realisation with signature	Arrears Due				REMARKS
		FEES			FINES			FUNDS				TOTAL	Fees	Fines	Fund	Total
		Admission Fee	Tuition Fee	Arrears of Fee	Absence and special	Late payment	Union Fund	Sports Fund	Library Fund		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	

Number of boys at the beginning of the month

Number of boys struck off during the month

Number of boys admitted during the month

Number of boys on roll at the end of the month

Number of Scholars Reading :—

Arabic..... Persian..... Drawing.....

Urdu..... Science..... Phy. and Hyg.....

Number of School Meetings since April 1st.....

Number of School Meetings during the month.....

Total number of attendances during the month.....

Average daily attendance during the month.....

Statement showing the amount realised and credited.

(Note.—Deposits must tally with realisations).

[Continued from above]
of the instalments.

		Signature		Free	H.R.	
Teacher	Clerk	Poverty.....	Muhajir.....	Poverty.....	Muhajir.....	Teacher-in-Charge
		Tr's son.....		Tr's son.....		
		Sickness.....		Sp. Class.....		
		Military.....		B.C.....		Checker
		Total.....		Total.....		Headmaster

Form No. Cont. 42-B.

(Rule 82)

(To be printed on open foolscap)

DEMAND AND COLLECTION REGISTER OF RENTS OF CANTONMENT

.Cantonment.

BUILDINGS FOR THE YEAR 19 -19

WORKSHOP WORK REGISTER

Cantonment.

Serial No.	Date of receipt	Nature of articles	Nature of work	When begun	When completed	Date of issue of articles	Signature of official-in-charge	REMARKS
1	2	3	4	5	6	7	8	9

REGISTER

Annual Serial number	Name of Plaintiff or defendant	Address	Nature of claim	Value of claim	Designation of the court and the number of case	Date of institution	Detail of cost incurred		
							Date	On what account	Amount
1	2	3	4	5	6	7	8	9	10

Initials of Executive Officer	Date of decision	Abstract of final order	Amount decreed			Date of credit	Result of appeal or revision, if filed	REMARKS
			Principal decree or fine imposed	Costs	Total			
11	12	13	14	15	16	17	18	19

Form No. Cant. 45-B.
(Rule 95)
(To be printed on open foolscap)

Cantonment.

REGISTER OF COMPOSITION OF OFFENCES

Annual serial number	Name, parentage and address of accused	Offence to be compounded with reference to Section of the Cantonments Act, 1924, byelaws made thereunder	Amount of composition fee paid	Number and date of receipt	Initials of Executive Officer	REMARKS
1	2	3	4	5	6	7

Form No. Cant. 46-B.
(Rule 96)
(To be printed on open foolscap)

REGISTER OF PROSECUTIONS

Cantonment

Annual serial number	Challan number	Date of receipt	Name and address of offender	Prosecuted		Court to which sent	Result	Details of decision	REMARKS
				Under section	Offence				
1	2	3	4	5	6	7	8	9	10

STATIONERY STOCK BOOK

Description of articles issued or received

From whom received or to whom issued.	Date of receipt or issue	Cost of value realised on per- manent articles only (marked*) in column 4																										Remarks including signature of person to whom articles have been issued
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	

Note.—All entries in this Register relating to the receipt of articles should be made in red ink.

Columns 5 to 27 are left blank to be filled in with names of articles received and issued. A specimen form marked A is enclosed showing how the book is kept.

"A"

Specimen Form showing how the Stationery Stock Book is kept

Note.—(The balances may be struck monthly, quarterly, half-yearly or yearly as the case may be).
The fresh receipts and totals will be made in red ink.

Registered No. DA-1

The

Bangladesh

Gazette



Extraordinary

Published by Authority

WEDNESDAY, MARCH 29, 1978

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF DEFENCE

NOTIFICATION

Dacca, the 15th March, 1978.

No. S.R.O.62-L/78/16-L/78/ADM-3/185/77/D-IX/556.—In exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), read with section 111 thereof, the Government is pleased to make the following further amendment in the Cantonments Account Code, 1955, the same having been previously published as required by sub-section (1) of the said section 280 of the aforesaid Act, namely :—

In the aforesaid Code, in rule 19, for the figures "5000", "2500" and "1000" the figures "7500", "5000" and "2500" shall respectively be substituted.

By order of the President
FAYEZUDDIN AHMED
Secretary.

Price: 25 Paise.

(841)

LIBRARY REGISTER

RECEIPT BOOK

Cantonment.

Date of receipt	Name of Book, Pamphlet or Report in full	Edition and year of print	Name of Author	Publisher's name and address	From whom received	Cost per copy	REMARKS
2	3	4	5	6	7	8	9

AKHTER HUSAIN,
Secretary.

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