



**RECORD MANUAL**  
FOR THE  
**OFFICE OF THE CONTROLLER GENERAL  
OF ACCOUNTS, BANGLADESH**

PREPARED BY THE OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS  
BANGLADESH, DHAKA.

2017

## **PREFACE.**

The present volume is a revised Edition of the Manual of the Record Department, 1926 Edition used in the office of the late Accountant General, Bengal. All correction slips and orders issued from time to time have been incorporated in this Edition as far as available. The changes consequential to Independence and the coming in force of the Islamic Republic of Pakistan have also been made where necessary.

2. This Manual contains instructions in regard to the work dealt with in the Record Sections. Persons employed in this office should make themselves thoroughly conversant with the contents of this Manual.

3. The Record-1 Section is responsible for keeping this Manual up-to-date. All corrections to the Manual should be submitted to the Accountant General for approval.

4. It is possible that some of the correction slips and orders may not have been incorporated in the present Edition for not being readily available. So any omissions and corrections that may suggest themselves may kindly be brought to the notice of the Accountant General for inclusion in it.

PLACE OF

DATE

Dacca,  
The 30th Nov., 1959.

RANA MOHD. YASIN,  
*Accountant General, East Pakistan.*

## TABLE OF CONTENTS.

### CHAPTER I

#### GENERAL

	Para.	Pagez.
Constitution of the Section ... ..	1	1—2
Distribution of work ... ..	2—15	2—4
The Daily Post ... ..	16—18	4
Town Covers ... ..	19—21	4—5
Covers to be opened by the Accountant General ... ..	22	5
Circulation of Dak among Gazetted Officers ... ..	23	5—6
Papers received by the Accountant General or other Gazetted Officers direct ... ..	24	6
Receipt of valuables and their disposal ... ..	25—29	6

### CHAPTER II

#### CORRESPONDENCE.

Opening of Dak ... ..	30—34	7—10
Enclosures to Inward letters ... ..	35—36	10—11
Unsigned and Incomplete letters ... ..	37	11
Procedure in section in cases of missent letters ... ..	38	11
Unnecessary transfer of letters ... ..	39	11
Circulation of General letters ... ..	40	11
Maintenance of Diaries for certain letters ... ..	41	11
Inward letters ... ..	42—47	12
Four-day Rule for disposal of letters ... ..	48	13
Treatment of Letters not diarised but indexed in the Inward Transit Book. ... ..	49	13
Reminders to Inward letters ... ..	50	13
Confidential papers ... ..	51	13—15

## CHAPTER II—Contd.

	Para.	Page.
Attachment orders ... ..	52	15
Demi-official Correspondence ... ..	53	15
Unofficial Correspondence. ... ..	54—55	15—16
Receipt of telegrams ... ..	56—57	16
Superintendent's Check Register ... ..	58	16
Pending Case Register ... ..	59	16
Sectional Superintendent's responsibility for disposal of papers ...	60	16
File orders ... ..	61—62	16—17
Return of letters after disposal ... ..	63—64	17
Duties of Examiner, Reference Group ... ..	65—67	17
Report of outstanding letters and unofficial cases ... ..	68—69	17—18
Marking of urgent drafts ... ..	70	18
Enclosures to outward drafts ... ..	71	18
Copying and examination of figured statements ... ..	72	18—19
Attestation of True Copies ... ..	73	19
Reminders to Outward letters ... ..	74—75	19
Filing of Inward letters ... ..	76	19
Filing of Misc. & important letters ... ..	77—81	19—20
Filing of Outward letters ... ..	82	20
Hours for return of Inward and Outward Transit Books ...	83	20
Period of Preservation of letters ... ..	84—88	20—22

## CHAPTER III

## BUNDLE AND CASE SYSTEM

The Bundle System ... ..	89	23
The making of Bundles ... ..	90—91	23
Fresh additions to Bundles ... ..	92	23



(iii)

CHAPTER III - Contd.

	Para.	Page.
Old Bundles or Cases to be requisitioned on receipt of fresh letters	93—94	23
Treatment of letters to be filed in a Bundle or a Case ...	95—96	23
Alteration of file order in Bundles ...	97	23
Amalgamation of Bundles ...	98—100	24
Miscellaneous instructions ...	101—107	24—25
Revision of file orders on bundles ...	108	25
Agreement of file orders on Outwards with those on the corresponding Inwards ...	109	25
The Case System ...	110	25

CHAPTER IV

COPYING AND DESPATCH GROUP

Time for making over drafts etc. ...	111	26
Instructions to Typists ...	112—114	26—27
Forms to be used in Typing ...	115	27
Mode of heading letters ...	116	27
Duties of the Head Typist, Copying Group ...	117—121	27—28
Procedure regarding office orders ...	122	28
Hours for despatch of letters ...	123—127	28—29
Service postage on communications addressed to private individuals and associations.	128	29
Note of change of address of Government Offices ...	129	29
Town Covers ...	130	29
Despatch of valuables ...	131—133	29—30
Despatch of circulars and correction slips ...	134	30
Despatch of Appropriation Accounts ...	135	30
Additional duties of the Head Despatcher ...	136	30
Search of Despatchers' pigeon-holes, etc. by Superintendent ...	137	30

**CHAPTER V**  
**THE RECORD ROOM**

	Para.	Page.
General arrangement ... ..	138	31
Old Records ... ..	139—140	31
Record-keeper's duties ... ..	141—146	31—32
Receipt of Records ... ..	147	33
Records not to be admitted into old Record Room ... ..	148—149	33
Admission of records ... ..	150—153	33—34
Arrangement of records ... ..	154—160	34
Rules regarding the weeding & destruction of Records ... ..	161—163	35—36
Destruction of time-expired records ... ..	164—169	36—37
File Boards ... ..	170	37
Destruction of (B) and (C) File letters and Bundles ... ..	171—176	37—38
Issue and return of letters, etc., from Old Record Room ... ..	177—180	38
Reminders for return of records issued ... ..	181—185	38—39]
Admittance into the Record Room ... ..	186—187	39

**CHAPTER VI**  
**MISCELLANEOUS**

Undiarised documents and their treatment in Record ... ..	188	40
G. P. F. Subscribers, acknowledgements etc. ... ..	189	41
Receiver to watch the receipt of the accounts ... ..	190—192	41
Supply of Defence Deptt. Publication ... ..	193	42
Distribution of :—		
(a) Printed statements received from the state Bank of Pakistan.	}	
(b) Books and Publications.		
(c) Newspapers and periodicals.		
(d) Gazettes.		
(e) Time Tables, etc.		
Distribution of Codes, Regulations and Manuals ... ..	194	42—45
	195—196	46—47

( v )

CHAPTER VI—contd.

	Para.	Page.
Printing & Issue of Code Corrections ... ..	197	47
Distribution of History of Services ... ..	198	47
Recall by Comptroller and Auditor General of Codes, etc. ...	199	47
Review of Stock of Codes, etc. ... ..	200	48
Replenishing stock of the Comptroller and Auditor General's publications ... ..	201	48
Distribution of T.M.—T.A.D. Circulars ... ..	202	48
Office Stationery and the duties of the Stationery Keeper ...	203—208	48—49
Indent of skeleton files ... ..	209	49—50
Old mill boards to be used as binding materials ... ..	210	51
Distribution of dusters ... ..	211—212	51
Postage Stamps ... ..	213—215	51—52
Office Library and the duties of the Librarian ... ..	216—221	52—57
Indent of printed forms and the duties of the Forms and Contingent Clerk. ... ..	222—230	57—59
Binding of Registers ... ..	231—232	59—60
Removal of voucher files to Old Record ... ..	233	60
Distribution of correction slips to Codes, etc. ... ..	234—235	60
Office Contingencies ... ..	236	60—61
Watching of valuables ... ..	237	61
Supervision of unofficial cases, etc. ... ..	238	61
Control of Class IV Employees ... ..	239—244	61—62
Head Duftry ... ..	245	62
Telephone Directory ... ..	246	62

(Vi)

CHAPTER VII  
CLASS IV EMPLOYEES.

					Para.	Page.
Appointment & discharge	...	...	...	...	247	63
Attendance	...	...	...	...	248—255	63—64
Duties of class IV employees	...	...	...	...	256—261	64—66

**LIST OF APPENDICES.**

<b>A—Detailed instructions for the marking and distribution of Inward letters</b>	...	68—85
<b>B—Classes of Accounts and Correspondence not to be diarised</b>	... ..	86—88
<b>C—Detailed instructions for the preservation of Correspondence</b>	...	89—91
<b>D—Rules for destruction of records</b>	... ..	92—99
<b>E—Distribution of Codes, Manuals, etc., to be issued from this office</b>	...	100—103
<b>F—Distribution of T.M.—T.A.D. Circulars</b>	... ..	104
<b>G—Distribution of T.M./T.A D. Circulars addressed to Disbursing officers</b>	...	105
<b>H—Calendar of Returns and work, etc. of the Record Department</b>	...	106—111
<b>I—List of this office registers to be bound by the Government of Pakistan Press</b>	...	112—118
<b>J—Rules governing the issue of priced publications</b>	... ..	119—121
<b>K—List of Forms Specially sanctioned</b>	... ..	122—124
<b>L—List of Forms authorised to be printed as special forms</b>	... ..	125

---



# MANUAL OF THE RECORD DEPARTMENT OF THE OFFICE OF THE ACCOUNTANT GENERAL, EAST PAKISTAN.

## CHAPTER I. GENERAL.

### Constitution of the section.

1. This Department is constituted to receive and distribute, after referencing where required, the entire inward correspondence, periodical accounts and other papers of the office, to make fair copies and issue the whole outward correspondence of the office, to stock and distribute standard forms common to all sections of the office and stationery among the various branches of the office, to maintain the Office Library, to deal with the office contingent expenses, to preserve the current and old records of the office and to destroy at stated periods the time-expired records.

The Section is supervised by two Assistant Superintendents and consists of 53 Clerks. The post of one of the Assistant Superintendents is temporary.

The staff is sub-divided as follows :—

I—The groups supervised by one of the Assistant Superintendents consist of the following :—

(a) General Group :—

1. Accommodation, Furniture and Liveries, purchase of office Cycles	...	1 U.D.C.
2. Stationery and Forms & Office Library	...	1 U.D.C.
3. (i) Maintenance of Office Garden and Co-ordination with P.P.W.D. Care taking	...	1 U.D.C.
(ii) Establishment matters regarding Class III, Class IV Employees		
4. Contingent and other purchases assistant	...	1 U.D.C.
		<hr/> 4 U.D.Cs.

(b) Reference Group :—

Head Examiner (Marker of Inward letters)	...	1 U.D.C.
Asstt. Examiner (Marker of Inward letters)	...	1 L.D.C.
Diarising of Inward Letters	...	5 L.D.Cs.
Diarising of L. G & G. P. Letters	...	1 L.D.C.
Receiving of Inward Town Covers	...	1 L.D.C.
Receiving and diarising of Regd. letters and Service Books.	...	1 L.D.C.
Receiver and distributor of U. O. cases, Telegrams, Express letters.		1 L.D.C.
Receiver and distributor of valuables and Departmental Cheques (C.A.G.S's letters, telegram & U.O. reference etc.)	...	1 L.D.C.
Special diary and the Central Calendar of returns (will work under the personal supervision of B. O. Record).	...	1 L.D.C.
		<hr/> 13

(c) Old Records Group :—

Old Records Keeper	...	1 L.D.C.
Record Clerks (as general assistant)	...	2 L.D.Cs.
		<hr/> 3

II—The groups supervised by another Assistant Superintendent are constituted of :—

(a) Copying Group :—

Head Examiner	..	..	...	...	...	1 U.D.C.
Asstt. Examiners.	...	...	...	...	...	{ 4 U.D.Cs 5 L.D.Cs.
Typists (including one Head Typist who receives and distributes the drafts.)				...	...	17
						27

(b) Despatch Group:—

Head Despatcher	...	...	...	...	...	1 L.D.C.
Assistant Despatchers	...	...	...	...	...	5 L.D.Cs. 6 L.D.Cs.

### Distribution of Work.

2. The Department is supervised by two Assistant Superintendents, who are required to see that the office library and its catalogue are kept up, that the despatching work is properly done, that the diaries of inward letters and accounts are properly kept and that all other items of work enumerated in para 1 are generally up to hand. They should also, from time to time, examine the records and see that they are kept in proper order.

The Assistant Superintendent in charge of the postage and stationery also checks the stationery accounts monthly and the postage accounts daily and submits verification reports to the Assistant Accounts Officer every quarter.

3. The Assistant Superintendent (an unpassed Senior Clerk) in charge of the class IV establishment other than Peons and Orderlies now under the charge of the Admn. I section is also engaged on the special supervision of the copying, comparing and the despatch groups.

4. The Head Examiner, Reference group, marks the daily dak for distribution amongst the various sections of the office. He is primarily responsible for the work of the Reference Group and is required to see that all Inward diaries, after the daily daks have been entered therein, are submitted to the respective branch Officers for their perusal and onward transmission to the sections under their charge. They should further see that Inward letters, either wrongly marked by their group or not received by a particular section due to certain reasons, are handed over to the correct section for disposal and do not lie neglected in the Inward diaries.

5. The Reference Clerks working under the Examiners, Reference Group, enter Inward letters with connected papers, if any, in the Inward transit books of the Sections allotted to each. They are also required to see that all papers sent to the Sections through the respective branch officers are promptly acknowledged by them with dated initials.

6. The Old Record Keeper registers the records sent to the "Old Record Room" from other sections and supplies these records etc. on requisition. He also sees to the periodical destruction of time-expired records according to the prescribed rules in the various Codes and this Manual.

7. The Head Typist, Copying Group, is primarily responsible for a proper outturn of work by the branch, the examination of all typed and copied matters, the prompt disposal and return of papers sent for copying, distribution of office orders amongst the Gazetted Officers and Branches and for Keeping the typing machines in good working order. He is further responsible to see that all signature pads submitted to the various Gazetted Officers are promptly received back and the signed outward letters sent to the Head Despatcher.

8. The comparers under the head typist are engaged on the comparing of all copied out and typed materials with reference to the original drafts etc. They are responsible to see that the ultimate handing over of all outward letters to the Despatch Group is expeditiously done and the comparison work maintains an efficiency of high order.

9. The Head Despatcher keeps an account of covers and postage stamps and submits daily to the Superintendent a Progress Report Register of his group. He also despatches all outward correspondence, telegrams, Codes, Circulars, etc., with the help of the other 4 despatchers. He is also required to attend to the special instructions of the Gazetted Officers regarding despatch work, bringing any special case to the notice of the Superintendent. He supervises the work of the despatch peons and dufftries, reporting to the Superintendent immediately any act of negligence or carelessness on their part.

10. The Assistant Despatchers are required to help the Head Despatcher in despatch work of all kinds.

11. The Librarian and Stationery Clerk receives and distributes the gazettes and all books and periodicals. He is also the custodian of the books of the office Library and the office stationery. He is also responsible for seeing that the Library books are kept up to date by the posting of correction slips and issues them to the office staff on the prescribed requisitions and sees that they are promptly returned. He also issues the office stationery according to the scale prescribed in the Office Procedure Manual on orders passed by the Superintendent, Record, on the sectional requisitions, keeps a regular account of these articles and submits the same regularly to the Superintendent.

12. The "Forms" clerk with the help of the peon allotted for this work is primarily responsible for maintaining a proper stock of the standard forms and issuing them when required. With this end in view he is required to obtain indents for all standard and special forms from the various sections of the office and consolidates the requirements at suitable intervals for obtaining the supply of the "Forms" from the department concerned.

13. The keeper of departmental cheques and valuables receives all valuables, enters them in the register of valuables, makes them over to the Assistant Accounts Officer immediately and sees that the items are promptly cleared by the sections concerned. He also prepares weekly an outstanding list of valuables for submission to the Accountant General.



14. The work of indexing the Central and Provincial Government letters and the Comptroller and Auditor General's letters is now entrusted to a clerk who receives and distributes all U. O. Cases, telegrams, express letters, Government letters and Comptroller and Auditor General's letters. He is responsible for noting in the Register the final disposal of every letter. He also prepares an outstanding list of all these cases weekly for submission to the Accountant General.

15. One Assistant is engaged on all sorts of general correspondence. He further maintains an account of the office furniture and liveries of the peons and is in charge of the office accommodation.

#### **The Daily Post.**

16. Covers for the office are sent every morning by the Post Office. Official letters arriving during the course of the day are placed by the Postal peon in the Post Box kept in the Record Department while those addressed to the Accountant General or other officers by name, or marked confidential, are received by the Officer himself. Bearing or insufficiently stamped covers will be sent to the Assistant Accounts Officer for payment order. Registered covers or parcels will be received by the Receiver, who will at once enter them in a separate book. If a Government Promissory Note, or other valuable, is found enclosed, it will be entered in the valuable register and kept in the custody of the Assistant Accounts Officer who will initial the register in token of having received it; the covering letter should be diarised and sent to the proper section for disposal.

*Note.*—Registered and insured covers or parcels other than those containing accounts which are sent to the sections concerned unopened, should be opened in the room of the Assistant Accounts Officer, Records, in his presence and entered in the Registers concerned at once and the entries attested by the Assistant Accounts Officer.

17. Covers with which cash or other valuables are tendered will be taken by the Forms Clerk to the Assistant Accounts Officer, and as each is opened, the cash or the valuables should be entered in the register of valuables and that officer's initial obtained against each entry.

18. Special arrangements are made for the receipt and distribution of the dak during the Eedul Fitre and Eedul Azha holidays. *The Presidency Post Master* is advised to send all letters addressed to the Accountant General by name to his residence and the Superintendent, Central Telegraph Office is similarly advised to send all telegrams to the Accountant General by name to his residence and all other official telegrams either to the residence of the Vacation Officer or to this office on stated days as may be desired. Other official correspondence including Registered or Insured letters received during the holidays, are by a special arrangement with the Post Office, received on the last day of the holidays when all the assistants of the section attend office to open and keep the papers ready for distribution on the morning of the first working day.

#### **Town Covers.**

19. Covers containing letters or other documents addressed to this office and sent through peon books of offices in the *Presidency Town* are received at the Counter in the Record Section by the Town Cover Receiver and entered in the prescribed register.

*Note.*—Letters from the East Pakistan Government, however, are received but not opened by the Receiver—the entries in the Town Cover Register in these cases being made from the particulars noted on the slips attached to the envelopes.

20. Each cover will be allotted a number in the daily consecutive series. If more than one letter is mentioned in one cover, they will be numbered separately by the addition of the alphabets a, b, c, etc., after the serial number (as for example 10a, 10b, 10c, etc.) and entered in the register.

21. The Receiver will then arrange and distribute the letters to the Reference or other Clerk concerned, taking his acknowledgement against each item. After being indexed by the Reference Clerk the letters will be sent along with other letters received by post to the sections concerned through the respective Branch Officers. The Superintendent will see every evening that the register has been properly kept and that all letters have been fully dealt with so far as Record Department is concerned.

#### **Covers to be opened by the Accountant General.**

22. Covers sent by the Government of Pakistan, Comptroller and Auditor General, and the Local Government are picked out from the dak every morning and sent *unopened* to the Accountant General before 8-30 A. M. along with such letters from the Local Government as may have been received by the Town Cover Receiver in course of the day previous. These letters are opened by the Accountant General and returned after perusal to the Assistant Accounts Officer for circulation of important letters or letters of general character. In case the Deputy Accountant General also is absent, the covers will be opened by the Assistant Accounts Officer. These letters will be put up to the Accountant General when he next attends office. Covers marked "Urgent" or "Immediate" received in the course of the day from the Government of Pakistan, Comptroller and Auditor General, or the Local Government will be sent to the Accountant General as soon as they are received. Such covers coming from other officers will be sent to the Assistant Accounts Officer for perusal.

N.B. - Valuables received in the covers should immediately be sent with a slip as in paragraph 25 to the A. A. O. (Record) and his receipt obtained. The A. A. O. will deal with the valuable by taking the items into the register of valuables as prescribed in paragraph 25.

#### **Circulation of dak among Gazetted Officer.**

23. After the dak from Government of Pakistan, Comptroller and Auditor General and the Local Government has been seen by the Accountant General, the letters will go direct to the Assistant Accounts Officer by whom they will be sorted :—

All letters of a routine character or of merely sectional interest, e.g., Government sanctions for extra grant and all letters about which special orders have been passed by the Accountant General shall be abstracted by Record and sent at once to the section concerned after being diarised. Similarly, letters on which immediate action is required will be abstracted and sent to the branch after being diarised, if necessary. Such letters will be circulated, if necessary, after action has been taken. Only letters of importance and those containing orders of general effect will be circulated among the Gazetted Officers.



Officer will initial a slip sent with these letters opposite their designations thereon and no initials or signatures should be made on the letters themselves.

**N.B.**—All Government orders relating to expenditure, etc., affecting Budget grants should during Budget season first be shown to Superintendent, Budget, and then circulated among Gazetted Officer.

**Papers received by the Accountant General or other Gazetted Officers direct.**

24. Ordinary letters received by the Accountant General or other Gazetted Officers direct will, after perusal, be sent to the Assistant Accounts Officer for sending them to the sections concerned along with the daily dak through the respective branch officers. Confidential papers received by the Accountant General or Gazetted Officers direct will be dealt with in terms of para 51 of this Manual.

25. A register is maintained in the Record Department in which the valuables are serially entered immediately on receipt. The serial number, the amount of the valuable and the party from whom it has been received are written on a slip of paper which is attached to the particular valuable. The valuables are then made over to the Assistant Accounts Officer who will initial the register in token of having received them and keep them in the office safe. The forwarding letters, on which the serial number allotted to the valuable is also quoted, is then sent to the sections concerned for necessary action, a note of receipt of the valuable being made therein by the Assistant Accounts Officer. On all outward drafts disposing of the valuables, the serial number thereof, as quoted on the forwarding inward letter, should be given by the sections concerned to facilitate the issue of the exact valuable by the Assistant Accounts Officer to the Despatcher.

26. Valuables consisting of money or documents in the custody of other sections or officers, when meant for despatch or other disposal, should also be entered in the Register of valuables and made over to the Assistant Accounts Officers for safe custody.

27. When the valuables are required for final disposal, either by the despatcher or some other sections, they should be packed and sealed in a cloth cover in the presence of the Assistant Accounts Officer and an entry made in the register. This entry should be duly attested and dated by the assistant receiving the valuables for disposal and a record should also be made, indicating how each valuable has been disposed of.

28. When the valuables are to be despatched locally, they should be packed and sealed in covers in the presence of the Assistant Accounts Officer and entered in the Peon Book of Valuables with full particulars and sent by a trustworthy and experienced messenger. On no account must the money or other valuables be enclosed in a cover other than the one containing the letter advising their despatch. Both must be enclosed in the one cover. The name of the messenger entrusted with the cover should be entered together with the time of its despatch and the Superintendent, Record, must satisfy himself and the Assistant Accounts Officer that the cover so sent has been duly acknowledged by the addressee in the Peon Book.

29. When valuables have to be sent by post, they must be packed and sealed in the presence of the Assistant Accounts Officer and sent "Registered or Insured" as the case may be. The receipt of the Post Office should be shown to the Assistant Accounts Officer when the peon returns after delivering the packet.

---

## CHAPTER II.

## CORRESPONDECE.

## Opening of Dak.

30. The dak is opened once a day, viz., at 8 A. M., in the room of the Assistant Accounts Officer but all letters received from the Government of Pakistan, the Comptroller and Auditor General and the Government of East Pakistan are opened by the Accountant General or in his absence, by the Senior Deputy. All letters are branded with the office date stamp and marked for the various diaries or sections by the Assistant Superintendent, the Examiner of the Reference Group and one or two senior clerks. They are then made over to the Reference Clerks. Doubtful cases should be referred to the Assistant Accounts Officer. Letters and papers mentioned in Appendix B are not diarised but sent through special transit books to the sections concerned.

31. Accounts, vouchers, etc., are separated, as also replies to half-marginal references and sent to the Record Department for distribution. Covers containing any valuables should be dealt with as indicated in Chapter I.

32. All accounts, returns, etc., should on receipt be stamped with the date of receipt, except packets and covers appearing to contain vouchers and schedules, the Treasury Lists of Payments and the Cash Accounts. These should be made over *unopened* to the auditors concerned, and their receipts taken in the delivery sheet of accounts. The auditors will then examine the contents and proceed in the manner prescribed in the Treasury Account Department Manual. Any papers which do not belong to that department should at once be returned to Record for transmission to the proper section.

33. (i) The Daily Dak will be received in the Record Section according to existing procedure.

(ii) Dak received in the office should be stamped with the date or its receipt

(iii) Except as provided below, the Dak from the Comptroller and Auditor General, Government of Pakistan, State Bank of Pakistan, Karachi and from the Provincial Government received upto 11 A. M. on week days and upto 11-30 A. M. on Fridays should be submitted to Accountant - General in *separate pads unopened* with a covering slip indicating the total No. of covers etc. and in his absence out of headquarters to the D. A. G. (Sr.). Dak received subsequently should ordinarily be submitted on the next morning at 8 A. M. on all working days.

(iv) Dak marked "Urgent" or "Immediate" and telegrams should be submitted the same day at whatever time received. The Accountant General will return them to Record after perusal and orders, if any.

(v) The Dak received directly by the Accountant-General and other Gazetted officers will, after perusal by them, be sent to the Record Section and received by the clerk responsible for receiving other letters. The confidential, secret and top secret papers received by the Accountant General and other officers will be dealt with in terms of Para 51 of this Manual.

(vi) At the time of receiving the Dak the receiver should examine if all enclosures to a letter are attached to it. In respect of papers which are received directly by the Accountant General and other G. O's such examination should be made when they are received in the Record Section. As a token of this being done, the receiver will indicate in ink on the body side of the letters the No. of enclosures received with each letter which should invariably be initialled and dated by him.

(vii) The Record Section will circulate the Dak received from the Comptroller and Auditor General and Government of Pakistan among the D. A. Gs and Examiners. After they have seen, the Dak will be passed on to a senior assistant of the Record Section for marking. All Officers and Subordinates through whose hands the Inward Dak passes should scrutinise it at once so that it may reach the dealing section with the least possible delay.

The Dak should be marked immediately and accurately. In no case should a letter be marked to a section unless the marker is satisfied that the letter actually concerns that section. In all doubtful cases he should consult the Superintendent, Record and if necessary, obtain the orders of the G. O. in charge or of the D. A. G. This should, however, be done immediately on the date of receipt of letter in the Record Section. Should a letter concerning more than one section is received and if it quotes a previous reference it should be marked to the section which is in possession of the previous reference, otherwise it should be marked to the section which will deal with it finally. After the date has been properly marked the marker should make over the letters to the Diarist for diarising.

(viii) The Audit Sections will maintain two diaries one for the registration of U. O. cases, telegrams, immediate and Express letters and the other for the registration of all other communications. The entries in the former will be made by the Sections concerned while the latter will be sent to the Record Section at 12 Noon on week days and 11 A. M. on Fridays by the sections concerned. In these sectional Diaries Record Section should fill in the columns for (i) No. and date of the communication and (ii) Designation etc. of the originating officers, and leave the section concerned to fill in the rest of the columns of the sectional Diary Register and to give sectional Diary numbers which should be in a single series for the whole year. The existing system of sending such letters from Record Section to the sections concerned through the transit register should be discontinued. In order to avoid delay in making over the sectional diaries to Record Section two sets of Inward Diaries may be maintained in the sections one set for use on each alternate day.

(ix) After the letters have been entered in the Sectional Registers a Peon of the Record Section will make over the Diaries and Letters to the G. Os. in charge of the Sections concerned sufficiently before the office closes for the day. The G. O. will peruse the Dak, pass his orders, if any, on the letters, see that the Dak of previous day has been distributed among the assistants and then pass on the diary along with the Dak to the Superintendent concerned. The receiving Superintendent will go through the Dak carefully, comply with the G. Os. orders if any, mark the letters to the dealing assistants and then make over the Dak to the reference clerk for distribution among the assistants, after recording the particulars in the register. In the case of letters pertaining to the seats of absentees the Superintendent should make necessary arrangements to dispose of the urgent letters. In case he feels any difficulty the fact should be



reported to the B. O. for orders. The Reference Clerk should examine that all the letters with enclosures, documents etc. as entered in the Diary by the Record Section have actually been received by him. If any documents or letter is found missing, the matter should at once be brought to the notice of Record Section; otherwise responsibility for the loss will rest with the Receiving Section.

(x) It will be duty of the sectional Superintendents to see that all the letters sent to his Section by the Record Section actually pertain to his Section. If he finds that some letters entered in his sectional diary do not actually pertain to his section he should at once return them to Record Section giving his reasons for doing so, and in order to facilitate correct distribution of letters he may at the same time indicate the Section to which he thinks the letter should be made over. This should be done through the Inward Diaries themselves and not later than the next day. The Record Section will then transfer the letter to the Diary of the Section concerned, after recording necessary remarks and the diary No. in red ink in the register it was originally entered. In cases of doubts or if the letter is again returned to Record as not appertaining to the Section to which it has been made over the Record Section will take the orders of the G. O. in charge who will mark the section. His orders should prevail and the section so marked should receive the letter and dispose of.

(xi) All letters should be disposed of within 7 (seven) days from the date of receipt. All telegrams, express and immediate letters and Bills received through Posts should be disposed of within three days. The weekly report of outstanding letters should be submitted to the Superintendent and the G. O. in charge on Monday morning each week or the next day if it is a holiday. In addition to the checks prescribed in the office order quoted above the Superintendent and the B. O. will satisfy that the position brought out in the report is correct. It should be noted in this connection that outstanding letters as indicated in the diary report of letters received upto the third week of each month should go to the monthly arrear report. The letter report and the monthly report should agree in this respect.

(xii) The Record Section will continue to maintain two separate diaries for diarising all U. O. references and telegrams. In the latter Express and Immediate letters will also be diarised hereafter. After diarising it will also be the responsibility of the Record Section to deliver these communications to the sections concerned on the same day after these have been perused by the G. Os. of the Sections concerned. The acknowledgement of the sections concerned should be obtained in the Record's diary itself. The Section concerned should enter them in their sectional diaries and deliver them to the assistants concerned who should state action immediately. The weekly outstanding reports of these diaries should be prepared by the sections and submitted to the B. O. as usual subject to the following further action in this behalf.

The Record Section should also close their diaries and prepare outstanding reports and submit them to the Accountant General on each Monday. For this purpose the Superintendents of the various Sections should intimate separately the disposal of all U. O. cases, telegrams, Immediate and express letters to the Record Section on each Saturday.

(xiii) All valuables will be received by the Superintendent Record Section. After diarising these in the Register of valuables the documents will be passed on by him to the G. O. in charge of the Record Section for

safe custody and the letters forwarding the documents will be got received by the Branch Officers of the sections concerned through the Register of valuables itself. The Superintendent will watch the disposal of these letters and will also prepare and submit to the Accountant-General a weekly report showing the details of outstanding valuable.

(xiv) The procedure prescribed above should come into force with immediate effect and should be carefully studied by all concerned.

[A. G. P. R.'s O. O. No. RD-1 (Dak) 229 dated 15-10-53. A. G. E. P's O. O. No. TM/30 (54-55)/112 dated 1-9-1954.]

34. (i) An experienced clerk of the Record Section should be entrusted exclusively with the work of maintaining the following central diaries for registration of :—

1. All letters received from the Comptroller and Auditor General.
2. All telegrams.
3. All Un-Official cases.
4. All other express, immediate and urgent letters.

This will be in addition to the diarising of the letters etc. in the sections themselves. The sections will intimate to the clerk concerned regarding the letters disposed of by them during the course of the week. He will work directly under the Officer-in-Charge of Record.

(ii) The clerk will prepare a weekly report showing outstanding letters which will be submitted to the Accountant General through Deputy Accountant General (Civil). The report will indicate the names of the sections to which the outstanding letters pertain and the date of receipt of the letters. Two days before the report is due a list showing the outstanding letters relating to sections under the charge of the respective Gazetted Officers should be furnished to them over the signature of the Officer-in-Charge of the Record Section in order to enable them to reduce the outstanding in the weekly report.

(iii) All branch officers and Superintendents should personally look to the expeditious disposal of all the letters etc. relating to both these registers and also to see that the work of preparation of the report of outstanding by the clerk of Record Section is not unnecessarily held up.

The outstanding report of the Comptroller and Auditor General's letters, Un-official, and telegrams will be put up to the Accountant General positively on each Monday through Deputy Accountant General (Civil).

[A. G. E. P., O. O. No. TM/30 (54-55)/83 dated the 31st July, 1956.]

#### Enclosures to Inward Letters.

35. While the covers are being opened, the Examiners, Reference Group, must be careful to examine the enclosures, if any, and see that they are in order. If it is stated in a letter that the enclosures have been sent under a separate cover, the Examiner must look for the enclosures and, if received, link them to the letter in question and record the fact in its margin. If any of the enclosures are wanting, he should likewise record the fact in the margin of the letter or document in order that the section concerned may call for the wanting documents.



36. Letters received on any day must be delivered to the sections by 12 Noon of the same date. Urgent letters, however, must in all cases be made over as quickly as possible. If any letters are received through the transit book after the date entered therein, the fact should be at once reported to the Assistant Accounts Officer by the Superintendent of the section concerned. Superintendents should on no account delay the transit books but return them to Record Department before 9 A. M. every day.

#### **Unsigned and Incomplete Letters.**

37. If any document is received unsigned or incomplete in any respect or is not required by this office, the section concerned should take the necessary action on this, and not the Record Department. It is only in cases in which a letter or paper has been wrongly delivered to this office that the Record Section should at once send the correspondence to the proper office or call for a copy of the letter to which attention has been drawn.

#### **Procedure in Section in cases of Mis-sent Letters.**

38. It will be the duty of the Superintendent receiving the letters to see that they belong to his section, and if he finds that action cannot be taken on any letter marked for his section, he will return it at once to the Superintendent, Record Section, giving his reasons for doing so, and, in order to facilitate correct distribution of the letters, he will at the same time indicate the section to which he thinks the letter should be made over. It will then be sent by the Superintendent, Record, to the proper section through the transit book of that section. In case of doubt, or if the letter is again returned to Record as not appertaining to the section to which it has been made over, the Superintendent, Record, will take the orders of the Assistant Accounts Officer who will mark the section to which the letter should go.

#### **Unnecessary transfer of letters.**

39. Letters should not be transferred, through the Record Department from one section to another for the purpose of obtaining information or having queries answered

#### **Circulation of General Letters.**

40. Letters of a general character, which are required to be seen by the whole office or the greater portion of it, are not entered in the ordinary transit books, but are circulated by Record with a prescribed slip and sent through a special transit book. Such letters are not to be retained in any section for more than a day.

#### **Maintenance of Diaries for Certain Letters.**

41. There are at present 3 Diary Registers, viz., Comptroller and Auditor General, Government of Pakistan and Government of East Pakistan. Letters from the Comptroller and Auditor General and the Issue Department of the State Bank of Pakistan are diarised in the Comptroller and Auditor General Diary while those from the Departments of the Government of Pakistan and the East Pakistan Government are diarised in G. P. and G. E. P. Diary Registers respectively. All other letters are not diarised but entered directly in the inward transit book of the section concerned, marked thus; letters for the Budget Section, as Bt. etc.

## Inward Letters.

42. On receipt of inward letters the Reference Clerks will register them in the proper diaries. The date to which the entries appertain should be written prominently in red ink across the page of the diaries and above the first entry of the day. As each letter is diarised, the diary number it bears on the register, as also the distinguishing letters of the diary, will be noted in the upper right-hand corner of the letters or endorsement number; thus, G. P. 45 or G. E. P. 105 and so on. All letters must be indexed and distributed among the Reference Clerks on the day of receipt.

43. Letters from Governments, both West Pakistan and East Pakistan and from the Comptroller and Auditor General should be indexed with particular care.

44. Marking of letters for the different sections should be done with care *vide* para 19 of Office Procedure Manual. To facilitate the marking of letters, detailed instructions are given in Appendix A as to the subjects and classes of letters dealt with in each section.

45. Letters affecting more than two sections of the Treasury Account Department (including those referred to in the Treasury Account Department Manual, which should first go to Budget) should be marked by Record to "T. M. (for note in T. A. D.)" and on no account is Record to receive such letters for transfer from one section of T. A. D. to another.

46. Letters that appear to affect one or at the most two sections of the T. A. D. should go from Record to the first section concerned, which will register it and pass it on through the sectional transit book to the other section (if any) and, on receipt back through the transit book, will return it to Record. Such letters should not be registered in more than one section of the Treasury Audit Section.

47. After indexing the letters in their respective Inward transit books, the letters requiring previous papers to be put up will be referenced by the Reference Clerk in the manner described below and as soon as this is done, the Inward transit books will be sent to the sections concerned. Sectional Superintendents should return the Inward transit books to Record not later than 9 A. M. every day for fresh entries being made. If, in referencing any particular letter, difficulty is experienced in getting old papers together, the letter may be held back and the rest entered in the transit book and sent to the section. The letter held back should then be taken up and the papers completed without delay. If a reference is made on a fresh receipt to a previous correspondence, which was not diarised or indexed but sent through a special transit book, the fresh receipt must be diarised and indexed and the previous correspondence put up if available, otherwise a note should be recorded in its margin showing the whereabouts of the previous paper. When letters quoted on fresh receipts cannot, in the first instance, be traced in the proper diary register, the likely special transit and other books kept by the receivers should be carefully examined and a certificate of non-receipt or otherwise given in the margin of the fresh receipt before the bundle leaves Record. The word "noted" should be recorded under the dated initials of the Reference Clerks against the number of this office letter quoted on replies or fresh receipts. When the previous papers are not in the Record Department, but have been taken out on requisition, a "Wanting slip" showing the whereabouts of the letter should be attached.



initials have to be taken in this Register from the officials mentioned above in the months of January and July each year and it will be the duty of the Superintendent Administration Section to bring to the notice of the officer-in-charge of Administration Section to have the initials of the above mentioned officials taken in those months.

(ii) It is also brought to the notice of the employees of this office that under Rule 17 of the Government servants conduct Rules, Government servants are Prohibited from communicating without authority to any one including fellow Government servants, any information acquired by them in the course of their official duties. Such unauthorised communication of official information is also an offence under the "Official Secret, Act, 1923." They should, therefore, guard themselves against the unauthorised communication of any such information to any one.

(iii) The Officers should see that the Top-Secret, Secret and confidential papers received by them or in the office, are dealt with strictly in accordance with the instructions contained in the above publication. A diary register will be maintained by the Stenographer of the A. G. for diarising the Top-Secret, Secret and confidential receipts. In the case of such letters received by any officer by name, it will be the duty of the officer concerned to make his own arrangements for the diarising and for watching the disposal of such Top-secret, Secret and confidential letters dealt with by him. No Top-Secret confidential letters under any circumstances be sent to sections. If any secret paper inadvertently goes to any section and the sectional Superintendent cannot link it with previous papers he should give it to A. G.'s Stenographers who will mark it for the officer concerned after taking A. G.'s order, where necessary. The confidential papers may, however, be dealt with in the sections under the orders of an officer, but they must remain in the personal custody of the B. Os., who will be personally responsible for their safe custody. It is necessary to ensure that all the members of the staff dealing with Top-Secret, Secret and confidential papers are thoroughly reliable.

(iv) All top-secret, secret and confidential papers sent from room to room in this office must unless carried by hand by an officer, be sent in locked boxes or fully covered folios. Under no circumstances may such papers be carried loose in the hand of peons or subordinate Government servants. The box along with the key or covered folios may be had from the Record Section. Top-Secret and Secret letters, when sent by post must invariably be enclosed in double covers, the inner cover being marked top-secret or secret as the case may be and addressed to the officer to whom it is intended, while the outer cover should bear only the usual address and the front of the despatching office. The inner cover should be prepared by the officer concerned and the outer cover by the regular despatch section to enable the letter to know the grade of the secrecy and appreciate the importance of the content. Letters and Packets containing Top-Secret or Secret papers where sent by post should invariably be registered and should be sent acknowledgement due. Officers should exercise their discretion in "Insuring" very important Top-Secret papers. The stenographers and the despatchers should carefully study the instructions regarding the despatch of Top-Secret, Secret and confidential letters from this office. These instructions should invariably be complied with.

(v) No outsider should in any case be allowed to enter any section Room. If any outsider wants to enter any section room in this office, he should be advised to see the B. O.

#### Four-day Rule for Disposal of Letters.

48. Every inward letter should, as far as practicable, be attended to immediately on the day of receipt in the section and on no account must a letter be allowed to remain *in any one's hands* for more than four days from the date of receipt in the office. (Vide paras. 377 and 378, Office Procedure Manual).

#### Treatment of Letters not diarised but indexed in the Inward Transit Book.

49. Letters received from Officers or Departments other than those mentioned before are not diarised. These letters are numbered in a running series in the respective sectional Inward transit books where they are to be first dealt with e.g., a letter communicating the contract grant of a Head of a Department is to be dealt with first in T. M. Section where the total allotment is to be noted for watching the actuals and then in the audit section concerned (T. A. D.) and lastly in Bt. In this case, the letter is indexed as T. M. I. in the Inward transit book of T. M. by filling in the respective columns of the book. When the letter is transferred subsequently to other sections of the office, the number originally allotted to it in the T. M. Inward transit book is repeated (as T. M. I-10). The number once allotted must not be altered unless the letter is not required by the section in whose book it was first numbered or indexed, in which case the letter should be indexed according to the section where it is to be dealt with.

#### Reminder to Inward Letters.

50. Reminders to Inward letters will, unless the Accountant General has already seen them when the post is opened, be put up to the Accountant General, before any action is taken on them, in order that he may have the earliest possible opportunity of enquiring into the cause of delay and issuing any orders which may be called for.

#### Custody and disposal of confidential, secret and top secret document.

51. In the interest of the security of the State it is essential that adequate measures should be taken to protect official documents and information as any laxity or carelessness is fraught with dangerous possibilities. A copy of the Pamphlet Security in Civil Departments Volume I issued by the cabinet secretariat is available in the Administration Section. The Superintendent of each Section should carefully study this for compliance and inform his clerks of the requirements prescribed in this Manual where necessary and it will be the duty of each Superintendent to ensure that the requirements of this Manual, where necessary are duly complied with by him and his assistants. The officers and the Stenographers should also carefully study the publication for compliance.

(i) As almost all the officers and the stenographers and the Superintendents of the sections in this office are required to handle documents of different grades of Secrecy an acknowledgement as required under para 4 of chapter I of the Publication referred to above will be taken from them in a Register to be maintained in the prescribed form in the Administration Section in the months of January and July each year. Such acknowledgement will also be taken from the clerk or clerks dealing with examinations Work, the Despatcher and the Dak-Clerk. A note will be kept in the calendar or Returns of the Administration Section that the



(vi) A. A. O. (Rec.) should see that instruction regarding short hand note books contained in para 15 of the publication are duly complied with. He should immediately start a register in Form (C) as prescribed under that short hand note book already are serially numbered immediately and these records in future are serially numbered immediately on receipt. The note Books should be issued to the Stenographers by A. A. O. (Rec.) who will obtain the initials of the steno receiving the note Books. The issued Note Books will be returned to him by the Steno. after his use and he will keep them in his personal custody and destroy them personally after the expiry of the months from the date of the last entry in the book, and also fill in the last two columns of the Register when the Note Books are destroyed. If A. G. orders that any Note Book should be destroyed by the Steno. himself and should not be returned to Assistant Accounts Officer (Record) then the Steno. will be responsible for its safe custody and he will inform the Assistant Accounts Officer (Record) of the fact of its destruction when it has been destroyed by him (Steno). A note will be kept in the Calendar of Return of the Record Section that the "Register of issue and return of short-hand Note Books" will be reviewed every quarter in the months of January, April, July and October and action regarding the destruction of Note Book will be taken by the Assistant Accounts Officer (Record).

(vii) Officers should also pay great attention to the instructions contained in para 16 of the above publication in respect of disposal of waste paper and drafts, rough notes and stencils.

[Vide A. G. E. P. O. O. No. T. M./Conf./40 (50-51)/93 dated 2-8-54.]

(viii) It will be the duty of all the Branch Officers to have separate diaries maintained for diarising all confidential, secret or top-secret communications received by them and to watch the disposal of such communications carefully. These diaries may be kept in the Custody of Sectional Superintendent but it will be personal responsibility of the officer to see that all such communications are properly diarised therein and their disposal watched. These may be submitted to T. M. on the 5th of each month, who may put up a consolidated report to the A. G. on the 8th.

[Vide A. G. E. P. O. O. No. T. M./30 (54-55)/274 dated 25-3-57.]

#### **Attachment Orders.**

52. Orders received from any Court attaching money payable by this office, should be indexed and immediately made over to the section concerned through the Inward transit book, in which the Superintendent receiving them should note the date and exact time of receipt. For further particulars see paras. 305 to 311, Office Procedure Manual.

#### **Demi-Official Correspondence.**

53. The procedure relating to Demi-official correspondence is detailed in paras. 458 to 460 of the Office Procedure Manual.

#### **Un-Official Correspondence.**

54. All un-official references received in this office should be recorded in a register maintained by the Record Department. The receiving Clerk on receipt of the file will note the date of receipt, from whom received and the subject in the appropriate columns of the register and make over the papers to the departments concerned through this register. On



return of the papers after disposal he will put the name of the first dealing section and the serial number in the unofficial reply and will make over the papers to the despatcher who will give his receipt in the register. All office notes and papers, if any, should be detached and returned to the first dealing section.

55. Un-official cases should not ordinarily take more than 7 days for disposal. The receiving Clerk should prepare a list of the outstanding cases from the register every Monday, obtain the explanation of the branches concerned for delay in disposal, and submit the same to the Accountant General through the Assistant Accounts Officer and Superintendent, Record by Wednesday following.

#### **Receipt of Telegrams.**

56. Telegrams intended for this office will be received by the Superintendent, Record Department, or the Library Clerk, and the time of its receipt distinctly noted on the slip.

57. The telegrams should be submitted with the transit book to the Assistant Accounts Officer who will open and mark them for the sections concerned. The entries in the transit book will then be made and the telegrams with the book transmitted to the sections concerned for disposal. Telegrams addressed to the Accountant General by name should be sent to him direct. If a telegram is wrongly addressed to this office, it should be returned to the Telegraph Department after ascertaining by circulation in the various branches, that it does not concern this office. (If any correspondence is referred to in an inward telegram the dealing section should obtain it from Record by sending a requisition in the usual form).

#### **Superintendent's Check Register of Letters and Un-official Cases.**

58. For detailed instructions see paras. 462 to 465, Office Procedure Manual.

#### **Pending Case Register.**

59. For detailed instructions see para. 385, Office Procedure Manual.

#### **Sectional Superintendent's Responsibility for Disposal of Papers.**

60. For detailed instructions see paras. 505 to 509, Office Procedure Manual.

#### **File Orders.**

61. In view of the fact that the maintenance and up-keep of the Correspondence files has been decentralised after partition and entrusted to the various sections the entire responsibility for the proper filing and disposal of Inward letters now rests with the various section concerned.

62. When the letter has been completely disposed of, the Superintendent of the section, which last dealt with it, will give the file order dating his initials, the letter A, XX, B, C or D being used to express the period for which the letter is to be preserved—

A indicates that the letter is to be preserved permanently.

P indicates that the letter is to be preserved for 30 years.

XX indicates that the letter is to be preserved for 20 years.

B indicates that the letter is to be preserved for 10 years.

C indicates that the letter is to be preserved for 5 years.

D indicates that the letter is to be preserved 1 year or under.

#### **Return of Letters after Disposal.**

63. When letters are filed in the sections or sent out in original, the entries in the transit books (column 11) should be attested by the Superintendents of the sections concerned.

64. When any letter is kept pending for further action, it should be retained by the section and not sent to Record to be put up on any special dates. (If returned, it should bear a file order).

#### **Duties of Examiner, Reference Group.**

65. The duties of the Examiners, Reference Group, for the several days of the week are given in para 4 above.

66. The Examiners will also keep, distribute and control the stock of forms peculiar to the Reference Group.

67. The Examiners will supervise daily the work done by the Reference Clerks and the progress made by each and will particularly see (i) that all letters received during the course of the day, whether fresh receipts or transfer letters, are entered in the transit books of the sections concerned, (ii) that no delay occurs in the transmission of urgent or express letters and reminders and (iii) that no Inward letter is sent to the sections concerned without the previous references being put up. A reference Clerk, who is unable to trace a previous reference in any case, should submit the Inward correspondence to the Examiner for scrutiny and report and must on no account send such letters to the sections with remarks such as "previous papers not traceable". If the Examiner is himself unable to trace the papers, he should report the case to the Superintendent, Record, for orders.

#### **Report of the outstanding letters and Un-Official Cases.**

68. Every Monday (or, if it be a holiday, on the first working day following) the Record Branch will prepare a list of the number of un-official cases received in the office up to Saturday preceding the last which remain undisposed of, separately for each section of the office, and inform the Gazetted Officers concerned of the total number of these letters and cases. A consolidated report for the whole office will also be submitted to the Accountant General on the above date through the Assistant Accounts Officer. (In order also that all letters received in the office up to the 15th of each month and cases up to the 7th day preceding the last working day of the month may, as far as possible, be finally disposed of within the month, no letters will be accepted by Record for transfer to another Department after 12-30 P. M. of the 24th of each month. The section receiving such a letter on that date must make its own arrangements for its final disposal before the end of the month, after consulting such other sections as may be necessary.)

On and from the afternoon of the third day preceding the last working day of the month till the end of each month the Record Branch will work out daily the number of outstanding un-official cases separately for each

section and inform the Gazetted Officers accordingly till the last day of the month. A consolidated report of the whole office will also be submitted to the Accountant General on the above dates. These reports should show letters received in the office upto 15th of the month and cases up to the 7th day preceding the last working day of the month separately from those received after that date.

69. Reports for letters received in office upto the 15th of each month are to be sent by the various sections of the office to Record for verification on the afternoon of the third day preceding the last working day of the month without fail. The report is to be prepared in the prescribed form. The Record Branch will verify the letters with those shown as outstanding against each section and at the same time inform the Gazetted Officer concerned of the total number of those letters as above.

#### **Marking of Urgent Drafts.**

70. If a letter is really urgent, the word "urgent" in red ink should be prominently written across the top, or an urgent slip pasted thereon and attested by the Gazetted Officer-in-Charge, otherwise the use of such phrases as "an early reply is solicited" or "at your earliest convenience" in the text hardly attracts the required attention. Such urgent drafts will be received at any time in the Copying Group but ordinarily not later than 12-45 P. M.

#### **Enclosures to Outward Drafts.**

71. (1) Superintendents and other assistants of this office must exercise utmost care in seeing that letters which have to be accompanied by any enclosures are made over to the Record Section with complete enclosures. All enclosures except those mentioned in sub para (2) below should be sent to the Type Branch along with the drafts to be fair-copied. The Examiner copying Group should see that proper enclosures are attached to such outward letters which are to be despatched.

(2) Enclosures such as service books, valuables e.g. cheques, insurance policies, demand drafts etc. and big bundles which are not suitable for sending to the Type Branch should not be sent to the Type Branch along with the drafts but kept in readings in the Sections. The Head Despatcher should send a peon daily to the sections with the relevant drafts and signed fair copies to collect such enclosures. The sectional Superintendents or the dealing assistants should readily make over the enclosures to the peon and initial the drafts with the remarks "enclosures furnished". Any non-compliance or delay in making over the enclosures to the peon should be brought to the notice of the Branch Officers concerned by the Superintendent Record II Section through the Branch Officer of the Record Section.

#### **Copying and Examination of Figured Statements, etc.**

72. All statements prepared by the Compilation, Budget, Account Current and other sections should, after fair copy in the Copying Group, be returned to the sections for examination and issue. As regards figured statements the Superintendent of the Record Department will decide which should be examined by the Copying Group and which by the section, the general principle being that all important statements and reports such as monthly, quarterly, half-yearly and annual statements and reports should be copied and examined by the sections concerned, while those that are merely copies of statements received from outside should be examined by the Copying Group.



The persons comparing fair copies of figured and other statements etc., should endorse on the office copies the word "checked" under their dated initials in token of having made the comparison and that the Examiner, Copying Branch, concerned in the Record Department will be responsible for seeing that necessary endorsement has been made on such office copies before sending the fair copies to the Despatcher for issue.

#### Attestation of True Copies.

73. "True Copies" of papers going with a letter, etc., should be signed by the Superintendent, Record Department, after satisfying himself that the correct enclosures have been copied. "True copies" of documents intended for the Government of Pakistan, East Pakistan or the Comptroller and Auditor General, will be signed by the Assistant Accounts Officer, Record.

#### Reminders to Outward Letters.

74. For detailed instructions see paras. 498 to 500, Office Procedure Manual.

75. Reminders to the Government of Pakistan or East Pakistan, the High Court and the Comptroller and Auditor General must be invariably put up by the *section concerned* in the form of a draft to be signed by the Accountant General; in other cases the usual printed reminders should be issued. If no reply is elicited after three successive reminders, the officer should be addressed by name. If he takes no notice of this letter, the next reminder should be addressed under the signature of the Accountant General to his immediate superior giving a brief statement of the correspondence which has already taken place. Where letters are addressed by name, the name should be verified by G. A. D.

#### Filing of Inward Letters.

76. Inward letters which are unconnected with any outward letter will be kept in loose files arranged in the order of their diary or sectional numbers. Letters for the current year and the year immediately preceding will be kept in the current Record Room by the Recorder. Those, however, that are connected with some outward letter, will be filed with such outward letter and remain in the custody of the Reference Clerk concerned. Replies to outward letters, of which no office copies are kept, should however, be treated as single inward letters and kept by the Recorder. The marking in column 8 of the diary register should indicate the letter has been filed, to help its being subsequently traced.

#### Filing of miscellaneous and important letters.

77. All miscellaneous and important letters which are ordered to be preserved for one year or less with file orders on them as "File D" in accordance with the instructions contained in paragraph 84, Record Manual, should be kept separate from other loose letters which are ordered to be preserved for more than 1 year. All these "File D" letters should be kept carefully tied, 100 in each pad, in the order of diary numbers. The file orders on these letters should be reviewed periodically with a view to see that no mistakes have been committed in giving such orders on them.

78. When an Inward letter is received in continuation of a previous inward, for which no outward letter has been issued, the Reference Clerk will obtain the previous inward letter from the Recorder on requisition and will send them both linked together to the section concerned. When these Inward letters are returned after disposal to the Record Department, they will be received by the Recorder who will separate and restore them



to their respective places, the requisition of the Reference Clerk, for the old letter being returned to him. If a letter has been obtained from the Old Record Room, the Recorder should make it over to the Reference Clerk who will return it to the Old Record Room and obtain a receipt.

79. As a rule no letter from Government, the Comptroller and Auditor General and no letter which concerns more than one section, should be filed in any section except that to which it is originally marked. It will be the duty of that section to furnish copy or copies of the original communication to other section to whom it may also concern.

80. Government or other orders of general application will be filed separately by the respective sections and not put into a bundle or case with any particular correspondence.

81. Half margins, objection statements, retrenchment and admission slips and other similar papers will be recorded as usual but filed in the sections concerned. There is no objection, however, to a half-margin or other paper, if it forms part of a correspondence that has been made into a bundle, being kept in such bundle.

#### **Filing of Outward Letters.**

82. Three batches of papers are to be kept in three separate flap boards, viz., single outward letters pending return of inwards, whether by themselves or in their bundles; last receipts in bundles pending return of outwards; and single inwards pending return of outwards. These are not to be removed from their respective board till the corresponding papers arrive, when the Reference Clerk can link and put them away.

#### **Hours for return of Inward and Outward Transit Books.**

83. As the Inward and Outward Transit Books of the various sections are required in Record early in the day for tracing and putting up previous references mentioned in Inward correspondence, Superintendents of Branches should see—

- (i) That the Inward transit books are cleared by 8 A. M. and sent to Record immediately together with letters for file or transfer to other Sections. These books will be returned by Record with fresh receipts by 12 Noon.
- (ii) That the Outward transit books are sent to the Reference Group by 10-30 A. M. These books will be returned by that Group by 11-30 A. M. to enable the sections to send fresh issues to the Coping Section by 12-30 P. M. on days other than Fridays.

#### **Period of Preservation of Letters.**

84. The correspondence of this office is divided into six classes for purpose of preservation and should accordingly be marked A, P, XX, B, C or D,

A means "retain permanently".

P means "retain for thirty years".

XX means "retain for twenty years".

B means "retain for ten years".

C means "retain for five years".

D means "retain for one year and under".

85. When the correspondence on any subject has been made into a bundle, the bundle must be marked with the letter suited to the importance of the case.

86. In the matter of correspondence the period of preservation prescribed therein should be borne in mind in giving the file order when any correspondence is disposed of. With regard to others, Superintendents must use their discretion in each case having regard to the importance of the subject matter of the letters or bundles.

87. Appendix D of this Manual indicates in a general way the file orders to be given on the different classes of letters and may be taken as a guide in determining the life of bundles also, but if a correspondence has become sufficiently important to the extent of the periods allotted to the most important of the letters within a bundle, the whole bundle may be marked so as to be filed for a longer period, e.g., a bundle contains certain letters of the C class, if the correspondence has assumed an importance which would justify the preservation of the letters within it for a longer period, the whole bundle may be marked file B or even A.

88. The following procedure, designed to facilitate the tracing of papers, will be followed in keeping a record of the disposal of communications received in this office :—

(i) On the 15th and the last working day of each month every section will send to Record Section a list of communications received in this office from the Government of Pakistan, the Comptroller and Auditor General, the State Bank and the Government of East Pakistan, upto the 15th and the last working day of the month, respectively showing against each communication the number of the Bundle on which the disposal of the communication has been taken up or in which the communication has been filed after disposal. The disposal thus communicated will be noted in Column 4 of the General Diary of these communication by Record Section. The Record Section will submit to the Gazetted Officer-in-Charge on the 1st and 16th day of every month a list of communications received in the office upto the last working day of the previous month and the 15th day of the current month respectively, whose disposal has not been noted in the General Diary, showing also the section responsible for not furnishing the number of the bundle. The Record Section will be responsible for seeing that the final disposal of every communication of the kind referred to above has been noted in the General Diary. These Diary Registers should be reviewed by the superintendent on the 7th and the 21st and by the Gazetted Officer-in-Charge on the 28th every month.

(ii) Where a communication on a subject has been filed in a section, any subsequent communication on the same subject should be filed in the same section, whichever section may have dealt with the subsequent

communication. If it is found that communications on a subject dealt with in one section have been filed in another section, immediate steps should be taken by the section noting the irregularity to rectify the matter.

(iii) When a communication dealt with in several sections is filed in the section which first received the communication this section should note the number of the bundle in which the communication has been filed not only against the last (red ink) entry in the Diary of receipt of the communication but also against the first (black ink) entry in the Diary.

---

## CHAPTER III.

## THE BUNDLE AND CASE SYSTEM.

**The Bundle system.**

89. Whenever the correspondence on any subject extends to more than four letters and is to be preserved for 10 years or more (i.e. marked with the file orders "A", "XX" or "B") or contains an important change of procedure or an important decision, the letters and connected papers are to be linked together and formed into a bundle. Bundles should also be made of other lengthy correspondence, if specially desired by the Branch Superintendent.

**The Making of Bundles.**

90. Since the decentralisation of filing of correspondence from the Record Section the responsibility for making proper bundles in accordance with para. 79 of this Manual rests with the various sections concerned, till these go to the Old Record Room.

91. When a letter referred to in any correspondence is not found in the section concerned, Record's help may be sought in tracing out the missing reference.

**Fresh Additions to Bundles.**

92. Superintendents should see that no additional letters are put into bundles by the sections without their being incorporated in the bundle register maintained by the Record Department.

**Old Bundles or Cases to be requisitioned on receipt of fresh Letters.**

93. In the case of fresh letters containing a reference to a previous correspondence filed in a bundle, the bundle should be obtained on requisition from the Old Record group, where the old bundles are filed, by the Reference Clerk concerned and put up with the fresh receipt. In the case of letters with the file order "File in Bundle No.....of (year)" the bundle should be obtained and the letter filed therein and the necessary note made in the Bundle Register as early as possible. The complete papers should then be returned to Old Record.

94. Letters bearing references to previous papers filed in "Cases" should also be dealt with as above.

**Treatment of Letters to be filed in a Bundle or Case.**

95. When a letter is to be filed in a bundle or a case, the fact should be noted in the Diary Registers or Transit Book as the case may be.

96. In the case of letters filed in a bundle, the fact should be noted in the Bundle Register also, as already stated.

**Alteration in File Order in Bundle.**

97. No alteration should be made in the file order of bundles once recorded in the Bundle Register without first bringing the fact to the notice of the Superintendent, Record Department.



### **Amalgamation of Bundles.**

98. If any Superintendent desires two or more Bundles of the same year to be amalgamated, he should pass distinct orders in writing to this effect on the covers of the Bundles in question. If one of the Bundles belongs to another Department and the Superintendent of the Department agrees that his Bundle may be amalgamated with the Bundle of the other Department, both Superintendents will sign an order to the effect on their respective Bundles ; but Bundles of one year should not be amalgamated with that of another, a simple cross reference noted on the space provided below the covers will be sufficient.

99. The amalgamated Bundle will be given a fresh cover, the covers of the old Bundles being preserved by the Record Department for a time. A note of the amalgamation will be made in the Bundle Registers under the initials on the Superintendents concerned.

100. If any Superintendent desires that a bundle be amalgamated with a case, he should pass distinct orders on the cover of the bundle. The Reference Clerk will then hand over the bundle to the Record Clerk who will grant a receipt in the Bundle Register, write up the Case Register and substitute, if necessary, the case for the bundle number against the letters of the Bundle in the Diary Registers or Transit Books.

### **Miscellaneous Instructions.**

101. When letters originally filed loose are subsequently made into a bundle, their whereabouts should be noted in the respective Diary Register or Transit Book. The notes will be made by the Reference Clerks from the Bundle Register who will initial against each entry in that register in token of having done so. The entries will be made in red ink thus "filed with Bundle No. A. C.-2 of 1902-03". The Examiner, Reference Branch, will examine the Bundle Registers (new and old) half yearly to ascertain whether this has been done.

102. Papers once made into a bundle will not be separated again. If it becomes necessary to file any letter of a bundle in a section, the whole correspondence should be filed and an intimation sent to Record for rote in the Bundle Register under the dated initials of the sectional Superintendent. Similarly, if only a single letter of a bundle is required at any time, the whole bundle will have to be taken out on requisition.

103. The file orders noted on the letters of a bundle determine the life of each bundle. If a Superintendent considers that the correspondence of a bundle is closed and is not likely to be reopened within a short time, the file order under his dated initials will be noted on the lower half of the bundle cover.

104. On the issue of bundles to sections, Superintendents will see that the descriptive names are correct, or revise them, if necessary. Reference Clerks on return of such bundles will alter the description noted in their Bundle Register.

105. If a letter of a bundle is required to be sent out in original, the section concerned will replace it by a slip in which should be recorded in the diary or Index No. of the letter as well as the date and number of the forwarding memo., should the latter happen not to form a part of the bundle.

106. Letters received or written in a later year, appertaining to a correspondence which has already been made up into a bundle or case in some previous year, should not be made into a fresh bundle or filed separately, but should be put into the existing bundle or case (*vide* para. 93).

107. If, owing to the bulkiness of a bundle, the cover is found damaged, it should be replaced at once by a stiff cover. The bundles will remain in the custody of the Reference Clerks for two years, after which they will be made over with the Bundle Register to the Old Record-keeper.

#### **Revision of File-Order on Bundles.**

108. In August each year, the bundles of the previous year will be sent to the Superintendent of the branch concerned to revise or confirm the file orders previously given on them. On their return the respective Reference Clerks will note the file orders in the Bundle Registers under their initials, and pass them on to the Examiner, Reference Branch, who will examine each file order on the bundle with that noted in the Bundle Register to see whether it has been really done.

#### **Agreement of File-Orders on Outwards with those on the corresponding Inwards.**

109. Annually in August, the Reference Clerks will go through the loose outward letters of the previous year to see whether the file-orders on the corresponding inward letters agree and to settle any variations in consultation with the sections concerned. The corrections will then be noted in the respective Diary Registers or Transit Books.

#### **The Case System.**

110. The system of making cases of important correspondence or orders has been abolished. All existing cases are kept in Old Record.

## CHAPTER IV.

## COPYING AND DESPATCH GROUP.

## Time for making over Drafts.

111. Draft letters, Un-official cases and Demi-official letters, short statements, etc., should be sent to the Copying Group before 10-30 A. M. (on Friday before 9-30 A. M.) through a transit book. Town covers should be made over earlier and no letter will be received for despatch unless the post town and district is distinctly mentioned. After the above hour none, but letters marked "URGENT" or "ISSUE TO-DAY" under the initial of a Gazetted Officer, will be received in the Copying Group upto 12 Noon (on Friday upto 9-30 A. M.) (except in cases in which it is otherwise ordered by D. A. G. (C) or in which special arrangements are made beforehand with the G. O. in-charge of Record). The enclosures which will accompany the "URGENT" and "ISSUE TO-DAY" letters must also be sent ordinarily by the section along with the drafts and not kept in the section for being collected by the despatchers later on. Any urgent communication intended to reach the post town of destination by the Mail of the day should be specially marked with a slip "to be posted before (hour)" by the departments concerned which should keep themselves acquainted with the postal timings of the different Mails. The Superintendent, Record, will be responsible for seeing that no letters are included in the balance, except such as are really received after 10-30 A. M. Drafts which should issue on the date of receipt in the Copying Group should be sent in sufficient time and also have an "URGENT" slip attached to them. Whenever letters are to be despatched under a registered cover, they will be made over to the Copying Group by the sections concerned with clear instructions to this effect, prominently written in red ink in the blank space at the head of the form. The Superintendent, Record will see that they are actually despatched in the manner indicated; and also that all letters, statements, etc., passed before a holiday are fair-copied before the office closes.

## Instructions to Typists.

112. Letters should invariably be type-written. When a duplicate copy of any letter is required, it can be obtained on a carbon impression at the time the original is typed, but when a number of additional copies is required, the Roneo should be used or the matter sent to the Stationery office for duplication in the Gestetner machine.

113. The Typist, after typing the approved draft and the accompaniments, if any, should submit the papers to the Examiner with his initials on both the draft and fair copy. When a letter is to be registered, the word "Registered" should be typed in the top left-hand corner, when the slip "Urgent" or "Immediate" is attached to a draft, the same should be affixed to the fair copy; and when there are enclosures to a letter, the fact should be clearly noted and indicated by a slanting line drawn across the margin. Urgent and immediate papers should be put up to the Examiner immediately after being copied. Drafts, etc., not typed should be handed back to the Examiner and on no account retained by the Typists.

114. A quarter margin will be left blank in typing or copying all letters. Marginal notes will be copied in smaller characters than the body of the letter. Particular care should be taken to avoid erasures in all letters. Names of persons and places not in common use, and initial



letters. T. A., T. B., etc. used with the numbers of outward letters, will be typed in large letters. Typists will fill in the month and year of issue on fair copies, the exact date being filled in by the Despatcher.

### Forms to be used in Typing

115. Printed forms will ordinarily be used in typing letters. Letters addressed to the Government of Pakistan and the Comptroller and Auditor General, and all long letters will be copied on full sheet forms; letters to the Government of Pakistan in any Department or to other Heads of Departments, should have the name as well as the official designation of the writer set out at their head. Statements will ordinarily be copied on forms supplied by the sections concerned.

### Mode of Heading Letters.

116. The practice of heading letters other than those addressed to Government as from a particular Officer of the Accountant General's Gazetted Staff has been discontinued, except in the cases of the Accountant General and the Examiner, Local Accounts (*Vide* Dy. C. G.-360 of 1914-15).

### Duties of the Head Typist, Copying Group.

117. The Head Typist is the responsible head of the Copying Group. He will distribute work to the Typists and keep the daily progress register showing the quantity of typing done by each Typist during the course of the day. Typists are liable to be called upon to work extra hours, should they do less than a reasonable share of the copying work.

118. The Head Comparer will take up urgent fair copies first and the others in order of receipt. Ordinarily he will make over the draft to the reader from amongst the comparers to read to him, holding the copy himself, but when the draft is intricate or full of alterations, he will take it up himself and ask the reader to read to him from the copy. In such cases he will look through the copy again by itself to examine the spellings, punctuation, etc. In comparing copies the Head Comparer will follow the sense as well as the wording, and refer to the Superintendent concerned in all cases of doubt or apparent mistake in the draft. He will pass no copy without careful scrutiny and will be held primarily responsible for any mistake in fair copies. In passing fair copies the Head Comparer will see that the enclosures are duly marked and attached to them. He will then initial both draft and fair copy.

119. Passed fair copies with the drafts will then be sorted according to the Gazetted Officers by whom the drafts were passed, and sent in batches for signature. Separate "For signature" pads labelled on the front "Out to-day" for "ISSUE TO-DAY" and "URGENT" letters may be maintained in the Copying Group of the Record Section. When the fair copies of such letters will be ready for signature they should be sent for signature to the Gazetted Officers concerned in the "For signature" pads with immediate labels. The Head Comparer of fair Copies will watch the return of these pads and if any of these pads are not received back from any Gazetted Officer by 1 P. M. he will personally go to him and get the letters signed.

120. The Copying Group at the time of receiving a draft for fair copy must see that the enclosures, if any, are attached, and that the "File Order" and "Order for issue of reminder" are duly filled in in their respective columns. If any defects are found in this respect, the draft will be returned to the section concerned with a slip containing the word "Incomplete".



**Note.**—Before sending any passed draft to the Copying group the Sectional Superintendents are required to note clearly on its top left-hand corner whether a reminder is to be issued in the ordinary course; if not, the Superintendent should give a file order in the proper form. As the draft form in use does not contain the words "Issue Reminder" in print, these words should be written on the drafts by the Sectional Superintendent; and the Copying Section should refuse to accept drafts unless the above instructions are given (Office Order 379, dated 8th August, 1925).

121. The Head Comparer, Copying Group, is responsible for seeing that all drafts are returned by the Despatchers on the day following the date of issue and sent at once to the Reference Clerks through the Outward Transit Books. The dates of receipt from the Despatcher and making over to the Reference Clerks must be noted in the Receiver's book. This book is reviewed by the Superintendent weekly and a report submitted to the Assistant Accounts Officer on Wednesday.

#### Procedure regarding Office Orders.

122. Orders which will find a place in any authorized code or compilation in use in this office or which should be incorporated in an office Manual should not be issued in the form of office orders. Office orders should generally be reserved for the introduction of a procedure affecting various sections which is either experimental in its nature pending incorporation in a Manual or of temporary interest. The draft of office orders where necessary will be prepared by the Section dealing with the case and after approval by the Accountant General, sent to Record for registration and issue. The register will contain the following columns :—

No. of the Office Order.	Brief Subject.	No. of case from which emanated.	Date of cancellation.
--------------------------	----------------	----------------------------------	-----------------------

#### Hours for Despatch of Letters.

123. In order to conduce to a uniform flow of work during the course of the day and to avoid unnecessary delay in issue of outward letters, etc., all transit books containing letters, half-margins and other papers for despatch should be sent by the various branches to Record twice daily, once at about 8-30 O'Clock (for return to the sections at 10-30 A. M.) and again at 11-30 A. M. On Fridays these books should be sent by 9-30 A. M. Town covers should be sent by 9-30 A. M. Papers for despatch will be accepted in Record after 11-30 A. M. on ordinary days and after 9-30 A. M. on Fridays unless marked as "Urgent" by a Gazetted Officer.

124. After the fair copies of drafts have been signed by the Gazetted Officers, they will be carried by the Officers' Orderlies to the Despatcher, who will insert the address (including the official designation and the station in which the addressee is located) and number the covers, see that the enclosures are in order, affix the necessary postage stamp, enter the

requisite particulars in the Despatch Book, and despatch the mofussil letters in a bag to the Post Office at the hours mentioned below :—

Town letters, Week days up to 11-30 A. M., on Fridays up to 10 A. M.

Inland letters and parcels, Week days up to 1-30 P. M. and after, on Fridays up to 10 A. M.

Inland letters and parcels (Registered), Week days up to 1 P. M., on Fridays up to 10 A. M.

Foreign letters, Week days up to 1-30 P. M., on Fridays up to 10 A. M.

Foreign letters (Registered), Week days up to 12-30 P. M., on Fridays up to 10 A. M.

125. The Despatcher should see that the signed fair copies of all letters and statements are despatched before the office closes for a holiday and that all covers intended for the post are franked with a facsimile stamp of the signature of Superintendent, Record.

126. In the Despatch Register the full particulars in the case of letters (e.g., the number, the office to whom addressed and the number of enclosures), is entered. With regard to half margins, however, only the sectional number is entered to reduce work.

127. The despatcher should remain after office hours so long as all the covers are not checked and sent to the Post Office and for this reason the concession of coming late at 9 A. M. is granted to him. To fix the responsibility of the despatcher a stay list may be prepared by week and submitted to Assistant Accounts Officer through Superintendent, Record, for confirmation at the beginning of each month.

#### **Service Postage on communications addressed to private individuals and Associations.**

128. Letters sent by Government officers in their official capacity in reply to communications of any kind received from private individuals or associations should be despatched service paid.

#### **Note of Change of Address of Government Offices.**

129. Intimation of change of address of Government Offices should be noted by the Despatcher ; but it will primarily be the duty of the Department from which the draft issues to correctly insert the address, while the Despatcher will be responsible for seeing that the change in address is followed.

#### **Town Covers.**

130. When covers are sent by a messenger of the office, they should be entered in the peon book, in which the name of the messenger and the time the covers were given to him should be noted.

#### **Despatch of Valuables.**

131. Packets containing valuables should be sent by trustworthy messengers only, and Superintendent, Record, should see that their delivery has been acknowledged in the peon book. Cheques, etc., intended for realization and credit in the accounts, should be sent during the working hours of the Bank.

132. When cheques, cash, bills of exchange, Government Promissory notes or other valuables are to be sent to a Bank, the Despatcher will obtain the valuables from the Assistant Accounts Officer (Records), have it packed in a sealed cover in his room, and note the amount on the cover containing the forwarding letter as well as in the peon book, and depute a responsible peon who will carry the letter to the Bank or other addressee.

133. Pre-audit cheques are despatched by the Cash Department direct.

#### **Despatch of Circulars and Correction Slips.**

134. Every Saturday the Despatchers should issue circulars and correction slips that are received within the week. Urgent circulars, etc., should be sent to the Superintendent, Record, by the sections concerned with a special request for early action.

#### **Despatch of Appropriation Accounts.**

135. One method of despatch of the Appropriation Accounts to the various newspapers must be made use of. They should all be sent through the post or all by a messenger on the same day. This is necessary so that the various newspapers will receive the publication approximately at the same time.

#### **Additional Duties of the Head Despatcher.**

136. The Head Despatcher will prepare an indent of Stamps in triplicate on or before the 20th of each month. He will also submit a weekly account of the stamps used to the Superintendent who will submit a quarterly report to the Assistant Accounts Officer of the verification of the stamps in stock on the 22nd of the month following the quarter. Every Monday the Head Despatcher will submit the Diary of Returns to the Superintendent, Record, for A. G's inspection. On the 5th May every year he will also circulate the current Diary of Returns amongst the Superintendents of the sections for necessary corrections.

#### **Search of Despatchers' Pigeon Holes, etc., by Superintendent.**

137. The Superintendent will, before leaving office, examine daily the pigeon holes used by the Despatchers with a view to see that no papers are left in them which might have been despatched on the date of receipt. If any such papers are found, they will be shown to the Assistant Accounts Officer on the following morning.

---



## CHAPTER V.

## THE RECORD ROOM.

## General Arrangement

138. The records of the office will be kept in four rooms on the ground floor of this Building. These rooms will collectively be called the "Old Record Room". The procedure in connection with the records kept in the Old Record Room is described in the following paragraphs.

## Old Records.

## Voucher Files.

139. Cash accounts and vouchers of T. A. D., G. A. D. and other sections of the preceding year ~~except~~ those of Fund and Deposit sections will be received by the Old Record in two batches, viz., Files from July to March on the 1st October and those from April to June on the 1st March of each year and kept arranged in the Record room on the ground floor. The voucher files of the Deposit section are received quarterly on the 15th of July, October, January and April and the Records of the Fund Section are received half yearly on the 1st of June and the 1st of December. The files with labels pasted on their backs indicating clearly the class of vouchers, month, year, etc., and accompanied by a list will be taken to the room and will be arranged on the shelves by the peons of the Old Record. The Record-keeper will acknowledge their receipt on the list. A list of the Files received will then be prepared by the Assistant Superintendent, Record, and those wanting called for. Any files not properly labelled will be refused by the Record-keeper.

140. When any file is required, the Record-keeper will issue it in exchange for a formal requisition slip, which he will file on a separate wire file for each class of records. The file required will be taken down by the peon of the section wanting it. When a file is returned, the clerk returning it must see that he obtains and destroys his requisition slip. As far as possible, files should be consulted and replaced at once and not removed from Record-room without good reason. If removed, they must be returned as soon as possible. The Record-room will be open from 8 to 10 A. M. daily for the purpose of complying with requisitions, and no files will be issued before or after these hours, however urgently required, unless the requisition is signed by the Branch Officer.

## The Record-keeper's Duties.

141. The Record-keeper is responsible for the proper custody of the files, and should see that files taken out therefrom are returned within two weeks. The Examiner of the Reference Group in the Record Section will examine the wire files weekly from the oldest requisitions upwards to see that reminders are regularly sent for the overdue files, and report to the A. A. O., through the Superintendent, Record, cases in which records have been retained by sections beyond 3 weeks. The Superintendent, Record will also review the wire files and report bad cases of delay to the A. A. O. and the Branch Officers concerned.

142. No one who is not an employee of the Record Department will be admitted into the room, unless taken in and allowed to consult records under the Record-keeper's eye. No paper may be removed from a file without first notifying Record and inserting an explanatory slip, to aid its subsequent recovery. This slip should be signed by a Superintendent.

143. The Record-keeper will be in-charge of the following records which are preserved in the Old Record :—

- (1) All voucher files more than one year old.
- (2) Classified Abstracts, Detailed Books and Consolidated Abstracts and Exchange Account and P. W. Abstracts.
- (3) Journals and Ledgers.
- (4) Salary, Establishment, Travelling Allowance, Contingent, Periodical and Special Audit Registers except the current sets as well as those used immediately before them.
- (5) All letters and Bundles more than 2 years old, Outward Diary Registers and Transit Books more than 2 years old, Bundle Registers more than 5 years old and all Inward Diary Registers more than 2 years old.
- (6) Old P. W. Records.
- (7) Deposit Registers, Bank Sheets, Pension Payment Registers, etc. etc.

144. The Record-keeper is held responsible for the following :—

- (a) that all records are kept in order and in their proper places ;
- (b) that all registers, files, bundles, etc., are duly labelled or numbered ;
- (c) that the indices are kept up-to-date ;
- (d) that no records are lying on the floor ;
- (e) that no records are admitted into the room which he has no authority to receive ;
- (f) that no records are removed from the room without due permission ;
- (g) that all records given out are duly returned to the Record room ;
- (h) that no unauthorised person is permitted to have access to the Room ;

145. The Record-keeper is also responsible for the safety of the rooms while open during working hours, and he will see that no one smokes or carries fire in any form into these rooms.

146 The Record-keeper will see that the Record-rooms are duly ventilated and kept clean and in order ; bits of paper, pieces of string and other rubbish are not to be left lying about, but should be removed daily. He will also have the records examined from time to time to see that they are not attacked by white-ants, and take prompt measures to exterminate them on the least indication of their presence.

### Receipt of Records.

147. Any records that are to be received will be taken over in the old record room, and those requisitioned for will be handed out from this room with the Record-keeper's permission only.

### Records that may not be admitted into the Record Room.

148. No records may be taken over by the Record-keeper that do not require to be preserved for more than three years unless there is a special order to the contrary in any case. Such records will remain in charge of the Department or Section concerned, and, when no longer required, will be destroyed and consigned to the waste paper room in consultation with Superintendent, Record. These papers should not be left in the verandahs to be taken charge of by Record. A detailed list of the records to be kept and destroyed by sections, as well as those intended for the Old Record Room, will be found in Appendix D of this Manual.

149. The Record-keeper will submit to his Superintendent for orders any records intended to be preserved for more than three years and not included in Appendix D which, on presentation at the Record room, he may have reason to believe, should not be admitted for safe-keeping.

### Admission of Records.

150. Any records that require to be kept for more than three years and are in good condition may be admitted into the Record room. Records affected by white-ants or otherwise damaged, will not be admitted without being first thoroughly disinfected or repaired. In such cases the Superintendent, Record, will report the fact to the Gazetted Officer-in-Charge of the section concerned, and severe notice will be taken if the damage is due to neglect on the part of the clerk-in-charge of the particular record.

151. The Record-keeper should, at the end of each year, take over for safe keeping any records that he is authorised to receive and for which space is available in the rooms. He should be responsible for the removal of the records from the sections to old record rooms by the 22nd October and 22nd March each year. He should remove the voucher files of T. A. D. from July to March last year to Old Record by the 22nd October and those from April to June of the current year as well as all Registers to be preserved for over 5 years by the 22nd March. He should also see that the lists of the records to be kept in the Old Record Room are sent to him by the several sections (except Establishment Section) regularly by the 1st October and 1st March of each year. No section can be considered to have complied with these requirements until its list or book has actually been received by the Record Section and acknowledgement thereof obtained from it.

The voucher files of Deposit Section will be sent to Old Record with a book providing columns for (1) Date, (2) Description of records, (3) Period, (4) No. of vouchers, (5) Receipt of Record-keeper, and (6) Remarks. The records of the Fund Section will be removed to Old Record once a year, i.e., by the 22nd March each year.

If at the time of receiving records the Record-keeper finds any records incomplete he will at once bring the fact to the notice of the Superintendent, Record, who will communicate with the Section concerned and report to the Gazetted Officer-in-Charge of Record Department if the



record cannot be completed by the section concerned immediately. The Old Record-keeper will refuse to take charge of records thrown out into the Verandah or brought to him in any other way.

(Vide Office Order No. 522, dated the October, 1935 and A. G's Order, dated the 7th October, 1936, filed in Fund Section Notes and Orders Bundle, Volume II.)

152. On receipt of the records in the Record room they will be duly indexed and placed in the racks provided for that particular class of records. Once any record has been admitted into the Record room, it ceases to be a Departmental record (i.e., a record in the charge of any Department of the office) and the responsibility for its future safe custody lies with the Record Department. Should it be given out of the Record room at any later time, it will be the duty of the Record-keeper to see on its return that it is in good condition before it is accepted.

153. The responsibility for the return of a record lies with the person who takes out the record.

#### Arrangement of Records.

154. All records belonging to the same department, class or kind, will be kept together in one line and on the same shelf as far as practicable or continued to the next. Records of one period must not be mixed up with those of another and those pertaining to each period should be arranged in the same order.

155. A vacant space should be left as far as possible after each class of record to provide accommodation for similar records of future years. As the records of the older years are destroyed year by year, after the lapse of the prescribed period, fresh space becomes available for the reception of fresh records.

156. Thus it will not be necessary, except occasionally, to re-shift any records. In some few cases re-adjustment may be found necessary but as a rule, and if possible, records should move from place to place, more particularly if they are old.

157. Registers and other bound volumes will be placed with their backs exposed to view in regular lines on the edge of the shelves on which they are placed; none should be pushed in further than is necessary. The more even and regular the line the easier it is to pick out the required register.

158. The books should be so placed as to admit of a volume being removed with ease; all overcrowding should be avoided, as it tends to damage the binding.

159. Bundles must be carefully put away. Accommodation should not be unnecessarily wasted, and bundles should, therefore, be placed one above the other and in line, and so arranged that the labels may be easily read. Any signs of carelessness in this respect will be taken notice of.

160. No records of any kind may be left on the floor, on the window-sills or placed below the lowest shelf of any rack.

### Rules regarding the weeding and destructions of Records.

161. The sections sending records to Old Record Rooms will prepare lists of records in Form No. Sy. 307 as well as in Form No. Sy. 357 filling in only the first half of these forms. The different classes of records to be preserved for the same period should be shown separately in the same lists and separate lists should be prepared for different classes of records for different periods of preservation. The Old Record-Keeper will retain the lists prepared in Form No. Sy. 257 and return to sections the lists prepared in form No. 307 after putting his initials in them in token of his having received the records entered therein and will thereafter take special care to fill in correctly the remaining columns of the lists retained by him after the records entered therein have been completely arranged in the Old Record Rooms. These lists will then be bound in separate volumes according to the different periods of preservation.

(ii) On receipt in the Old Record Branch the relevant particulars relating to the records will be entered in a register in Form No. Sy. 257 ; special care being taken to fill in correctly the column relating to the year of destruction. The entries in the register should be neatly written and the items comprehensively described.

(iii) The form which should be printed on strong paper, will be bound into registers of sufficient thickness to last for about 3 years. These registers will be permanent records and should be carefully preserved. The pages of each register should be serially numbered and the volumes brought into use from time to time should also be numbered in a consecutive series. When a new volume is brought into use, the Old volume should be closed by preparing on its fly-leaf a simple index to show in what years the records named in it are due for destruction.

Year		Page.	
		No. of	Item.
1952	...	4	6
		39	54, 58
		9	
1953	...	82, 86, 88.	
		5	7
		38	89

(iv) In the month of August of each year the weeding of records for destruction will be taken in hand under the supervision of a senior clerk. The entries in the column relating to the year of destruction will indicate which records are due for destruction in any particular year. When selecting the records for destruction it will be necessary to consult all the earlier volumes of the register and it is to facilitate this part of the work that an "Index" has been prescribed in the previous rules.

(v) No records will actually be destroyed except with the sanction of the Accountant General. For this purpose a list will be made out in a bound register of all the records weeded out for destruction and his approval thereto will be obtained in writing. This register should be carefully preserved as being the actual authority for the destruction of the records detailed in them.

(vi) When the destruction has been completed the clerk-in-charge will, under his dated initials, write against the item in the "Remarks" column of the Register the word "Destroyed" and also give a reference to the orders of the Accountant General sanctioning the destruction.

**Index slip of Record made over to the Old Record Branch.**

Name of **Record** .....  
               **Register** .....  
 Period .....  
 Year due for destruction.....

(Dated signature in full of the Superintendent.)

(Auditor General, Undivided India's No. 809-Admn/512-27 dated 19th June, 1923.)

162. The index will show in detail exactly what records are preserved in the room, giving the class, number and description of each. Sufficient blank space will be left in the index of each class of records to provide for the entries of many years.

163. The Record-keeper will have the indices in his personal custody and will be careful to keep them up to date. On no account shall they be allowed to fall into arrears.

**Destruction of time-expired Records.**

164. As old records are removed for destruction, they will be struck off the Index under the initials of the Record-keeper, and as new records are received, they will be entered under the appropriate class below the last entry. The Superintendent of the Record Department will check 25 percent of the records removed for destruction, and initial those entries in the Index which he has checked; and the Officer-in-Charge of the Record Department will also review some portion of the records removed for destruction before they are actually destroyed.

165. It is the duty of the Superintendent, Record Department to see that all old records are destroyed immediately the period fixed by rule or order for their retention has elapsed.

166. All records should be torn up before removal from the Record room for sale or destruction.

167. Records are destroyed as follows :—

(a) Bills, Cheques, Remittance Transfer Receipts and the like will be burnt.

(b) The paper of all other records will be torn onto at least four pieces and then sold and the proceeds credited to Government.

**Note.**—Serviceable mill-boards and covers will be retained for further use. The excess over requirements will be sold.

168. Waste papers are sold under the orders of the Accountant General.



169. In September and March each year the D. A. G. (Record) will conduct an inspection on the state of old records with the help of the Test Audit Staff in September and H. A. D. in March and submit a report thereon to the A. G. on the 1st August and 1st February respectively.

(Vide C.C.A's letter No. T-1577-Admn/469-30, dated 16th October, 1930.

Dy. India 140/TM 152, also O. O. No. 1140, dated 12th September, 1931).

#### **File Boards.**

170. File boards should be used, with periodical repairs, till the boards themselves break. The repairs may be carried out by the office dufftry. Brown paper and tape for the purpose should be obtained from the Deputy Controller, Stationery, (Forms and Publications); Government of Pakistan, Central Stationery Office, Dacca and file bands with and without tape also from the same authority.

File Boards which are beyond repair should be sent to the Government of Pakistan Press at Dacca.

[Memo. No. 100-10-S2-P, dated the 20th September, 1932, from the Controller of Stationery, Printing, (undivided) India, Dy. M. S. 4601-Rec-394.]

#### **Destruction of (B) and (C) File Letters and Bundles.**

171. Letters filed D will be taken out after the close of the year to which they appertain and destroyed in current record and the remainder made over by the Recorders and the Reference Clerks to the Record-keeper at the end of the year following that to which they appertain. These will be passed through transit book (Inward and Outward) prescribed above and the Diary Books, in which the Record-keeper will acknowledge receipt against each entry. Letters marked B and C will be taken out by the Record-keeper after 10 and 5 years respectively and destroyed.

172. A list of letters which are not delivered or accounted for to him, if any, will be prepared by the Record-keeper and submitted to the Superintendent. The Recorder will be held responsible for them, if he had received them from the Reference Clerks, otherwise the latter. The Superintendent will be responsible for effecting an early settlement.

173. In connection with the making over of filed letters more than one year old by the various sections of the office to the Old Record-Keeper as laid down in paragraphs 171 and 172, Record Manual, the reference clerk of each section will in future weed out the "D" filed letters for destruction and then make over the A, B and C filed letters to the Old Record-keeper at the end of the year following that to which they appertain, arranging them properly in chronological order.

The reference clerk will go personally to the Old Record-Keeper and help him in comparing the filed letters with the entries in the inward and outward diary registers through which the letters and drafts are made over.

(O. O. No. 282, dated 2nd August, 1934, No. 54 dated 12th January, 1935.)

174. The Record-keeper will see that all volumes are properly labelled. Should any label be injured or become defaced, or drop off from any volumes new label should be attached to the volume.

175. When any new record is taken over by the Record Department, it will be duly entered in the Index and thereafter deposited in the place allotted to it.

176. Old bundles fastened crosswise with one and not two pieces of strong twine with the knot securely tied at the top of the bundle are filed in Old Record with printed labels showing its contents.

#### Issue and Return of Letters, etc., from Old Record Room.

177. No filed letter, case or other record can be issued from the Record Section, except on a formal requisition signed by a Superintendent. When the requisition is received, the Clerk-in-Charge will take out the letter and take possession of the requisition.

178. A slip bearing the number, date of the letter, the name of the person to whom it has been issued and the date of issue will be placed in the file in the place of each letter that has been given out.

179. The Requisition Slips for the records issued from the Old Record Department should be kept pasted in Guard Files, one being maintained for each Section. These Guard Files, should be kept under lock and key. The reminders for return of the records should be issued from these files, the date being noted on them.

180. On the return of a record the Record-keeper will detach the requisition slip on which the record was originally supplied and return it to the indenting section or person. The responsibility for the safe custody of the records issued from the Old Record will be for the time being with the indenting officer or with such other officer as may take it from him until the record is returned to the Old Record room.

#### Reminders for return of records issued.

181. All filed letters, cases and records issued are returnable within ten days. If any are not returned within this period, a formal reminder will be issued on the eleventh day, when the document must be returned or a fresh receipt granted.

182. In the case of letters and cases the Clerk-in-Charge will keep all the requisitions separately by sections, and will, within ten days at the outside demand back the letters, and on replacing them in their bundles return the requisitions.

183. If any record is outstanding for more than a fortnight after date of issue, it should be brought to the notice of the Superintendent, Record, who on failing to recover the record will report the matter to the Assistant Accounts Officer.

184. Records returned to the Record room will be immediately replaced in their proper place and not at the convenience of the Record-keeper. The work of each day must be completed before closing for that day.

185. Once every week the Examiner of Reference Group will go through the Guard Files of Requisition Slips of records issued from the Old Record to see that reminders have been issued for all outstanding

records and report to the Gazetted Officer-in-Charge through the Superintendent, Record, cases in which records have been retained beyond 3 weeks. The Examiner should put his dated initials on the forms provided for the purpose in the Guard Files in token of his having examined the slips. The Superintendent, Record, will also review the register once a month and report bad cases of delay to the Gazetted Officer-in-Charge of defaulting sections through the Gazetted Officer-in-Charge of Record. The Superintendent should also put his dated initial in the form in token of his having reviewed the guard files.

#### **Admittance into Record Room.**

186. No strangers, visitors, or other outsiders will be admitted into the Record room, except under the special orders of a Gazetted Officer and no person who is connected with the office will be allowed admittance, except on business. So far as possible, no person should be admitted into the Record room, admittance should be the exception and not the rule.

187. When office staff visit the Record room with requisition slips and take away old records for use in their sections, it is the duty of the Record-keeper to see that only the requisitioned document is taken and nothing else.

---



## CHAPTER VI.

## MISCELLANEOUS.

**Undiarised documents and their treatment in Record.**

188. Besides letters and Unofficial cases, the disposal of which in the Record Branch has been described in the previous chapters of this Manual, other miscellaneous papers, accounts and periodical returns are received in the Record Branch. They are not indexed but Special Transit Books are maintained by the Receivers to watch their receipt and to forward them to the various sections of the office. Appendix B of this Manual gives a list of these papers and indicates the sections of the office to which they are to be sent. The principal items of these miscellaneous papers are mentioned below and the manner of their treatment in Record is described in the paragraphs which follow:—

- (1) List of Payments and Cash Accounts of T. A. D.
- (2) Accounts of P. W. Divisions.
- (3) Exchange Accounts.
- (4) Deposit and Clearance Registers.
- (5) Judicial fines and Miscellaneous Receipt Statements.
- (6) Pre-audit bills received by post, Railway credit notes.
- (7) Rent Rolls.
- (8) Detailed lists of Establishment.
- (9) Miscellaneous papers:—
  - (i) On the Civil Side.—Award Statements, statement of sale of old stores and materials, vouchers, schedules, etc., not accompanied by List of Payments, absentee statements, London Invoice, Tonnage Accounts, Opium Accounts, Shipping Master's Accounts, Hospital Port Dues Fund Account, Stamp Account, List of Lapsed Deposits, Mortality Return of Pensioners, etc.
  - (ii) On the P. W. Side.—Audit notes, advice of transfer debits and credits, acceptance of transfers, monthly list of transfer debits and credits, vouchers appertaining to Public Works Accounts.
  - (iii) Local Audit.—Audit explanations on audit reports, etc.
- (10) Half margins.
- (11) Charge reports, leave reports, last pay certificates, personal letters, proposition statements, reappropriation statements, post copy of telegrams, Budget estimates, advice of remittance to Bank, Pension verification, application for lapsed deposits, declaration of General Provident Fund subscribers, acknowledgement of permanent advances, Inspection Reports, etc.

**General Provident Fund Subscribers, acknowledgement of permanent advances, Treasury Inspection Reports, etc.**

189. Three kinds of Transit Registers have been standardised for the transmission of the papers mentioned in paragraph 188 *ante* to the sections concerned. These registers are described below :—

- (i) Transit Register of Inward Returns (S. Y. 392 Outer) with fly-leaves. This register should be used for the transmission of accounts, returns and papers of like character.
- (ii) Transit Book of Half-margins (S. Y. 441). This book should be used for sending replies received on half-marginal communications issued from this office.
- (iii) Transit Book of Miscellaneous Undiarised documents (S. Y. 179). This book should be used for sending all papers other than those mentioned under items (i) and (ii).

These registers should be cleared by the receiving sections with dated initials each day and any delay in clearance should be reported by the Distributor to Superintendent, Record, for necessary action.

**Receiver to watch the receipt of the Accounts.**

190. The Receiver is responsible for seeing that every treasury and other periodical accounts received on the due dates are sent to the T. F. I. Section at once. When any list or account is overdue one day, a reminder should at once be issued by the T. F. I. Section and an explanation called for. Any delay beyond three days should be noticed by telegram. In every case of delay, the Receiver should inform the section concerned of the fact on the day on which the delay commences for necessary action by the Section.

191. The Assistant Superintendent, Record, shall examine the Receiver's Registers twice a month with a view to see that all papers entered therein have been duly received and acknowledged by the sections concerned with dated initials. The Assistant Superintendent shall submit a report to the Assistant Accounts Officer through the Superintendent, Record, showing the results of his examination of these registers.

192. The arrangements for the free supply to the non-paying Departments of the Government of Pakistan, of the Publications of the Comptroller and Auditor General, the Government of Pakistan, Ministry of Interior and Ministry of Education, and Public Health, and the undermentioned\* publications and corrections thereto issued by the Government of Pakistan, Ministry of Finance have been discontinued.

- 
- \* 1. Budget Volume.
  - 2. Fundamental Rules.
  - 3. Supplementary Rules.
  - 4. Civil Service Regulations and Appendices.
  - 5. Book of Financial Powers.
  - 6. Public Accounts Committee Report.

**Supply of Defence Department publications.**

193. The following arrangements were made regarding supply of Defence Department publications to the Comptroller and Auditor General and to the heads of offices subordinate to him :—

- (1) The existing arrangements whereby Defence Department publications relating to cantonment funds were supplied to the Civil Accountants General free through the Comptroller and Auditor General.
- (2) Two copies each of Defence Department publications containing financial rules and orders which affect receipts, expenditure or arrangements within the scope of audit (including the publications to be issued by the Military Accountant General) which used to be issued from 1939 would be supplied free to each of the heads of the Civil Audit offices. The Defence Department would also supply free one copy of the Pakistan Army List to each of the Civil Accountants General and Comptrollers and one copy of the Pakistan Navy list to the Accountant General, East Pakistan. Any extra copies of these books would have to be obtained on payment.

In respect of publications already issued the existing arrangements whereby copies of those publications and correction slips thereto were being supplied to the late Accountants General and Comptrollers free in individual cases will stand, in other cases copies of those publications may be obtained on payment, if necessary unless contrary orders are received from the Comptroller and Auditor General of Pakistan.

(Vide Auditor General's endorsement No. 529-Admn. 11/112-37 dated the 5th January, 1939, Dy India-2717/Rec. 721, dated the 6th January, 1939, filed in the Misc. Bundle.)

**Distribution of printed statements, newspapers, Gazettes,  
Time Tables, etc.**

194. Books and publications etc., purchased or obtained free are distributed as follows :—

**(a) Printed Statements.**

Following statements or returns are received from the Issue Department of the State Bank of Pakistan on the dates mentioned against each.



Besides these statements or returns a statement of Government of Pakistan Treasury bills is also furnished as and when they are issued or discharged.

Serial No.	Form No.	Description of Statements or returns.	When due.
1	Res.-1	Statement of Currency Transfers.	Daily.
2	C-1	Statement showing the balances of small Coin depot at the end of preceding month.	7th of each month.
3	A-11	Statement of Remittances through Currency between treasuries in the Province and the State Bank of Pakistan.	3rd of each month.
4	Res.-12	Statement of foreign remittances.	23rd of each month and 5th of subsequent month.
		Certificate of actual verification and statement of balances of small Coin standing on 30th June.	1st July.
		Payment and Receipt of Central and Provincial Government Accounts during the month.	1st working day of the following month.

**Note.**—The procedure will continue to be followed in the case of similar statements that may be received in this office from the State Bank of Pakistan.

(b) *Books of Publications.*

All Books and publications received in the office will be entered (in the order of receipt) in a register showing name, number of copies received, and the departments to which they have been distributed. A copy of each new book (except Railway tables) received in the office will be kept in the Library, and spare copies, if any, issued to the sections concerned.

(c) *Newspaper and Periodicals.*

The "Statesman" and "Morning News" and the "Dawn" will be submitted to the Accountant General and circulated among the Gazetted Officers and then filed. At suitable intervals the accumulations of these papers will be sold as waste paper. The sale proceeds will be credited to Government.

(d) *GAZETTES.*(i) *Gazette of Pakistan.*

Three complete copies are received, one copy is sent to G. A. D., one to T. M. and the third is circulated among all the gazetted officers and filed in Library in half-yearly files.

(ii) *Dacca Gazette.*

Five complete copies and three copies of Part I only are received in the office and distributed as follows :—

Copy to Bk. after A.G's perusal.	..	..	..	1
Copy to W. A.	..	..	..	1
Copy to L. A.	..	..	..	1
Copy to G. A. (with 3 copies of Part I)	..	..	..	1
Copy filed in the Library after it has been circulated among D. A. G., (Civil), A. A. Gs., (P. A., T. A. D. and Pen.), A. A. Os. and all Sectional Superintendents other than those of Bk., G. A., W. A. and L. A.	..	..	..	1
Total	..	..	..	5

(iii) *Police Gazette.*

Three copies of the East Pakistan Police Gazette are received by the Librarian and sent to the Police and G. A. Sections where they are filed.

(e) *Time Tables, etc.*(f) *Free Supply of Local Government Publications.*

i) 16 copies of History of Services of Gazetted and other officers serving under the Government of East Pakistan, Parts I and II and 63 copies of the Civil Budget Estimates (final edition) will be supplied free of cost to this office by the Government of East Pakistan.

(ii) *Railway Time Tables (Quarterly).*

Copies of Quarterly Railway Time Tables are purchased by Record and distributed to all Audit Sections including Administration.

Section.	Number of Copies.	
	E. B. Railway.	N. W. Railway.
G. A. Section	1	1
Cash "	1	1
Admn. "	1	1
L R. " }	1	1
H. S. E. " }		
Med " }	1	1
A. M. T. " }		
G. A. M. I. " }		
G. A. M. II. " }		
M. G. " }	2	1
A. J. " }		
T. F. " }		
Pol "	1	1
Edn I " }	1	1
Edn II " }		
R. S. P. " }		
Food I " }		
Food II " }		
Total ...	9	8

*Note 1* :—These tables are filed in the sections concerned, and given up for sale as waste paper when asked by Record.

*Note 2* :—Coaching and Goods Tariffs are issued occasionally and purchased when required.

(iii) *Steamer Time Tables.*

Two copies of the Time Tables of the I. G. S. N., or any other Navigation Company may be purchased by Record and sent to C. W. I., F. P. F., I. V. E. and C. J. S. and G. A., respectively.



**Distribution of Codes, Manuals, etc., and their Correction Slips.**

195. The distribution of Codes and Manuals within and outside the office is regulated according to the scale given in Appendix E of this Manual. The same number of correction slips will also be issued to the officers or departments mentioned.

In this connection the following instructions should be carefully observed :—

- (i) Copies intended for the High Commissioner for Pakistan in the United Kingdom, should be sent, together with a distribution list, to the Manager, Government of Pakistan, Central Publication Branch, Dacca for transmission to the High Commissioner.

(Vide A. D. G. 33 Rec.-12-25, dated 30th January, 1925, Dy. A. D. G., 942 and Manager, Publication Branch 2483 B. D.- 3984-D., dated 22nd June, 1925, Dy. Rec. 1. 248 filed in Bundle Rec. 4 of 1923-24.)

- (ii) Whenever an Office Manual is revised or a new volume printed, two copies of each such publication should be sent to the Comptroller and Auditor General with a forwarding letter in accordance with his order No. 8 Rec. 402 Audit, dated 8th January, 1924 Dy. A. D. G. 790.
- (iii) All orders of delegation of financial authority and Rules in the form of Codes and Standing regulations should be forwarded to the Comptroller and Auditor General by the Section concerned after examination as prescribed in Articles 13 and 84 etc. of the Audit Code.
- (iv) Copies intended for other Accountants General, the Departments of the Government of East Pakistan and the Officers stationed at Dacca and in the Districts of East Pakistan should be sent with a forwarding memo., which should contain an acknowledgement form at foot.
- (v) The distribution within the office will be made through a Transit Register in which the acknowledgement of the Officer or the Branch concerned will be taken.
- (vi) The publications of the Central Government should, in future, be issued on payment to consular officers or any identical officers.

(Late Auditor General's No. 287-Admn. II-147-32, dated the 13th May, 1932.  
Dy. India-337-T. E. 427.)

The distribution of the Codes, Manuals, etc., and their correction slips within the office is made by the Forms Clerk and outside the office by the Head Despatcher. The Assistant Superintendent, Record Section, is responsible for seeing that the distribution is made strictly in accordance with the prescribed rule and the foregoing instructions and that no undue delay occurs.

196. The Civil Service Regulations, the Fundamental Rules and Subsidiary Rules, the East Pakistan Financial Rules and addenda and corrigenda thereto are not supplied by this office to offices under the audit control

of this office but by the Government of East Pakistan, Finance Department. The Undivided Bengal Companion to Civil Service Regulations if any available will be supplied to officers who have been supplied with Civil Service Regulations by the Undivided Government of Bengal.

#### **Printing and issue of Code corrections.**

197. The printing and issue of corrections to the books and regulations issued by this office should be regulated on a strictly monthly basis.

(Vide Late Auditor General's No. 716-Code-90-31, dated 10th November, 1931, Dy. India 122/Estt. 2040.)

#### **Distribution of History of Services.**

198. The History of services of Gazetted officers under the Government of East Pakistan is distributed by the Pakistan Press according to the distribution list sanctioned by the Government of East Pakistan and the Government of Pakistan.

#### **Recall by Comptroller and Auditor-General of Codes, etc.**

199. It sometimes happens that when the stock of codes and manuals, etc., supplied under the Comptroller and Auditor General's orders is exhausted, the Comptroller and Auditor General orders the recall of spare copies. The Distributor in this case should find out from the Register the number of spare copies he has in his stock and enter into correspondence with the parties already supplied with the books to see whether any copies can be spared by them. He should then collect all the spare copies and send them to the Press informing the Comptroller and Auditor General at the same time. So long as this is not done, the Comptroller and Auditor General's orders of recall will be entered in the Pending Register. The Register of the distributor, therefore, should contain the following columns :—

- (1) Number and date of receipt from the Press.
- (2) Names of parties to whom distributed.
- (3) Number of copies distributed.
- (4) Initial of the despatcher.
- (5) Number and date of letter of acknowledgement.
- (6) Number and date of letter of recall.
- (7) Number of copies returned.
- (8) Number and date of letter forwarding the recovered books to the Press.
- (9) Number and date of letter intimating the above to the Comptroller and Auditor General.

This Register is submitted to the Superintendent each time, the correspondence is made.

### **Review of stock of Codes.**

200. A review of the stock of Codes and Manuals is made by the Superintendent on the 5th of the month following a quarter and a report submitted to the Assistant Accounts Officer.

### **Procedure for replenishing stock of the Comptroller and Auditor General's publications.**

201. If any of the compilations of the Comptroller and Auditor General is required to supplement the stock applications should be made to his office for the issue of requisite authority to the Deputy Controller, Stationery, Forms and Publications, Government of Pakistan, Dacca. Such applications should also specify the number of copies of the books in question already in use and the circumstances justifying the proposed increase in that number.

(Auditor General's Memorandum No. T. 650-Code-32-31, dated 18th July, 1931, Dy. India 692-Estt. 1779.)

### **Distribution of T.M.—T.A.D. and other Circulars.**

202. These circulars will be distributed within and outside the office in accordance with the scale prescribed in Appendix F of this Manual. This distribution within the office is made by the Forms Clerk and outside the office by the Head Despatcher. The Assistant Superintendent, Record, should see that the distribution is made in accordance with the prescribed scale and that no undue delay occurs.

### **Office stationery and the duties of the Stationery-keeper.**

203. Stationery will be kept under lock and key by the Stationery-keeper who will issue the articles in office on the dates mentioned in paragraphs 526 to 528, Office Procedure Manual. The Stationery-keeper will issue printed forms to the different sections on the 2nd of every month noting on the top of each the prescribed date of issue and see that these dates are observed. A stock register, which also serves as an issue register, is kept, showing the opening balance, the quantity received from the Deputy Controller of Stationery, Forms and Publications and the quantity issued to each department. At the time of bringing the stationery articles from the Stationery Office, the Stationery-Keeper of this office will take with him one Routine Clerk for preparing in duplicate a list of articles to be given delivery of by the Store-Keeper of the Central Stationery Office, Dacca. These lists will be signed both by the Store Keeper of the Stationery Office and by the Stationery-Keeper of this office. The former will retain one copy and make over the other to the latter. The Stationery Clerk on coming to office will re-check these articles with reference to this list and enter them in Black ink in a Receipt Register of Stationery articles to be started for the purpose. The entries in this Register will then be submitted to the G.O. in-Charge of Record Section for attestation. At the time of striking out balance of the stock register at the end of each month, the quantities of articles received during the month from the Stationery Office should be posted into the Stock Register from the Receipt Register under the initials of the Superintendent, who will exercise a close check over the totals of such receipts in the Receipt Book. The above procedure may also be followed in respect of the gestetner printing work done by the Central Stationery Office on behalf of this office.



204. The postings in the stock register will be checked by the Superintendent on the 28th of every month with the original requisitions of the branches and closed and balanced on the last day of each month and initialed by him. The register will then be submitted to the Gazetted Officer-in-Charge for review. The Assistant Superintendent will verify the balance in stock at the end of each quarter, and submit a report to the Superintendent, who after satisfying himself about the correctness of the report placed it before the Assistant Accounts Officer on the 19th of the month following the quarter. If there be any difference between the balance in stock and that shown in the book, it should be reported to the Accountant General, through the Assistant Accounts Officer for orders.

A Superintendent of the Outside Audit Department will verify the balance in stock in September every year and submit a report to the Gazetted Officer-in-Charge of Record.

205. On the 1st of September the preparation of the annual indents should be undertaken and completed and submitted to Assistant Accounts Officer by the 10th idem so as to be copied and sent to the Deputy Controller of Stationery, Forms and Publications by the 15th September. A single supplementary indent is also allowed during the year. These indents should be prepared in the prescribed printed form and in no case should letter form be used.

**Note.**—The Central Stationery Office is closed annually from 30th June to 15th July for stock taking and accordingly supplementary indents received after the end of May are complied with until the stores are re-opened, unless the indents are of an urgent or exceptional nature and countersigned by the Head of the Department.

206. Every indent should be checked by the Superintendent with great care. The normal monthly consumption as worked out from the past issues should be noted in pencil against each item and the quantity of each article indented for together with the balance in stock should not, except under special orders, exceed the requirements for the period of the indent plus an allowance for 3 months' requirements. The value of each article should be checked with the latest price list received from the Deputy Controller of Stationery (Forms and Publications).

207. The cost of the note sheet blocks is debited against the stationery allotment. This allotment which under the present orders is worked out at the *per capita* rate of Rs. 4 should therefore include, in addition, a further sum (present figure Rs. 375) on account of the note sheet blocks.

208. With a view to seeing that the sanctioned stationery allotment for the year is not exceeded, a register in the subjoined form will be maintained by the Stationery Clerk. At the beginning of each year the gross and net allotment for the year will be entered at the right hand top of the register and attested by the Superintendent and the Assistant Accounts Officer, Record. As each indent is issued, the first four columns of the register will be filled in by the Stationery Clerk. When the articles indented for are received, the indent will be returned with the acknowledgement memo. on the last page duly signed and at the same time the fifth and sixth columns of the register will be filled in by the Stationery Clerk and submitted to the Superintendent and Assistant Accounts Officer, Record, for initials.

#### **Indent of Skeleton Files.**

209. These files are supplied by the Deputy Controller, Stationery, Forms and Publications and should, therefore, be included in the annual indent referred to in paragraph 205 *ante*. The cost of these files is not, however, debited against the stationery allotment of this office.

(Vide G. I. Central Stamp and Stationery Office, Sp. I-3313, dated 30th July, 1925, Dy. Rec. I-352.)

**Stationery allotment expenditure of the office of Accountant General, East Pakistan for 19      -19 .**

Rs.						Initial of Supdt.	Initial of G. O.
<i>Allotment sanctioned in</i>							
<i>Add-</i>							
Additional allotment sanctioned in							
Total							
<i>Deduct -</i>							
Amount allotted to L.A							
Amount allotted to O.A.							
Net allotment							

  

Item No.	No. and date. of indent.	Articles in- dented for.	Amount of the articles in- dented for.	Stationery receipt No. and date.	Cost of articles supplied.	Initial of Supdt.	Initial of G. O.	Remarks.
1	2	3	4	5	6	7	8	9

Old Mill Boards to be used as binding materials.

210. Old Mill Boards to be used as binding materials, etc., are sent to the Pakistan Press within 20th November to have them cut into different sizes.

#### Distribution of Dusters.

211. The issue of dusters to class IV Servants is regulated as follows :—

Total requirement  
for the year.

3	Farashes, one each at end of every 3 months	...	...	12
21	Gazetted Officers orderlies (including A. G's orderlies) one each at the end of 6 months.	...	...	42
1	Peon of the old Record at the end of 6 months.	...	...	2
	For the Inspection staff	...	...	22
Sectional Peons—				
	T.A.D. (including T.M.) one each during a year	...	...	30
G. A	Do.	...	...	6
Cash	Do.	...	...	1
Pen	Do.	...	...	3
W. A.	Do.	...	...	13
Fund	Do.	...	...	5
Budget	Do.	...	...	1
App	Do.	...	...	3
Book	Do.	...	...	2
A. C.	Do.	...	...	2
Rec.	Do.	...	...	2
5 Outdoor peons	Do.	...	...	5
Form Store	Do.	...	...	1
Library & Sty.	Do.	...	...	1
	Do.	...	...	20
	Add Reserve	...	...	173
	Total	...	...	173

212. Dusters should be obtained by Record every year from the Jail Dept. for meeting the above requirements. A distribution register should be maintained by the Assistant Superintendent.

#### Postage Stamps.

213. Requisition showing the value of denomination of stamps required will be made by the Superintendent of the Record Department and after it has been passed by the Assistant Accounts Officer and Accountant General the stamps will be obtained from the Collector, Dacca.

214. An account will be kept in the Record Department in the form given below showing the opening balance, the value of stamps purchased, the value of stamps expended and the balance remaining in hand at the



end of each date. The Superintendent, Record, will check the balance in stock at the commencement of each day and initial the entries in this account in token of its correctness.\*

215. The stock should be verified by actual counting by the Superintendent, Record Department, every quarter and a report submitted to Assistant Accounts Officer on the 20th of the month following a quarter.

#### Office Library and duties of the Librarian.

216. *Library and duties of the Librarian.*—A detailed catalogue of books in the Library is maintained in which the books have been grouped into categories and sub-divisions according to their subjects.

In November each year the verification of the stock of library books is done by an accountant of the Outside Audit Department Inspection Party.

217. *Receipts.*—As a rule not more than two copies of cash book are kept in the Library on the publication of a new edition; only one copy of the older edition is also retained. Generally the books of the following nature are kept in the Library :—

- (a) Acts, Statutes, Statutory rules of the Government of Pakistan and Government of East Pakistan.
- (b) Proceedings of the Public Accounts Committee and Appropriation Accounts and Cognate Volumes.
- (c) Service Rules of the Central and Provincial Governments.
- (d) Financial Codes issued by the Comptroller and Auditor General.
- (e) Manuals of Civil Accounts Offices.
- (f) Manuals of the Departments under Government of East Pakistan.
- (g) History of Services of officers serving under the Government of Pakistan and the Government of East Pakistan.
- (h) Civil Lists of Central and Provincial Governments, Gradation List of this office.
- (i) Budget estimates of Central and East Pakistan Governments.
- (j) Finance and Revenue Accounts, Journal, Ledger and Technical Reports, Review of Balances.
- (k) Annual Administrative Reports of the Government of East Pakistan and its Departments, Capital and Revenue Accounts of Residences in East Pakistan and Register of Buildings under the Public Works Department.

On receipt of a book in the Library it is stamped with a Library stamp at least in three places, i.e., inside the front cover, in the title page and at the beginning of the first page, then entered in the catalogue under the proper category and sub-division and numbered.

218. *Issue.*—Books are issued from the Library only on requisition in the prescribed form (S-124) signed by a Gazetted Officer or a Superintendent. In filling up the form the Catalogue number (including book number and shelf number) of the book should be given in addition to the name of the book; the name of the person and the section should also be legibly written. A separate form should be used for each book. At the time of issuing the book, the Librarian should fill in the requisite information in form S-125 and keep it in the Shelves in place of the book removed. As soon as the book is received back and replaced on the Shelf the form S-125, should be removed. The person borrowing the books should see that the books are not unnecessarily detained.



**219. Duties of the Librarian.**—The Librarian should see that the books and the shelves are properly dusted every-day and that the Library is generally kept in a clean state. Once every quarter he will have the books removed from the shelves and have them cleaned and the books replaced after a thorough cleaning. He will see that the books do not get damage through carelessness either on his own part or on the part of the borrowers and he will promptly bring to the notice of the Gazetted Officer-in-Charge through the Superintendent, Record, any damage done to the Library book and obtain his orders. He will submit to the Superintendent for necessary action a list of volumes which require rebinding or repair. He will post all correction slips to the relevant books as soon as he receives them. Each correction should be entered individually in the Note of posting of correction slips wherever appended at the end of a book of reference. Every month on the last working day he will furnish a certificate in a register to the effect that correction slips as entered in the correction slip distribution register has been posted in the books concerned. Every Monday he will examine the requisition slips and issue reminders through Superintendent, Record, for the return of the books which are detained for more than a fortnight.

**220. Duties of Assistant Superintendents.**—On the first Monday of each month the Assistant Superintendent, Record Section, will examine the requisitions to see that reminders have been issued in time where necessary and report through A. A. O., Record, the cases in which the books have been retained for more than a month for orders in each case by the Supervising Gazetted Officer-in-Charge of the Record Section. He will also test-check every month to see whether the Library books are being kept corrected and record a certificate to that effect in the register in which the Librarian submits a report regarding the work of posting of correction slips.

The Superintendent, Record Section, is responsible for seeing that the Library is managed in accordance with the above rules. He will also see that the latest edition of Statutes, Codes, etc., are kept in the Library as soon as they are published. He will inspect the Library quarterly and verify the catalogue by suitable test-check.

**221. Destruction of Books and Publications.**—The following books and publications should be destroyed after the periods noted against each :—

**Periodical Publication.**

Name of Publication.	Period of Preservation.
1. Census Reports ... ..	May be kept till the issue of the next report.
2. Report on Currency and Finance (Issued by the State Bank of Pakistan). ... ..	3 years.
3. Statistical Abstract of Pakistan ... ..	1 year.
4. Miscellaneous Reports ... ..	2 years.
5. Appropriation Accounts and Audit Reports (Central and Provincial).	10 years.
6. Finance Accounts (Central and Provincial) ... ..	10 years.



## Periodical Publication - contd.

Name of Publication.	Period of Preservation.
7. P.A.C. Reports (Central and Provincial) ... ..	Till the issue of the relevant epitome.
8. Epitome of Pakistan P.A.C. Reports ... ..	Permanently.
9. Classified list of officers in the Finance Department	5 years.
10. History of Services of officers of the various Department of the Government of Pakistan.	5 years.
11. Classified list of Government of Pakistan Department	1 year.
12. Gradation list of Account offices ... ..	2 years.
13. Quarterly Civil List (of certain Department of Government of Pakistan) ... ..	1 year.
14. Pakistan Army List ... ..	1 year.
15. Finance and Revenue Accounts ... ..	5 years.
16. Demands for grants ... ..	3 years.
17. Pakistan Army Orders ... ..	} Permanently.
18. Army Instructions (Pakistan) ... ..	
19. Air Force Instruction ... ..	
20. Air Force Orders ... ..	
21. Index to proceedings of the office of the Comptroller and Auditor General.	
22. Budget Estimates ... ..	3 years.
23. Statistics compiled from the Finance and Revenue Accounts of Pakistan.	5 years.
24. Journal, Ledger and technical Reports ... ..	5 years.
25. Review of Balances ... ..	5 years.
26. History of Service of the Government of East Pakistan	30 years.
27. East Pakistan Civil List ... ..	3 years.
28. Civil List of other Provincial Government...	1 year.
29. Civil List of other Department of Government of Pakistan	3 years.
30. Annual Administrative Reports of the Department under the Government of East Pakistan.	10 years.
31. Capital and Revenue Accounts of Residences ...	3 years.

## Non-Periodical Publication

Name of Publication.			Period of Preservation.
1.	Constitution of the Islamic Republic of Pakistan	...	Permanently.
2.	Acts of the Pakistan Legislature	...	Till their inclusion in the publication—Un-repealed Central Acts.
3.	Un-repealed Central Acts	...	Till the issue of the next edition.
4.	Provincial Codes (Acts)	...	Till the issue of the next edition.
5.	Comptroller and Auditor General's Publications	...	Permanently.
6.	Railway and P. & T. Audit and Account Code	...	Till the issue of the next edition.
7.	Account Office Manuals	...	Till the issue of the next edition.
8.	Financial Codes, Manuals, etc., of the Provincial Government.	...	Till the issue of the next edition.
9.	Civil Service Regulation	...	Permanently.
10.	Army Regulation	...	Till the issue of the next edition.
11.	(a) P.W.D. Code	...	} Permanently.
	(b) Forest Department Code	...	
	(c) State Railway Code	...	
12.	Miscellaneous Manuals of other Departments	...	Till the issue of the next edition.
13.	Income Tax Manual	...	Till the issue of the next edition.
14.	Codes and Manuals of Currency Department	...	Permanently.
15.	Proceedings of Conferences of Provincial Financial Representatives.	...	Permanently.
16.	Miscellaneous Rules (Rules relating to other Departments with which the Comptroller and Auditor General is not directly concerned).	...	Till the issue of the next edition.
17.	General Provident Fund Rules, Family Pension Funds and other Service Funds Rules.	...	Permanently.
18.	Government Servant Conduct Rules	...	Till the issue of the next edition.
19.	Allotment of Residences Rules	...	Till the issue of the next edition.
20.	Reports by Commissioners and Committees, etc.	...	Permanently (Separate order should be obtained in the case of those proposed to be weeded out).
21.	Treaties, Engagements and Sanads	...	Till the issue of the next edition.

Name of Publication.	Period of Preservation.
<b>22. English Publications :—</b>	
(a) Epitome of the Reports from the Committee on public accounts.	Permanently.
(b) Report from the Committee on Public Accounts with the proceedings of the Committee, Minutes of Evidences (Blue Books).	Till the issue of the next edition.
(c) Report from the Select Committee on estimates with the proceedings of the Committee, Minutes of Evidence (Blue Book).	3 years.
(d) Other Publications ... ..	3 years.
24. Books on Commercial Accounts and Audit, etc. ...	Permanently.
25. Miscellaneous books (of General Interest) ...	Permanently.
26. Books on Finance. ... ..	Permanently.
27. Selections from the Despatches of the Secretary of State.	Permanently.
28. Proceedings of the Standing Finance Committee ...	2 years.

#### Indent of printed forms and the Duties of the Forms and Contingent Clerk.

222. Rules for Printing and Binding have been issued by the Government of Pakistan in 1951, and these Rules should be strictly observed when giving print orders or indenting for standard and other forms. Under Rule 3 read with Rule 10(b) and 44 of these rules this office is precluded from getting any printing work done at the Provincial Government Press or obtaining any printed Form from the Press and Forms Manager, Government of East Pakistan without the specific sanction of Controller of Printing, Stationery and Stamps. Shortly stated, all Forms in use in all Account offices have been standardised—some being standardised for use in all Account offices and called "Standard" Forms and others standardised for use in particular Offices and called "Special" Forms. A list of these Forms is given in Appendices IV-B and V of the Rules for printing and Binding mentioned above. All printing work of this office, whether standard or Special Forms, labels or other Miscellaneous printing should, therefore, be done at the Government of Pakistan Press, Dacca.

223. Of the printing work mentioned in paragraph 222 above "Standard" forms and labels only are indented for, stocked and issued by Record, "Special" forms are to be indented for by the branches concerned direct on the Pakistan Press. Miscellaneous printing should also be requisitioned for by the branches concerned as and when required. As mentioned in Appendices IV and V of the Rules for Printing, the dates of indent for "Standard" and "Special" forms are 1st December and 1st January respectively.



224. The indent for "Standard" forms should be taken up by the Forms Clerk early in October each year and for this purpose a broadsheet form should be used containing the following headings :—

Item No.  
 Number of the form.  
 Description of the form.  
 Names of the various sections of the office.  
 Total.  
 Forms in office stock.  
 Balance for which indent is required.  
 Remarks.

After filling in the first three columns of the broadsheet, it should be circulated to the branches. The Forms Clerk should watch the circulation and see that no undue delay occurs. The broadsheet must be completed and returned to Record by the 1st November. On its receipt the Form Clerk will strike out the total, post the forms in stock, and work out the balance which are required for the next years' consumption. The indent will then be prepared in the prescribed form and laid before the Superintendent who will check it very carefully. In this indent directions for binding work (where required) should be given in consultation with the branches concerned. The indent should be prepared in the prescribed *printed form* and issued by the 15th November to the Government of Pakistan, Forms Store, Dacca.

225. After the indent for standard forms has been issued, the Forms Clerk will take up the indent for "labels" and for this purpose a broadsheet in the following form will be used :—

Item No.  
 No. of the label.  
 Description of the label.  
 Number of labels required for the year.  
 Number of labels in office stock.  
 Balance for which an indent is required.  
 Remarks.

The requirements for the ensuing year will be carefully estimated by Superintendent, Record, in consultation with other Branch Superintendents, if necessary. The indent for labels should issue by the 30th November to the Government of Pakistan Press, Dacca.

226. The Record Section should keep a complete file of samples of the special forms mentioned in Appendices K and L. Every section in which the forms are used should also keep a file of sample of the respective forms. The procedure to be followed in obtaining supplies of standardised and special forms is laid down in Art. 101 of the Old Audit Code. According to this procedure all suggestions for a standardisation or printing as special forms of new forms and for the alteration or cancellation

of existing standardised or special forms should be submitted to the Comptroller and Auditor General in the first place. If the proposal is for the standardisation or printing as a special form of a new form, the anticipated annual consumption should be mentioned.

In order to ensure strict compliance with the procedure prescribed in Art. 101 of the Old Audit Code all work connected with the supply, printing, alteration or cancellation of standardised or special forms will be centralised in the Record Section. No direct indent for forms will be made by any section. All such indents will in future be sent to the Record Section which will be responsible to take action on them in accordance with the prescribed procedure.

(Vide Office Order No. 381, dated 25th February, 1935.)

227. By the 1st December each year Superintendent, Record, will remind the various branches that the indent for "Special" forms is due by the 1st January and advise them to send their indents accordingly direct to the Record Section.

The Forms Clerk is also the Office Contingent Clerk and performs other duties in addition. His duties may be summarised as follows :—

- (i) Work in connection with the regular supply of forms and registers in the office.
- (ii) Work in connection with the regular supply of correction slips and printed circulars both within the office and outside it.
- (iii) Work in connection with office contingencies.

228. The Forms Clerk is assisted by a literate Forms Sorter (a duftry) and will maintain the prescribed stock registers of all kinds of forms, a register of circulars and correction slips and keep the Store Room in a neat and clean state.

229. The Stock Register of forms maintained by the Forms Clerk should be reviewed by the Assistant Superintendent quarterly on the 15th May, August, November and February and any irregularity reported to Assistant Accounts Officer through Superintendent, Record.

230. Departmental Classified Abstracts and monthly compilation sheets should, as a special case, be kept in the Forms Room for want of sufficient accommodation in the respective section. Each section should bring from Record stock necessary for six months and keep it on the racks. But this stock should not be used for current requirements which should be met from the remaining stock in the Record Section. As soon as the stock in Record is exhausted for a particular section that section should make an indent using the reserve in the meantime. When the indent is supplied the reserve should be replenished.

#### Binding of Registers.

231. The under-mentioned registers are bound by the office Duftries for use in the different sections of the office on the 1st July every year :—

Attendance Register, Superintendent's Check Register Half-margin Number Book, Transfer Entry Number Book, Inward Transit Book, Outward Transit Book, Reminders Transit Book, Bundle Register of Reference



Clerks, Special Transit Book, Miscellaneous Transit Book, D. C. Bills Book, Town Cover Register, Despatch Register, Register of Registered letters, Objection Book and Adjustment Register of Civil and P. W., G. A. C. No. Book, G. A. Docket Book, Book Section Docket Book, Returns of Establishment.

232. A list of the registers which are to be bound by the Government of Pakistan Press, Dacca is detailed in Appendix I. When any such register requires binding, the work should be sent direct to the Manager of the above Press accompanied by a requisition in the prescribed form S-99 B.

**Note.**—Gold lettering is not permissible under rule 46 of the Rules for Printing and Binding 1925-Edition. Black lettering will be done if necessary instructions are given on the requisition.

#### **Removal of Voucher Files to Old Record.**

233. Voucher files of T. A. D. from April to December of the previous year are taken over by the Forms Clerk and sent to Old Record on the 15th June. If the files for any district or class are not received by that date he should prepare an outstanding report and submit the same to Superintendent, Record, for recovery. He should also take over voucher files from January to March of the current year as well as all registers to be preserved for over 5 years and send them to Old Record on 15th November, submitting an outstanding list as above to Superintendent, Record, for recovery.

#### **Distribution of Correction Slips to Codes, etc.**

234. The Forms Clerk will distribute correction slip to codes, etc., within the office as soon as they are received and take the initial of the receivers (with dates) in the register maintained for the purpose. He will also hand over a requisite quantity of these corrections, etc., to the Despatcher for distribution outside the office and see that these are actually despatched. The receipt of the Despatcher should be taken in the book which should be reviewed by the Superintendent every Saturday. Remaining copies of the correction slips, etc., will be entered in the Stock Register and kept in Store for subsequent use.

235. An Accountant General is entitled to get a free supply of any publication issued by a department of the Federation or of the Province which he may require for exercising audit functions on behalf of the Comptroller and Auditor General. The number of copies of such publications should, however, be kept within reasonable limits.

(Vide Late Auditor General's endorsement No. T. 216-Admn. 11/112-37, dated the 31st May, 1937. Dy. India-760/Rec. 2031.)

#### **Office Contingencies.**

236. With regard to office contingencies the following registers should be maintained in the Record Section :—

- (a) A Liability Register in which are noted sanctions exceeding Rs. 20 and the date of their adjustments. As soon as such sanctions are received, they are entered in this book and submitted to Superintendent for his initial. When these sanctions



are adjusted either by cash payment or by cheque or by book adjustment, the mode of adjustment is noted in the register under the initial of the Superintendent. This register is submitted to the Assistant Accounts Officer on the 5th of every month.

- (b) A Stock Register of office furniture in which are noted new purchases. It is submitted to the Assistant Accounts Officer through the Superintendent each time the bill is passed for payment.
- (c) A Contingent Register to note all payments made out of the Contingent grant. The Contingent Clerk purchases office contingencies every Saturday and submits office contingent bills to Assistant Accounts Officer through Superintendent of the 6th and 20th of every month (except in the case of emergency). Cut list of the contingency establishment is prepared and submitted by the Assistant Superintendent, to the Assistant Accounts Officer on the 26th of every month, their pay bills are laid before the Accountant General on the 28th, so that the payment of these menials might be made on the first working day of the following month. Besides these the Contingent Clerk prepares a bill for payment to the Farashes on account of supplying drinking water to the sections and submits it to the Assistant Accounts Officer on the 3rd of each month. On the 23rd of the month following each quarter a bill for washing charges of liveries payable to Orderlies and the Durwan is made out and submitted to the Assistant Accounts Officer for payment to these men.

#### Watching of valuables.

237. The Contingent Clerk also watches the prompt disposal of valuables lodged with the Assistant Accounts Officer and prepares an outstanding list of them every Monday for submission to the Accountant General.

#### Supervision of Unofficial Cases, etc.

238. The Assistant Superintendent sees that Un-official cases, registered covers and D. C. bills are promptly received and made over to the parties concerned with dated initials. He should also see that the replies to Un-official cases are made over to the Despatchers as soon as they are received from the sections and their receipts taken in the book. Any delay should be reported at once to the Superintendent.

#### Control of Class IV employees.

239. All establishment matters of the Sectional Peons including disciplinary cases, regular leave, posting and transfer etc. will be dealt with by the Administration Section.

240. The consolidated Attendance Register of class IV employees maintained in Record II will be discontinued and hence forward will be maintained by the Admin. I Section, *vide* para. 335 of the Office Procedure Manual. Record II Section will, however, continue to deal with Daftries, Darwans, Farashes and Sweepers as at present.

241. It will be the duty of the Sectional Superintendents to mark the attendance of their Sectional Peons in their own Attendance Register, and include their names in the sectional cut-lists like other members of their staff and send the same to Administration Section direct.

242. Casual leave applications of the Sectional Peons will also be dealt with by the Section concerned under the existing orders who will also maintain their C. L. account.

The above order shall effect from 29-5-58.

(Vide A. G. E. P., O. O. No. Admn/Class IV/592 dated 28-5-58 and No. Admn. 1/Class IV/1503 dated 10-12-59.)

243. The orderlies of the Gazetted officers will report to their respective officers.

(Vide A. G. E. P. O. O. No. T. M./I dated 20-8-57.)

244. The class IV employees of the office *e.g.*, Daftries, Darwans, Farashes and Sweepers excepting the Peons and Orderlies who are now controlled by the Administration Section (*vide* Paras. 334—335 of this Manual) are controlled by the Record Section. A list is maintained in the Administration Section of all temporary appointments made in the place of absentees. As soon as an absentee returns to duty, a report should at once be made to Administration Section by the Section concerned so that the services of the substitute may be immediately dispensed with. As regards the grant of leave, uniform and increment to these employees, a reference is invited to paras. 336—340 of the O. P. Manual and Paras. 239—242 of this Manual. The duties of the Record Department with regard to class IV employees are summarised below:—

*Every Monday morning.*—Inspection of the class IV employee's uniform by Superintendent, Record. Any one absents himself from this inspection or appearing in dirty or ragged clothes should be reported to Assistant Accounts Officer by the Superintendent for orders.

*28th of each month.*—A Pay bill of contingency establishment to be submitted to A. A. O. (Admn.).

*15th May.*—Issue of summer uniforms to peons.

*30th May.*—Issue of umbrellas and repairing charges to orderlies and out-door peons.

*5th November (once in two years).*—Issue of winter uniform to Office Peons.

#### **Head Duftry.**

245. The Head Duftry is responsible for seeing that his Assistants come to office in time and serve the entire office with ink, etc., which work should be completed by 8 A. M. If this is not done, the Head Duftry should at once report the fact to the Superintendent for disciplinary action. He should himself serve the Accountant General and Deputy Accountants General with ink, etc., and in his absence the work will be done by the next senior man. As a rule, the Head Duftry does all the ruling work of the office and attends to Gazetted Officers and the general requirements of the office. Four Duftries help the Assistant Superintendent and the Examiner, Reference Branch, in opening the Dak.

(Vide also Office Procedure Manual.)

#### **Telephone Directory.**

246. All alterations that are required to be made in the Telephone Directory should be communicated to the Divisional Engineer, Telegraphs, Dacca by the Record I Department by 28th February and 31st August each year.

(Rec.-472 dated 1st November, 1924.)



**CHAPTER VII.****CLASS IV EMPLOYEES.**

247. The appointment and discharge of the entire body of class IV employees rests with Dy. Accountant General (Senior).

248. (a) Peons, Duftries and Orderlies are required to attend office at 7 A. M.

(b) Sweepers will work from 6 A. M. in the morning and again from 2-30 P. M. in the evening.

(c) Farashes will attend office daily at 6 A. M. in the morning and again at 2-30 P. M. in the evening.

**Note.**—Farashes will remain in office till 7 A. M. at which hour the Sectional peons are required to attend.

249. Sweepers on their arrival will immediately report themselves to the Durwan and commence their work. They will thoroughly sweep the floors or rooms, completely sweep and wash the verandahs, lavatories, drains, latrines and spittoons and keep them perfectly clean and free from any bad odour.

250. Farashes on their arrival will immediately see the Durwan and assist him in opening the doors and windows and then take up the work of thoroughly dusting and cleaning the doors, windows, locked almirahs, chairs, stools, tables, whatnots, racks, and all other furniture maintained in the rooms and in the verandahs. After dusting and cleaning they will fill the goblets of the various sections and officers' rooms allotted to them with fresh drinking water. The goblets must invariably be well washed before being refilled.

251. One Farash as well as one Sweeper will be in attendance daily by rotation from 8 A. M. to 1-30 P. M. for emergent work during office hours. Sweetmeat leaves, etc., should be cleaned during these hours by the sweeper on duty.

252. On Sunday the Sweepers should attend office at 7 A. M. The whole office will be washed every Sunday under the direct supervision of the Durwan. So long as the Farashes are on duty, i.e., till 7 A. M. in the morning and till doors are closed in the evening they will be directly responsible for keeping a watch on office property and fixtures in the respective portion allotted to them.

253. The Durwan will be responsible for seeing that the dusting and sweeping done by the Farashes and Sweepers has been thorough and report any neglect of duty on the part of the Farashes, Sweepers and the Bhisty to the morning clerk in the Record Department who is required to go round the office before 8 A. M., look to the sanitary condition of the officers' rooms and office rooms, the security of the rooms, supply of good drinking water, the tidiness of the office and supervises the work of the class IV servants attached to Record Section and submit to the Gazetted Officer-in-Charge of Record every Monday a report dealing with these matters.



254. The consolidated Attendance Register of class IV employees previously maintained by Record Section was discontinued with effect from 29-5-58, *vide* this Office Order No. Admn/Class IV/592, dated 28-5-58. Since then it has been noticed that the Class IV employees do not attend office in time and put on uniforms. It has now been ordered that a consolidated Attendance Register of Peons and Orderlies should be maintained by admn. I Section. It has also been ordered that all the Peons etc. who attend office without uniforms or in dirty uniforms or otherwise in an untidy manner will be liable to be removed from service.

The Peons and Orderlies should attend office at 7 A. M. on all working days. Immediately on arrival, they will fall in line in front of Room No. 33 (1st floor). The establishment Clerk No. 2 will then examine the uniform and call the rolls. Thereafter they will proceed to their respective places of duties. The Sectional and orderly Peons will see that the rooms have been properly dusted and the furniture properly cleaned by the Farash. In case of any defect found in the dusting and cleaning done by the Farash or Sweeper, they shall forthwith bring the matter to the notice of the Durwan, who shall have the defect remedied by the Farash and Sweeper on duty during the office hours and report the matter in writing to Record I Section through the Sectional Superintendents/G. Os. The Peons attached to Sections will also have their attendance recorded in the Sectional Attendance Registers.

At the time of taking attendance the establishment clerk No. II of Admn. I Section should see that the Peons and Orderlies are in uniforms and present a neat turn-out. Peons appearing otherwise may be reported by him the same day to the Officer-in-Charge of Admn. I Section for taking disciplinary action against the Peons concerned.

As regards Duftries, Durwans, Sweepers and Farashes, Record I Sec., may take similar action.

(Vide A. G. E. P., O. O. No. Admn I/Class IV/1503 dated 10-12-59.)

255. The Duftries will see to the cleanliness of the inkpots. Farashes will clean the inkpot stands with a piece of dry linen while dusting the furniture. Each assistant should see that this is properly done and keep perfectly clean his own penholders and nibs in use.

#### **Duties of Class IV Employees.**

256. In supersession of all previous orders on the subject, the duties of the following categories of Class IV employees will, with immediate effect be as specified below :—

##### **1. (a) Peons and Orderlies.**

- (i) To take papers, books and Registers to section and Gazetted Officers, and carrying dak to other offices as messengers.
- (ii) To label and arrange files as required.
- (iii) To supply drinking water to clerks, Superintendent and officers.
- (iv) To clean and dust files and other records, tables, chairs, racks, almirahs, windows and doors of sectional and Officers Rooms.
- (v) To remove office furniture, light as well as heavy, from one place to another as may be required.

- (vi) To remove files from and to old Record Room as may be required.
- (vii) To handle record—current and old, as required from time to time.
- (b) *Duftries.*
  - (i) To supply ink to sections and officers ;
  - (ii) To open dak ;
  - (iii) To do pasting and ruling ; and
  - (iv) To do binding, both Kacha and Pucca.
  - (v) To clean and dust office records—old or new and racks etc.

Note.—The term 'Duftry' includes Head Duftry.

(vide A. G. E. P. O. O. No. Rec. I/Class IV/904 dated 17-3-59.)

- (c) *Duties of Durwan.*—The Durwan is responsible for keeping a watch on office property and fixtures during closed hours.

At 6 A. M. daily he will open the doors and windows of the various rooms with the help of Farashes to allow the Sweepers in and to clean the rooms. He will do this himself and not entrust the keys to the Sweepers or any one else. The sweeping, dusting and washing must be supervised by the Durwan and he will be responsible for seeing that the work of the sweepers and Farashes, etc., is done satisfactorily. Any neglect of duty on the part of the Sweepers, Farashes and the Bhisty should be reported by him to the morning clerk of the Record Department. In the evening the doors and windows of the office will be closed by the Durwan with the help of Farashes, as soon as the work of the Sweepers and Farashes, etc., is finished. He will also see that the electric lamps and fans are switched-off as soon as they are not required. Any irregularity, loss and theft should be reported by him to the Superintendent, Record, without delay. He will see that waste-paper collected during the process of sweeping of the office or discarded by sections are carried to the mansard on the terrace by the respective Sweepers and stored there as soon as the morning and evening Sweeping is finished. He will open the door of the mansard and close it after the collections from office sweepings and the records discarded by the sections have been put inside the mansard. He will on no account allow any paper being left on the verandahs. If on account of want of space in the Old Record Room, the removal of a portion of the records to some other room or to the mansard on the terrace is necessary, the Durwan will see that the records removed are safely stored and locked inside the room selected by the Gazetted Officer or in the mansard as the case may be. He will on no account allow any such records or the collections in the mansard to be removed or handled except by persons who have been duly authorised for this purpose. The Superintendent of the Record Section should explain to the Durwan, whenever a new Durwan is appointed what his duties are and obtain a written statement from him that his duties have been explained to him.

257. *Posting as orderlies.*—No class IV employee should ordinarily be appointed as an officer's orderly without his (the class IV servant's) consent or the officer's approval. If any difficulties arise in working this rule the matter should be brought to the notice of the Accountant General.

When a class IV employee is appointed as an orderly he must conform to the requirements of his officer.



258. *Discipline.*—All class IV employees are required to observe strictly the following rules : -

- (i) They should be neat and clean.
- (ii) They should be respectful to their superiors, i.e., Gazetted Officers, Superintendents, and clerks.

259. *Supply of Uniforms.*—Uniforms are supplied to peons biennially.

All peons, whether permanent or temporary, are expected to wear the uniform while they are in office. When a peon is engaged in work which may soil his uniform he may be permitted by his Superintendent to remain without the uniform.

260. Broken umbrellas will be repaired by the office. No allowance will be paid to peons for washing winter uniforms. New winter uniforms supplied during a year will be returned to the Record Section by the 15th March following and that section will arrange to get them washed and properly stored for issue during the next season.

261. *Promotion of peons as duftries.*—50 percent of the vacancies will be reserved for applicants able to do book binding. The remaining may be filled from peons in this office subject to their qualifying in binding work. Class IV employees are not ordinarily eligible for post of Record clerks.

---



## LIST OF APPENDICES.

- A.—Detailed instructions for the marking and distribution of Inward Letters.
- B.—Classes of accounts and correspondence *not to be diarised*.
- C.—Detailed instructions for the preservation of correspondence.
- D.—Rules for destruction of records.
- E.—Distribution of Codes, Manuals, etc., to be issued from this office.
- F.—Distribution of T. M.—T. A. D. Circulars.
- G.—Distribution of T. M.—T. A. D. Circular Addressed to Disbursing Officers.
- H.—Calendar of Returns and works, etc., of the Record Department.
- I.—List of this office register to be bound by the Government of Pakistan Press.
- J.—Rules governing the issue of priced publications.
- K.—List of Forms specially sanctioned.
- L - List of Forms authorised to be printed as special forms.

## APPENDIX A.

**Detailed instructions for the marking and distribution of Inward Letters.**

1. Letters received from the Government of Pakistan, the Comptroller and Auditor General, the State Bank of Pakistan and the East Pakistan Government are indexed in a Diary Register separately for each class: other letters are not diarised but are marked for the section immediately or primarily concerned and entered in the Inward Transit Book of that section.

2. The diarised letters are marked as follows in red ink on the top right-hand corner by the Examiner, Reference Group:—

Letters from the Departments of the Government of Pakistan.	Mark. G. P.
Letters from the Comptroller and Auditor General and the State Bank of Pakistan .. .. .	Adg.
Letters from the Government of East Pakistan ..	G. E. P.

The section to which the letter is to be sent is also noted by the Examiner, Reference Group, on its left hand margin. The consecutive number assigned to each letter in the Diary Register is affixed after the above mark by the Reference Clerk.

3. The undiarised letters are also marked on the top right hand corner by the examiner, Reference Group, for the section concerned, letters, say for T. M., being marked as "T. M. I." and so on.

4. When letters are accompanied by spare copies, the original with a spare copy will be marked for the section to which it relates and the remaining spare copies distributed amongst the other Department.

5. The following statement though not exhaustive, shows the Departments and Sections into which the office is divided and the nature of work done in each. In marking letters for the section, this statement should be borne in mind. Letters which are replies to, or which refer to, any communication from this office should be sent first to the Department in which the correspondence originated.

**Division of the Office into Departments and Sections  
and the nature of work done in each.**

Names of the Department or Section.	Abbreviation used for the section.	Nature of work done in the section.
<i>Audit and Accounts of :—</i>		
Treasury Audit Department.	L. R. I	Section
	L. R. II	„ } VII/7—Land Revenue (P). 63-B—Development (P).
	H. S. E.	„ V/5—Salt (P) IX/9—Stamp (P) VII/8—Provincial Excise (P). XXVII/39—Public Health (P) XXXVI/47—Miscellaneous Deptt. (P). 63-B—Development Public Health (P).
	M.E.D.	„ 70 C.O. on improvement of Public Health (P) XXVII/38—Medical (P). 63-B-Development-Medical (P).
	A.M.T. I	„ } XXIX/40—Agriculture (P). 63-B-Development-Agriculture (P). 73-Capital Outlay etc. (P). XII/Receipts under Motor Vehicles Acts (P). 13—Other taxes and duties (P).
	A.M.T. II	
	G.A.M.I.	„ 25-General Administration (P). 82-B-Capital Accounts of other Provincial Scheme outside Revenue Accounts. Audit of T.A. and Establishment Bills.
	G.A.M. II	„ 25-General Administration (P). 82-B-Capital Accounts of other Provincial Scheme outside the Revenue Accounts. (a) Accounts. (b) Audit of contingent & Grants Bills.
	C.W.I	„ XXXIX/50 Civil Works (P).
	F.P.F.	„ X/10-Forest (P). 63-B-Development Forest (P). XX/22-Interest on debit & other obligations 54-Famine (P). XXIV/30—Ports and Pilotage (P). 73—Capital Outlay on Ports (P).
	I.V.E.	„ XXX/41-Veterinary (P). 63-B-Development Veterinary (P). XXXII/43—Industries (P). 63-B-Development-Industries. 72-Capital Outlay on Industrial Development (P). 63-B-Dev. (Centralised compilation). XLI-Receipts from Electricity Scheme. 52-A—Other Revenue A.C.O. on Electricity Scheme. 61-A. C.O. on Electricity Scheme.
	C.J.S.	„ XXII/28—Jails and convict settlement (P). 63-B-Development (Jails) (P). XXXI/42-Co operation (P). 63-B-Development-Co-operation (P). 36-Scientific Deptts. (P).



Division of the Office into Departments and Sections  
and the nature of work done in each.

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the section.
<i>Audit and Accounts of :—</i>		
Treasury Audit Department— <i>Contd.</i>	M. G. Section	XLVI/57-Miscellaneous (P). 63-B-Development Miscellaneous (P). IV—Taxes on Income (P) XLIX/61—Grant-in- Aid from Central Govt. LI/63—Extra ordinary receipts/Payments (P) .
	A. J. Section	XXI/27—Administration of Justice (P).
	Pol. I Section	XXIII/29—Police (P). Audit of the Establishment Bills.
	Pol. II Section	XXIII/29—Police (P) (a) Accounts. (b) Audit of Contingent Bills.
	Pol III Section	Audit of T.A. bills & Pay fixation.
	E.D.N. I Section	XXVI/37—Education (P). Audit of Establishment & T.A. Bills.
	E.D.N. II Section	XXVI/37-Education (P) Closing only. 63-B- Development (P). (a) Accounts. (b) Audit of Contingent and Grant-in-Aid Bills.
	R.S.P. Section	IV/A/4A-Sales Tax (P). XI/11-Registration (P). XLV/56-Stationery & Printing (P). 85—Capital Outlay on Printing Presses (P).
	Food I Section	85-A—Capital Outlay on Provl. Scheme of State Trading (P). Audit of the Establishment T.A. Bills.
	Food II Section	85-A—Capital Outlay on Provl. Scheme of Trading (P). (a) Accounts. (b) Audit of Contingent Bills.
P.R.I. Section		XXIV/30—Ports and Pilotage (C). 73—Capital Outlay on Ports (C). XXXIV/45—Broadcasting (C). 63/LI Extraordinary receipts (C). XLVI/57-Miscellaneous (C). 87—Capital Outlay on State Trading Scheme. 62—Miscellaneous. Adjustment between Central & Provincial Govts.

Division of the Office into Departments and Sections  
and the nature of work done in each.

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
<i>Audit and Accounts of :—</i>		
Treasury Audit Department— <i>Contd.</i>	P.R.I. Section	Q—Loans and Advances by Central Govt. (C). R—Loans and Advances by Provl. Govt. Payment on behalf of other Audit Offices.
	P.R.II. Section	XXXV/46-Deptt. of Supply & Development. (C) including supply wing and Iron & Steel Controller's Price Equalisation Funds. XIII—Other Taxes & Duties (C) III/3-Corporation Tax (C). 72-A-Capital Outlay on Civil Aviation (C). XXXIII/44-Aviation (C). 44-A-Capital Outlay (C). IV/4-Taxes on Income (C) XIIA—Taxes on duty (C). IVA/4A--Sales Tax (C).
	P.R. III Section	85-CO. on Printing (C). XXXV/56-Sty. & Printing (C). XXXIX/50-C.W. (C). 25-GA. (C). X/10-Forest (C). 65-A-Capital Outlay on Forest (C). 64-B-Civil Defence (C). XXX/41-Veterinary (C). 61-Grants-in-Aid to Provl. Govt. (C).
	P.R. IV Section	72-Capital Outlay on Industrial Development (C). V/5-Salt (C). XXI/27-Administration of Justice (C). XXVI/37-Education (C). 35-Foreign affairs & States (C). 1/1-Customs (C). 1/1-Customs (P). Deposits of Tea, Cotton, Jute, Coffee, etc. Cess Funds. XXIX/40-Agriculture (C). II/2-Central Excise (C).
	P.R. V Section	XXV/31-Light House and L.S. (C). XXXII/43-Industries (C). XXVIII/39-Public Health (C). XXIII/29-Police (C). XXXVI/47-Miscellaneous Deptt. (C). 26-Audit (C). 36-Scientific Deptts. (4 grants) (C). XX/22-Interest (C). XXVII/38-Medical (C). IX/9-Stamp (C). XXXVIII/48-Currency (C).
	T.F. I	1. Try. Accounts (Central & Provl.) 2. Maintenance of objection book of advance and suspense, check.

Division of the office into Departments and Sections  
and the nature of work done in each.

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
<i>Audit and Accounts of :-</i>		
Treasury Audit Department— <i>Contd.</i>	T.F. I.— <i>Contd.</i>	Check objection book, and Broad sheet of advance and Suspense.
		3. Maintenance of Remittance check Register of local Cash Remittance & preparation and verification of Cash Balance report (Try.)
		4. Preparation of small coin depot Accounts and maintenance of Remittance check Register of small coin Depot Remittance.
		5. Inter-Govt. Adjustment-Compilation of figures and issue of advices to the S.B.P. etc.
		6. Remittance facilities-Preparation and issue of daily advice to the Central Accounts Section of the S.B.P.
		7. Maintenance of Broad Sheet under the head "State Bank Remittances" and reconciliation of figures and clearance of outstandings.
		8. Certified list of P.L.I. Schedules for debit head.
		9. Preparation of disbursement statement. Work in connection with the Govt. of India Securities and Prize Bonds discharged in Pakistan.
		10. Preparation and despatch of payment statement to the P.D.O. of the Reserve Bank of India. Maintenance of Broad Sheets, Watching of recoveries from India and Reconciliation of Difference etc.
		11. Broad Sheets relating to the head "Misc Remittance" under "Cash Remittance" etc.
		12. Land Acquisition, pre-audit of bills, Post audit of land acquisition vrs. Transmission of Award Statement to the proper authorities after completion of payment.
		13. Distribution of Vrs. R/Schedules, P.L.I. Schedules, Cheque received with the Account of the treasuries to the respective sections.
	T.F. II.	1. Compilation of Presidency (Central & Provincial) Ledger and Receipt Accounts.
		2. Preparation of statements of fund. Income Tax deduction & recoveries of house rent, etc.
		3. Compilation of debt and Remittance Account (Central & Provincial).



Division of the Office into Departments and Sections  
and the nature of work done in each.

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Treasury Audit Department— <i>Contd.</i>	T.F. II.— <i>Contd.</i>	<i>Audit and Accounts of :—</i> 4. Disposal of prepartition claims including Payment after preaudit.
		5. Receiving and counting etc. Vrs. received from the preaudit Cash Section & Preparation of Schedules & memos for the daily preaudit.
	T.M.	Cash balance reports ; revision of Accountant General, East Pakistan's forms ; issue of correction slips to East Pakistan Treasury and Treasury Account Department Manuals ; Reports on the Inspection of Treasuries ; letters concerning more than one section of Treasury Account Department ; embezzlement cases ; All letters of General character requiring a decision are also dealt with in this section ; consolidation of monthly reports and control of post Audit ; Review of the Gazetted Officers are also done here.
Cash Department		All Payments by Cheques.
Gazetted Audit Department.	G.A.D. I	<i>Audit of :—</i> (1) All Central Departments. (2) Other Govt. Payments. (3) Co-ordination work of all the Gazetted Audit Sections. <i>Audit of—</i> (i) Passport Organisation. (ii) Claims organisation. (iii) Intelligence Bureau. (iv) Commercial Intelligence. (v) Regional Election Commission. (vi) Ministry of Foreign Affairs & Commonwealth Relations. (vii) Civil Aviation. (viii) Pak. P.W.D. (ix) Stationery & Printing. (x) Salt. (xi) Publicity. (xii) Civil Defence. (xiii) Income Tax. (xiv) Audit. (xv) Employment Exchange. (xvi) Seamen's welfare. (xvii) Stamps. (xviii) Trade Marks . (xix) Joint Stock Company. (xx) Port Hajj (xxi) Jute Board. (xxii) Fisheries. (xxiii) Malaria Institute.

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Gazetted Audit Department—Contd.	G.A.D. I.	(xxiv) Geological survey. (xxv) Chittagong Port. (xxvi) Port Health (xxvii) Plant Protection. (xxviii) Survey of Pakistan. (xxix) Meteorological Deptt. (xxx) Chalna Port. (xxxi) Explosives. (xxxii) Labour welfare (xxxiii) Pak. Sp <sup>l</sup> . Police. (xxxiv) Archaeology. (xxxv) Central Excise and Customs. (xxxvi) Import & Export (xxxvii) Supplies and Development. (xxxviii) Radio Pakistan. (xxxix) Pak. Animal Husbandry. (xl) Central Engineering authority. (xli) Central Labour Commissioner. (xlii) Other Central Govt. Deptt. if any.
		<i>Audit of :—</i>
	G.A.D. II.	(i) C.S.P. Officers. (ii) Listed Post holders. (iii) P.S.P. Officers. (iv) E.P.C.S. (Judicial) Officers. (v) Secretariat Officers.
		<i>Audit of :—</i>
	G.A.D. III.	(i) E.P.C.S. Officers. (ii) Gazetted Officers, in the Food and Agriculture Department.
		<i>Audit of :—</i>
	G.A.D. IV.	(i) Directorate of Statistics. (ii) Agricultural Income Tax Deptt. (iii) Directorate of Fire Services. (iv) Directorate of Small Savings Scheme. (v) Commercial Tax Department. (vi) Relief Department. (vii) Land Acquisition (viii) Public Health Engineering. (ix) Registration Department. (x) Co-operation Department. (xi) Civil Defence. (xii) Labour Department. (xiii) Printing Department. (xiv) Boilers Department. (xv) Ports and Pilotage Department. (xvi) Survey Deptt. (xvii) Vagrancy Department. (xviii) Excise Department. (xix) Forest Department. (xx) Jails Department.

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Gazetted Audit Department.— <i>Conclld.</i>	G.A.D. IV.— <i>Contd.</i>	<i>Audit of :—</i>
		(xxi) Fisheries Department.
		(xxii) Public Works Department (C & B)
		(xxiii) Jute Prices.
		(xxiv) Other Misc. Deptt.
		<i>Audit of :—</i>
	G.A.D. V.	(i) Education Department.
		(ii) Medical Department.
		(iii) Temporary Magistrate.
	G.A.D. VI.	<i>Audit of :—</i>
		(i) Inspectors of Police & other Members of the East Pakistan Police service.
		(ii) Ansar Organisation.
		(iii) E.P. Junior Civil Service.
		<i>Audit of :</i>
Works Audit Department.	W.M. I.	1 (a) Compilation of the a/cs. of Civil Work (Provl.) under the major heads "50-Civil Works," "81 C.O.," "80 TDS" and "XXXIX C.W."
		(b) Sub-vention from the Central Rd. Fund.
		(c) Report of annual expenditure incurred on Police Buildings.
		(d) Report of annual expenditure incurred on Jail Buildings to Inspector General of Prisons.
		(e) Submissions of monthly expenditure of all major heads of Civil Works.
		(f) Submission of monthly appendices of major heads of Civil Works.
		(g) Reconciliation of Receipts and expenditure of the above heads.
		2 (a) Compilation of Central a/cs. under XXXIX C.W., 50 C.W. and 81 C.O.
		(b) Submission of monthly statement of expenditure under the above heads.
		(c) Submission of monthly appendices of the above heads.
		(d) Reconciliation of Receipts and expenditure of the above heads
		(e) Annexure 'A' under Civil Works (Central).
		(f) Preparation of Budget under '26-Audit' Deduct-Recoveries.
		(g) Preparation of Draft para on important Capital Projects under construction for incorporation in the Finance A/cs. and Audit report thereon in respect of Civil Works (Central)



Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
<i>Audit of :—</i>		
Works Audit Department—Contd.	W.M. I.—Contd.	<p>3. (a) Compilation of Capital and Revenue A/cs of residential buildings (Central &amp; Provincial).</p> <p>4. (a) Disposal of U.O. and Misc.Cases.  (b) Scrutiny of sanctions and order of Govt.  (c) Issue of Correction Slips to WAD Manual.  (d) Scrutiny of correction Slips to P.W. Codes.  (e) Disposal of intricate cases &amp; letters.  (f) Co-ordination of Works in WAD &amp; WM sides.</p> <p>5. (a) Post-review of P.W. A/cs.  (b) Training of U.D.Cs. in Pak. P.W.D.  (c) Schedule of rates.  (d) Placing the Executive Engineers in a/cs. with banks/Treasuries.  (e) Audit &amp; adjustment of Land Acquisition cases in respect of Central P.W. Divns.  (f) Annexure "A" under Civil Works (Provl.)</p> <p>6. (a) Charitable endowment funds &amp; services Post War Reconstruction Funds.  (b) Finance Schedules of Civil Works (Central &amp; Provincial).  (c) Review under Civil Works (Central &amp; Provl.)  (d) Statement of Commitments showing details of works under capital &amp; Revenue A/cs. and its paras for Finance Accounts in respect of Civil Works (Central &amp; Provl.)</p> <p>7. (a) Scrutiny of exchange a/cs. between A.G. E.P. &amp; P.W.D. Items adjustable by P.W.D (Central).  (b) Issue of adjustment memos.  (c) Maintenance of Adjustment Regr. (Part I &amp; II).  (d) Maintenance of objection Book.  (e) Maintenance of Broad Sheets.  (f) Broad Sheets of Public Works Cheques (Central).  (g) Broad sheet of Remittance into Treasuries (Central).  (h) Broad sheet of Transfer between P.W.Os. (Central).  (i) Broad sheet of P.W. Deposits (Central).  (j) Broad sheet of Cash Balance (Central).  (k) Suspense Broad sheets (Central).  (l) S.A.O. A/cs. of M.E.S., P.A.F. and Navy.  (m) Preparation of the Progress Regr.  (n) Submission of annual Consolidated Abstracts on Exchange A/cs.  (o) Preparation &amp; Despatch of Exchange A/cs. Items adjustable by Civil (Central).  (p) Para for Appropriation A/cs. in respect of Stock Accounts (Central).  (q) Review paras on balances (Central).</p>

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Works Audit Department.— <i>Contd.</i>	W.M.I.— <i>Concl'd</i>	<i>Audit of :</i>
		8. (a) Compilation of a/cs. of Public Health under the major heads XXVIII, 39 and 80 TDS. (b) Submission of Statements of monthly expenditure under the above major heads. (c) Submission of monthly appendices. (d) Reconciliation of receipts and expenditure of the above heads. (e) Suspense Broad sheets of the above heads. 9. Establishment of D.A.S. & S.A.C.S. 10. Compilation of Provincial (C&B) accounts and establishment cases of D.A.'s and S.A.C.'s etc.
	W.M. II.	1. (i) Disposal of Inspection Reports of Divisions. (ii) Preparation of Draft paras for incorporation in the Appropriation Accounts on the basis of individual paras of the I/R. revealing serious financial irregularities and losses. (iii) Preparation of Draft Para (summary) on local Audit and Inspection (Provincial & Central). (iv) Submission of Half-yearly progress report to the Comptroller and Auditor General. 2. (i) Preparation of Tour Programme of P.W.I. Parties. (ii) Checking of tour Diaries, T.A. Bills and contingency bills with reference to tour Diaries and Programme. (iii) Preparation of Budget for P.W.I. Parties and Proposal for new staff requirements if any. (iv) Collection of M.B. Nos. from W.A.D. and issue of the notice of Inspection to P.W. Divisions. (v) Maintenance of Progress Register of Inspection. (vi) Maintenance of the Register of Serious financial irregularities and losses. (vii) Maintenance on the Register of Inspection Reports.
W.M. III.		3. Typing of Inspection Report. 4. Comparison of Typed I/Rs.
		1. (a) Audit and adjustment of land charges and crop compensation in connection with acquisition of lands for the P.W. Deptt. 2. (a) Scrutiny of Exchange Acs. between A.G. E.P. & P.W.D.(Civil). Items adjustable by P.W.D. (Provl.) (b) Issue of adjustment memos. (c) Correspondences relating to the above. (d) Maintenance of adjustment Regr. (Part I & II). (e) Maintenance of Objection Book. (f) Maintenance of Broad sheets for the head "Items adjustable by P.W.D. (Provl.)"

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
<b>Works Audit Department.</b>		<i>Audit of :—</i>
	<i>M. III—Contd.</i>	3. (a) Broad sheet of P.W. Deposit (Provl.) (i) Certificate of Balances. (ii) Review paras. (iii) Miscellaneous cases. (b) Broad sheet of Cash balances (Provl.) (i) Certificate of balances. (ii) Review paras. (c) (i) Preparation and despatch of Exchange a/cs. for items adjustable by Civil (Provl.) (d) Suspense Broad Sheets, under the heads 50-C.W. and 81 C.O. (e) Preparation of Annexure "B" & "C" for the Appropriation Accounts—Provl. (f) Disposal of U/O. cases. (g) Compilation of Electricity A/cs. (h) Appropriation Accounts. (i) Appendices. (j) Suspense Broad Sheets. 4. (a) Broad Sheet of Remittances into Treasuries (Provl.) (b) Review of Balance paragraphs in connection with the above. B/S. 5. (a) Broad sheet of P.W. cheques (Provl.) (b) Review of balance paragraphs in connection above B/S. 6. (a) Broad sheet of Transfer between P.W. officers (Provl.)
	<b>W.A. I</b>	1. Rajshahi (C&B) Division No. I. 2. Rajshahi (C&B) „ II. 3. Sylhet (C&B) „ 4. Pabna (C&B) „ 5. Estate Office (C&B) Divn.
	<b>W.A. II</b>	1. Dacca City (C&B) Divn. 2. Dinajpur (C&B) Divn. 3. Chittagong Hill Tracts (C&B) Divn. 4. Bogra (C&B) Divn. 5. Kusthia (C&B) Divn. 6. Building Survey (C&B) Divn. 7. Building Design (C&B) Divn. No. III.
	<b>W.A. III</b>	1. Development Divn. No. I. 2. Development Divn. No. II. 3. Development Divn. No. III. 4. Development Divn. No. IV. 5. Resources (C&B) Divn. No. I. 6. Resources (C&B) Divn. No. II.
	<b>W.A. IV</b>	1. Central Divn. No. I, Dacca. 2. Central Divn. No. II, Dacca. 3. Central Divn. No. III, Dacca. 4. Central Divn. No. I, Ctg. 5. Central Divn. No. II, Ctg. 6. Central Electrical Divn. Dacca.
	<b>W.A. V</b>	1. Comilla (C&B) Divn. 2. Khulna (C&B) Divn. 3. Electrical (C&E) Divn. No. I. 4. „ „ „ „ „ II.



Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Works Audit Department.	W. A. V—Contd. W.A. VI	<i>Audit of :—</i> 5. Faridpur (C&E) Divn. 1. Dacca City P.H. Divn. 2. Rajshahi P.H. Divn. 3. Dacca P.H. Divn. 4. P.H. Stores Divn. Chittagong. 5. Comilla P.H. Divn. 6. P.H. Planning Divn. No. I. 7. Chittagong P.H. Divn. 8. Bakerganj P.H. Divn. 9. Rangpur P.H. Divn. 10. P.H. Planning Divn. No. II. 11. P.H. Swerage Divn. 12. P.H. Mechanical Divn.
	W.A. VII	1. Chittagong (C&B) Divn. No. I. 2. " " " " II. 3. Dacca " " " " Construction Divn. No. I. 4. " " " " " " II. 5. " " " " " " III. 6. Bakerganj (C&B) Divn.
	W.A. VIII	1. Mymensingh (C&B) Divn. No. I. 2. Mymensingh (C&B) Divn. No. II. 3. Rangpur (C&B) Divn. 4. Jessore (C&B) Divn. 5. Road Survey (C&B) Divn. No. I. 6. " " " " (C&B) " " II. 7. Rly. Diversion (C&B) Divn.
	W.A. IX	1. Noakhali (C&B) Divn. 2. Mechanical (C&B) Divn. No. 3. " " " " (C&B) " " II. 4. Building Design (C&B) Divn. No. I. 5. " " " " (C & B) " " II. 6. Eden Building.
	W.A. X	7. Rajshahi (C&B) Divn. No. III. 1. Rajshahi (H&S) Divn. 2. Dacca (H&S) Divn. 3. Khulna (H&S) Divn. 4. Chittagong (H&S) Divn. 5. Kusthia (H&S) Divn. 6. Project & Survey (H&S) 7. Dinajpur (H&S) Divn. 8. Mirpur (H&S) Divn.
Works Inspection.	W. I. I. to W.I. IV.	Inspection of Public Works Divisions.
Administration.	Administration.	Deals with cases relating to the Office establishment. Proposes promotions and reversions and makes office arrangements. Sends all reports regarding the taking over charge and making over charge by Gazetted Officers of the office. Prepares salary and honoraria bills of Gazetted officers, office establishment pay bills, contingent bills and T.A. bills of Gazetted officers. Checks T.A. bills and appointments, transfers, departmental examinations, Training of S.A.S. men in treasuries and P.W. divisions and applications for pensions, commutation of pensions and compassionate gratuity. Maintains a register of applications for appointments and arrange for selection of candidates. Maintains leave accounts, subsidiary leave accounts and service books in respect of the non-gazetted members of

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Administration.	Administration. — <i>Contd.</i>	the office and the class IV employees. Certifies to the Admissibility of leave and increments of the above men and also deals with the proposals of their insurance policies. Keeps cash and makes disbursements to the office staff. Maintains the register of valuables, deals with court attachment orders and prepares office budget, statements of expenditure under 26-Audit, Review of Expenditure statements, annual re-appropriation statements and office gradation list.
Record Department.	Record.	Distributes all inward correspondences, returns accounts, and valuables, does the typing work of the whole office as well as copying work of some sections, issues all onward correspondence, accounts, etc. deals with the casual and compensation leave, posting, transfer and attendance of all class IV Govt. servants, supplies books, maintains office library therefor, and supplies correction slips to manuals and codes to this office branches and other offices, issues Public Works Cheque and receipt book forms, issues stationery and standard forms, (except those locally printed), keeps old Records and service book of non-gazetted officers promoted to the gazetted rank, looks after the buildings through the caretaker, maintains an account of all furnitures and other register kept in the office, supplies dusters and towels, and cakes of soaps to the officers, and deals with other requisitions in connection with similar supplies.
Outside Audit Department.	O. A. D.	<p>Local audit of the internal account of the following :—</p> <p>Chittagong Port Trust and Hospital Port Dues Fund, Lighthouse Administration, Government Dockyard, Narayanganj.</p> <p><i>Inspection of :—</i></p> <p>Central Jails, District Jails and Sub-Jails with large manufacturing operations.</p> <p>East Pakistan Secretariate.</p> <p>Government of Pakistan Press.</p> <p>Chittagong Port Trust, Central Forms Stores Accounts. Central Stationery office.</p> <p>Radio Pakistan, Dacca, Rajshahi &amp; Chittagong.</p> <p>Fire Brigade Funds, Museum, Jail Department, Mathematical Instrument office. Collectorates, District Judge's office, Munsiffs' Courts, Settlement Offices, Forest Divisions, Registrar Offices, Small causes court, Police Court, Dacca, High Court Original and Appellate Sides, Jail Depot, Detention Camps, Police Hospital Allowance Funds, D.P.I., East Pakistan, Ahsanullah Engineering College, Medical College and State Hospitals, Medical Schools, Arts Colleges etc.</p>

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Outside Audit Department.	C.R.A.	<p data-bbox="820 524 1294 719">I. <i>Current Bills of Entry and Shipping Bills.</i>—3 per cent. of bills-of-entry (original) and 1 per cent. of dutiable shipping bills (original) will be daily audited concurrently from among the bundles of these documents received from the Accounts Audit Department. The selection will be made by the Superintendent in charge. The Superintendent will occasionally audit a few documents.</p> <p data-bbox="810 763 1294 824">II. <i>Provisional Duty.</i>—The procedure will be audited in the course of the audit of ship's files.</p> <p data-bbox="804 869 1294 1211">III. <i>Postal Transactions.</i>—These will be audited concurrently including postal refunds. 5 per cent. of the items in the post parcel bills will be checked on receipt from the Accounts Audit Department for value and duty with sender's declarations (both from United Kingdom and Continental parcels). The auditor will call for invoices in all doubtful cases and not less than 2 per cent. of the cases on the whole. All statements of duty received and refunds paid during the month must be checked with relevant parcel bills and Accounts Departmental registers and the adjustment of duty by book transfer between the Custom House and the Post Office also checked.</p> <p data-bbox="804 1256 1294 1368">IV. <i>Warehouse Accounts (General).</i>—(i) Into-bond-bills-of-entry (original and duplicate) will be audited concurrently. 2 per cent will be checked daily along with the Bond Register.</p> <p data-bbox="826 1397 1294 1547">(ii) Ex-bond-bills-of-entry (original) will be audited with the relative into-bond-bills-of-entry. 2 per cent. of the documents will be checked. All (cent. per cent.) duplicate ex-bond-bills-of-entry will be scrutinized whenever there is a change in Tariff valuation or rate of duty.</p> <p data-bbox="820 1576 1294 1682">(iii) Cancelled bonds (bond files). 2 per cent will be checked monthly after selection from the statutory Bond Register with all documents such as into-bond-bills-of-entry, ex-bond-bills-of-entry, etc.</p> <p data-bbox="810 1720 1294 1827">V. <i>Warehouse Account (Salt).</i>—(i) One ship's file will be checked every quarter completely with the Bond Register, Gola Stools Register Gola Day Book, Boat Notes, into-bond-bills-of-entry, ex-bond-bills-of-entry, etc.</p>



Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Outside Audit Department.	C.R.A.— <i>contd.</i>	<p>upto the completion of clearance from the respective golas wherein stored.</p> <p>(ii) One month's gola rent will be checked quarterly with the respective stock register, gola demand register, and paid up rent bills.</p> <p>(iii) One month's miscellaneous salt fees (other than over time fees) will be checked quarterly.</p> <p>VI. <i>Unclaimed and Confiscated Goods.</i>—</p> <p>(i) All registers of the different sheds will be checked monthly. 5 per cent. of the entries will be checked with clearance papers, any Wharf rent recovered on clearance being also checked. If any sale of unclaimed, confiscated and abandoned goods and samples has taken place the relative sale account should be checked.</p> <p>(ii) Pending Register in the Executive Audit Department will be checked with the bills-of-entry for goods sold by the Port Commissioners in auction. The sale bills-of-entry will be checked to see that the duty leviable has been recovered.</p> <p>VII. <i>Ships' files (Import and Export).</i>—2½ per cent. of import ships' files and 1½ per cent. of export ships' files will be audited every month. Those will be selected from among the files audited and closed by the Executive Audit Department in the preceding month.</p> <p>VIII. <i>Scrutiny of Local Audit Objections.</i>—The objection Registers of the two audit departments will be scrutinised monthly. The quarterly Reports will be scrutinized and selected cases will be checked with connected documents, if necessary.</p> <p>IX. <i>Writes-off of Irrecoverable Revenue, Losses by Fraud, etc.</i>—The register maintained in the Accounts Audit Department will be checked and the papers of the selected cases will be called for and scrutinized.</p> <p>X. <i>Review of Local Sanctions.</i>—All tariff rulings, Departmental orders, standing orders, etc., issued by the Collector or Assistant Collectors will be scrutinized in audit.</p> <p>XI. <i>Audit of Sanctions.</i>—Of the Central Board of Revenue and of the Government of Pakistan, Ministry of Finance (Central Revenues) will be audited.</p>

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Outside Audit Department.— <i>Concl'd.</i>	C.R.A.— <i>concl'd.</i>	<p>XII. <i>Cash accounts.</i>—Of one month in a quarter will be checked. The credits of import and export duties realised will be traced in the Registers of those duties in a small percentage of bills-of-entry and shipping bills.</p> <p>XIII. <i>Baggage Declarations.</i>—5 per cent. of the declarations will be audited in detail every month.</p> <p>XIV. <i>Penalty Registers.</i>—The Penalty Registers of the Appraising, Preventive, Import and Export Departments will be reviewed once a quarter and one week's transactions audited. In cases of smuggling or of illicit importation or exportation of goods, the procedure connected with the watch and ward duties of the Preventive Department will be looked into.</p> <p>XV. <i>Drawback.</i>—5 per cent. of the cases received daily from the Local Accounts Audit Department as selected by the auditors of the Superintendent after the exercise of a general review of all cases will be audited.</p> <p>XVI. <i>Refunds.</i>—5 per cent. of the cases received daily from the Local Accounts Audit Department as selected by the auditors or the Superintendent after the exercise of a general review of all cases will be audited.</p> <p>XVII. <i>Overtime payment bills.</i></p>
Local Audit Department.	L.A.	<p>Audit of accounts of District Boards, Municipalities, Court of Wards, Trust Funds, Chaukidari Reward and Equipment Funds, Dacca and Rajshahi Universities, Dacca Improvement Trust, Administrator General and Official Trustee, Fire Brigade, Estate Partition. Funds, District School Boards, Official Receiver, High Court and Wakf Fund, Dispensary J.N. College, Dacca etc.</p>
Appropriation.	App. I & II.	<p>Disposal of reappropriation statements, applications for extra grants and transfer of grants, Appropriation audit against primary units of grants and the compilation of the Appropriation and finance Reports.</p>
Pension.	Pen. I.	<p>Pension Department has now been divided into two sections—Pension I and Pension II.</p> <p style="text-align: center;"><i>Pension, I.</i></p> <p>This section deals with the contributions of officers lent to foreign service, applications for pension and gratuity of officers whose records of services are in the History of Services Part I and Part II, East Pakistan, History of Services,</p>

Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Pension - <i>Contd.</i>	Pension I. - <i>Contd.</i>	<p>pension Reports of inferior servants, Constable and A.S.I. of Police, Commutation reports of the officers of the Central and Provincial Governments, Receiving and distributing Pensions Reports and verification cases, U/O cases, Preparation of weekly and monthly outstanding reports of pension reports and verification cases. Preparation of six-monthly report of anticipatory Pension report cases. This section also deals with the verification of services, Pension Report cases of superior Non-gazetted Officers, Compassionate Gratuity Register, Mofussil Pension.</p>
	Pen. II.	<p>Audit in respect of the following districts :—  Bogra, Jessore, Dinajpur, Pabna, Rajshahi, Rangpur, Exchange account vouchers, Miscellaneous returns and statements relating to audit and objection Book, Six monthly Objection Book, Maintenance of specimen signature. Audit in respect of the following districts :—  Bakergonj, Dacca, Faridpur, Mymensingh, Chittagong, Noakhali, Comilla, Khulna. Compilation of accounts, Appropriation audit, I. C. S. Family Pension Fund Statement, Broadsheet Departmental Suspense, Preparation of Budget estimates, Receiving and distributing letters, Preparation of weekly and monthly reports of letters, Half margins and U/O. cases and issue of all P. P. Os.</p>
Budget.	Bt.	<p>(i) Preparation of budget estimates of the Central Government offices in East Pakistan and the Provincial budget estimates of the Government of East Pakistan as well as the Debt and Deposit estimates relating to Central and Provincial transactions also the connected budget notes.</p> <p>(ii) Compilation of the figures of preliminary actuals for communication to the G. P., M. F. (by wire) and to the G.E.P., F.D.</p> <p>(iii) Preparation of the statement of payments to local treasuries by Civil Officers on account of railways for communication to the Chief Auditors of the Railways concerned.</p> <p>(iv) Maintenance of the (i) Register for watching actuals under receipt major heads, both Central and provincial.</p>



Names of the Department or Section.	Abbreviations used for the Section.	Nature of work done in the Section.
Budget - <i>Contd.</i>	Bt. — <i>Contd.</i>	<p>(v) Maintenance of the (i) Registers relating to modification of grants for the Civil Works, East Pakistan and (ii) Reserve Registers for noting allotments against budget grants in Provincial estimates.</p> <p>(vi) Preparation of Three-monthly and Six-monthly Estimates in regard to Central Transactions.</p> <p>(vii) Preparation of the estimates of Lands and Advances of the Provincial Government.</p> <p>(viii) Maintenance of the Register of actuals for recording the monthly progress of actuals year by year under "Revenue and Receipt heads" only.</p>
Book and Compilation.	B.K. I. & II	<p>Compile monthly and final accounts, adjustment of London Accounts and prepare schedules. Keep register of Loans to District Boards, Municipalities or other Corporation and to private individuals and notabilities. Issue monthly demand slips and prepare Annual statements of loans and recoveries, maintain Broadsheet connected therewith. Keep Annual Adjustment Register and make inter-provincial adjustments. Prepare Ledger, Journal, Trial balance, Abstract of Journal entries, Annual Review of Balances and Civil Accounts and Finance Accounts, Prepare account of outstanding cheques.</p>
Account Current.	A. C.	<p>Account current with other provinces or departments, verification of annual balances of Local Funds, Maintenances of Municipal Broadsheets and other such Broad sheets, Interdominion Settlement Account.</p>
Deposit Section.	Dep.	<p>Deals with the audit of deposit receipts and other payments, Refund of Lapsed Deposits Supply of Local Remittance Transfer Receipts forms and their audit, Deposit account of wages of discharged Seamen detained in hospital and jail and the opening of personal ledger accounts.</p>
Fund Section.	Fund.	<p>Deals with the accounts of the General Provident Fund, the I.C.S. and I.C.S. (Non- European Members) Provident Funds, C.P. Fund (Pakistan) C.P. Fund (East Pakistan), Forest and Revenue Officers' Provident Fund, Special, Provident Fund and the B. and M.S.F., Pension Fund; also deals with the work in connection with the H.F.A. Fund, G.F.P. Fund, U. S. F. P. Fund and the B.C.F.P. Fund where necessary.</p>

## APPENDIX B.

Classes of Accounts and Correspondence not to be diarised.

Letters, accounts and other papers mentioned below are not diarised. They are separated and made over to the sections concerned through special transit books prescribed for each class : these transit books will have pages set apart for the different classes of letters and papers separately for each section or group.

Item No.	Description of document.	Section to which sent.
<i>Part I.—Accounts and other papers.</i>		
1.	London Accounts ... ..	Book.
2.	London Invoice ... ..	
3.	Statements of value of stationery and forms supplied to Local Funds, etc., by the Deputy Controller of Stationery, Forms and Publication.	
4.	Statements of payments made in England on account of stores and freights.	
5.	Tonnage Accounts, London ... ..	H.S.E.
6.	Opium Sale Reports. ... ..	
7.	Absentee Statements ... ..	T.A.D.
8.	Cash Accounts (Treasury) ... ..	
9.	Deposit Registers ... ..	
10.	Health Certificates of non-gazetted officers (mofussil) ...	
11.	Letters forwarding vouchers or sub-vouchers appertaining to List of Payments or other monthly accounts.	T.A.D.
12.	List of Payments ... ..	
13.	Rent roll of non-gazetted officers from Executive Engineers (mofussil) Upper and Lower Subordinates, Accountants and Zilladars.	T.F.
14.	Requisition of correction of accounts ... ..	
15.	Exchange Treasury Statement ... ..	T.F.
16.	Change statement of survey department ... ..	L.R. & H.S.E.
17.	Monthly expense statement of survey department ...	
18.	Consolidated absentee Statement of Police officers ...	Pol. I
19.	Rent roll for non-gazetted officers, and all Sub-Inspectors of Police from Superintendents of Police (Mofussil).	
20.	Advice of payments into the National Bank of Pakistan, Dacca.	T.F.
21.	Distribution statement and intimation of sanctions by the Conservator of Forests	F.P.F.
22.	Jail credit notes ... ..	C.J.S.

## Classes of Accounts and Correspondence not to be diarised. - Contd.

Item No.	Description of document.	Section to which sent.
<i>Part I.—Accounts and other papers—Contd.</i>		
23.	Leave and change statement of the Forest Department ...	F.P.F.
24.	Ledger Abstract (Forest) ...	
25.	Register of Forest cheques drawn on treasuries ...	
26.	Store account of opium ...	H.S.E.
27.	Acceptance of transfers ...	Appn. Report.
28.	Advice of transfer credits ...	W.A.
29.	Advice of transfer debits ...	
30.	Audit Notes ...	
31.	Cash balance statements of P.W. disbursing officers ...	
32.	Central Trust Interest payment orders ...	
33.	Minor works returns ...	G.A.
34.	Rent roll of gazetted officers from Executive Engineers & Estate Officer.	
35.	Service registers of gazetted officers without forwarding letters.	
36.	Health certificates of non-gazetted officers in the Presidency town.	T.A.D.
37.	Rent roll for non-gazetted officers from Executive Engineers.	
38.	Pension payment orders for renewal. ...	Pension.
39.	Advance schedules (Exchange Account) ...	A.C.
40.	Exchange Accounts and papers relating thereto...	
41.	Foreign remittance transfer receipts ...	
42.	Miscellaneous Local Fund return ...	Dep.
43.	Acknowledgement of remittance transfer receipt forms ...	
44.	Local audit report ...	L.A.
45.	Advice of despatch of stationery ...	General
46.	Award statements ...	
47.	Detailed list of permanent establishment ...	
48.	Objection statements ...	
49.	Miscellaneous papers ...	



## Classes of Accounts and Correspondence not to be diarised - Conold.

Item No.	Description of document.	Section to which sent.
<i>Part II.—Half margins and other papers.</i>		
1.	Budget estimates from local officers ...	Bt.
2.	Application for re-appropriation of grants ...	Ap.
3.	Charge certificates of Treasury balance ...	T.M.
4.	Treasury Inspection reports and connected routine letters ...	
5.	Proposition statement for verification and sanction of Government.	T.A.D. & G.A.D.
6.	Acknowledgement of permanent advance ...	
7.	Charge reports of non-gazetted officers ...	T.A.D.
8.	Last pay certificates of non-gazetted officers ...	
9.	Arrival reports of gazetted officers ...	G.A.
10.	Charge reports of gazetted officers ...	
11.	Claim for payment of overseas pay in England ...	
12.	Last pay certificates of gazetted officers ...	
13.	Leave applications of gazetted officer for report ...	
14.	Personal matters of gazetted officer ...	
15.	Sailing report of gazetted officers ...	Pension I.
16.	Application for pensions received for report ...	
17.	Applications for refund of lapsed deposit ...	Deo.
18.	Letters addressed through this office ...	General.
19.	Post copies of telegrams ...	
20.	Replies to half margins ...	

## APPENDIX C.

**Detailed instructions for preservation of correspondence.**

Correspondence to and from Government and other high authorities of the class given in the sub-joined table should be preserved for the periods mentioned against each. The list follows generally the rules laid down in the late Auditor General's-letter No. 1410, dated 4th October 1901. It excludes, however, the correspondence specifically mentioned in Annexure-1 below para. 344 of the Auditor General's Manual of Standing orders which are to be preserved for the periods shown therein.

Item No.	Subject of the correspondence.	To whom sent or from whom received.
----------	--------------------------------	-------------------------------------

*To be preserved for 25 years.*

- |    |  |             |
|----|--|-------------|
| 1. | Pension reports (other than those for non-service and political pensions) C.G. 350-T A & A. dated 11th August. | Local Govt. |
|----|--|-------------|

*To be preserved for 3 years.*

- |     |   |                                  |
|-----|---|----------------------------------|
| 1.  | Letters forwarding statement of outstanding objections (T.M.)                                   | } Comptroller & Auditor General. |
| 2.  | Letters regarding supplementary report in the review of balances.                               |                                  |
| 3.  | Letters regarding the annual <i>ex-officio</i> Banking Account (T.F.)                           |                                  |
| 4.  | Letters recommending increase to contract grants and orders sanctioning their revision.         | } Local Govt.                    |
| 5.  | Letters forwarding statements of Famine expenditure.  |                                  |
| 6.  | Letters forwarding statement of excess over budget grants.                                      |                                  |
| 7.  | Resolutions on departmental budgets. ... ..   |                                  |
| 8.  | Letters requesting to confirm remissions of special advances sanctioned by Commissioners (T.M.) |                                  |
| 9.  | Orders sanctioning special temporary advances. ... ..   |                                  |
| 10. | Orders sanctioning special allowances. ... ..   |                                  |
| 11. | Orders sanctioning rewards and honoraria. ... ..  |                                  |
| 12. | Orders sanctioning deputation of officers on special duty. ... ..                               |                                  |
| 13. | Orders sanctioning write-off of irrecoverable sums (T.M.) ... ..                                |                                  |
| 14. | Orders sanctioning re-appropriation of grants. ... ..   |                                  |
| 15. | Letters regarding loans to private persons or Municipalities which have been paid off.          |                                  |
| 16. | Letters forwarding annual statements of increases and decrease of political pensions.           |                                  |
| 17. | Letters of Government asking to submit certain returns.   |                                  |
| 18. | Orders granting payment of deputation allowance for periods of less than three years.           |                                  |
| 19. | Resolutions on pure administrative questions.   |                                  |

Item No.	Subject of the correspondence.	To whom sent or from whom received.
<i>To be preserved for 3 years—Contd.</i>		
20.	References regarding leave due to officers and reply thereto.	} Local Govt.
21.	Letters forwarding annual statements of Cantonment Fund receipts and charges.	
22.	Letters calling for an expression of opinion (T.M.)	
<i>To be preserved for 1 year.</i>		
1.	Letters intimating despatch of establishment returns (Administration).	Govt. of Pakistan, Ministry of Finance.
2.	Statements of irrecoverable sums written off (T.M.)	} Comptroller & Auditor General.
3.	Letters forwarding list of outstanding bills.	
4.	Letters certifying to the preparation of the Trial Balance Sheet.	
5.	Annual letters (or statements) forwarding distribution statements of credits under Provincial Rates (T.M.)	
6.	Letters of the Comptroller and Auditor General calling for certain returns.	
7.	Advices communicating English advances.	
8.	Letters ordering the book to be closed (Book Department).	} State Bank of Pakistan.
9.	Letters forwarding copy of debt and deposit estimates.	
10.	Letters forwarding periodical statements. ...	
11.	Death report of European pensioners. ...	} Local Govt.
12.	Letters calling for copies of Government orders ...	
13.	Letters forwarding monument endowment returns. ...	
14.	Reminders to and from Government. ...	
15.	Orders sanctioning extension of joining time. ...	} Local Govt.
16.	Orders exempting officers from the operation of rule 55 of the Fundamental Rules on a single occasion.	
17.	Orders sanctioning journeys beyond jurisdiction.	
18.	Orders sanctioning railing of horses and camp equipment.	
19.	Orders sanctioning extension of service beyond 60 years.	
20.	Orders sanctioning special contingent charges.	
21.	Orders sanctioning payment of special amounts from Treasuries.	
22.	Orders placing sums at the disposal of the Commissioners for Plague and Famine Expenditure.	
23.	Orders sanctioning retirement of service.	} Local Govt.
24.	Orders forwarding Treasury and survey training certificates of civilians.	



Item No.	Subject of the correspondence.	To whom sent or from whom received.
<i>To be preserved for 1 year—Contd.</i>		
25.	Orders approving assumption of the charge of the District Jails.	} Local Govt.
26.	Orders sanctioning transfer of charge being made at a station other than head quarters.	
27.	Special orders conveyed under rule 67. of the Fundamental Rules.	
28.	Acknowledgement of certain statements and estimates.	
29.	Orders authorizing Press to supply printed copies of departmental estimates.	
30.	Letters enquiring the causes of delay in the disposal of pension cases.	
<i>So long as held.</i>		
1.	Old receipts for Government Promissory notes held in safe custody.	Comptroller & Auditor General.
<i>To be kept for the period sanctioned.</i>		
1.	Orders sanctioning temporary establishments and appointments	Local Govt.

## APPENDIX D.

## Destruction of Records.

The following Records should be destroyed after the periods noted against each. The list does not include records shown under paragraph 343 of the Manual of Standing Orders which are to be preserved for the periods mentioned therein, except when otherwise mentioned, and those for longer periods sent to Old Record.

Item No.	Nature of Records.	Period after which to be destroyed.	Section dealing with the Records.	Remarks.
<i>I—Account Compilation.</i>				
1.	Administrative Accounts Irrigation.	Not to be destroyed.	Bk.	Two volumes may be kept in the Section for reference. The rest should be sent to the Old Record for safe custody.
2.	Annual Finance Account. ...	„	Bk.	
3.	Capital and Revenue Accounts of Government Buildings let or available for rent.	„	W.A.	
4.	Tonnage Accounts.	25	C.W., F.P. F., I.V.E. & C.J.S.	
5.	Account Current sent to other departments—office copies of.	3	A.C.	
6.	General abstract of Financial results of Irrigation Works.	3	Bk.	
7.	Local Budget Estimate. ...	3	Bt.	
8.	Trial Balance Sheet ...	3	Bk.	
9.	Six-monthly estimates—office copies.	1	Bt.	
10.	Personal passage account.	Not to be destroyed.	T.A.D. & G.A.D.	
11.	Exchange Account Abstract.	15	A.C.	
<i>II—Account Received.</i>				
1.	District Fund Accounts. ...	10	L.A.	
2.	Medical Trust Fund Accounts ...	10	L.A.	
3.	Final Accounts of the High Commissioner for Pakistan in the United Kingdom.	5	Bk.	
4.	Public Works Remittance Accounts with Civil Department.	5	W.A.	
5.	Remittance Account from the secretary to State and High Commissioner (through Comptroller and Auditor General).	5	Bk.	Sectional Record.

Item No.	Nature of Records.	Period after which to be destroyed.	Section dealing with the Records.	Remarks.
<i>II—Account Received—Contd.</i>				
6.	Monthly Accounts of Forest Disbursing Officers.	10	P.R. III (Central) & F.P.F. (Provl.)	
7.	Schedules of Forest Revenue Remittances (Forest Schedules)	5		
8.	Schedules of Forest Revenue Remittances (Treasury Schedules)	5		
9.	Schedules of Forest Cheques paid by Treasury Officers.	5		
10.	Schedules of Forest cheques paid (submitted by Forest Officers).	5		
11.	Stamp Store Account.	5	H.S.E.	
12.	Abstracts of contractors' and Disbursers' Ledger of the Forest Department.	3	F.P.F.	
<i>III—Returns Received.</i>				
1.	Stamp Schedules. ...	5	H.S.E.	
2.	Annual statement of Expenditure on Stores (as well as copies of the) Statement for this office).	3	Bk. & Rec.	
<i>IV—Audit Registers.</i>				
1.	Travelling Audit Registers. ...	5	Genl.	
2.	Audit Register for Grants-in-Aid and Scholarship.	7	Genl.	
<i>V.—Miscellaneous Registers.</i>				
1.	Bundle Registers of letters. ...	Not to be destroyed.	Rec.	
2.	Case Registers. ...	„	Rec.	Sectional Record.
3.	Diary Register if inward letters received from G.P., G.E.P., S.B. and C.A.G.	„	Rec.	
4.	Establishment Cash Book in Form C.A.C. 18.	5	Estt.	
5.	Diary Register of outward letters.	10	Rec.	
6.	Loan Register. ...	Not to be destroyed.	Bk.	Sectional Record.
7.	Memorandum book of calculation of leave.	20	G.A.	—do—



Item No.	Nature of Records.	Period after which to be destroyed.	Section dealing with the Records.	Remarks.
<i>V—Miscellaneous Registers—Contd.</i>				
7.A.	Register of all Buildings borne on the books of the P.W.D.	20	W.A.D.	After two subsequent registers have been printed the previous ones may be destroyed.
8.	Register of Receipts and Charges, State Railway Construction (since abolished).	„	W.A.	Do.
9.	Register of Services. ... ..	35	G.A.	
10.	Diary Register of inward letters other than those received from G.P., G.E.P., S.B. and C.A.G.	15	Rec.	
11.	Register (Plus Minus memos.) of receipts and payments of personal deposits.	12	Dep.	
12.	Register of Pensions by Departments.	10	Pen.	Sectional Record
13.	Register of last pay certificate. ...	5	G.A.	Do.
14.	Accountant General's check Register.	3	Bk.	Kept by A G. himself.
15.	Attendance Register of all kinds. ...	3	Genl.	
16.	Budget Register—Buildings and Roads and Irrigation (Parts I and III).	3	Bt.	
17.	Cash Balance Book. ... ..	3	Cash.	
18.	Despatcher's Register and Peon Book.	3	Rec.	
19.	Despatcher's Code Correction Slip and Circular Distribution Book.	3	Rec.	
20.	Despatcher's Stamp Account Book.	3	Rec.	
21.	Number Book of Half margins and the like.	3	Genl.	
22.	Old Record Issue Register. ...	3	Rec.	
23.	Opium Check Register. ... ..	3	T.A.D.	
24.	Register of items of Revenue and expenditure not exceeding Rs. 10 written off as irrecoverable.	3	W.A.	
25.	Register of Leave Salary Certificate.	6	G.A.	
26.	Register of Remittances in Account Code Form 7.	3	A.C.	
27.	Scale Register. ... ..	3	G.A.&T. A.D.	
28.	Stamp and other Broad Sheet and Check Registers.	3	T.A.D.	

Item No.	Nature of Records.	Period after which to be destroyed.	Section dealing with the Record.	Remarks.
<i>V—Miscellaneous Registers—Concl'd.</i>				
29.	Token Registers. ...	3	Cash.	
30.	Register of Divisional transfers debited and credited.	2	W.A.	
31.	Register of Cash Remittances ...	2	C.W.I., F. P.F., I.V.E. & C.J.S. W.A.	
32.	Register of transfers to and from other Provinces and Departments.	2		
33.	Transit Books of Record Department.	2		
34.	Progress Report Book of all kinds.	1	Genl.	
35.	Register of Pre-audit Cheques outstanding.	1	Bk.	
36.	Transit Book of all sections other than Record.	1	Genl.	
37.	Registers of grants placed at the disposal of controlling officers.	5	Bt.	
38.	Memo. of particulars for leave salary certificates.	6	T.A.D. & G.A.D.	
39.	Register of sanctions and payment of passages.	Not to be destroyed.	Do.	
40.	House Building Advance Register.	6	G.A. & T.A.D.	Sectional Record.
41.	Motor Car Advance Register. ...	6	"	"
42.	Fund Availability Register. ...	3	"	"
43.	Register of deposit for work done for public bodies and individuals.	5	W.A.D.	"
44.	Register of receipts and payments of miscellaneous cash remittances.	5	T.M.	"
45.	Review Register for selection of audit units.	3	"	"
46.	Register of Nominal Test Check of rates of pay.	3	"	"
47.	Loss Register ...	5	"	"
48.	Specimen Signature Register. ...	5	"	"
49.	Register of Inspection Reports. ...	3	"	"
50.	Register of verification of balances of Municipal Funds.	5	"	"
51.	Municipal Broad sheets. ...	5	"	"
52.	Diary Register for records of memos issued by the Inspection Accountant.	2	"	"
53.	Register for selection of rent rolls for test check.	2	C.W.I.	"

Item No.	Nature of Records.	Period after which to be destroyed.	Section dealing with the Records.	Remarks.
<b>VI—Objections.</b>				
1.	Adjustment Registers. ...	3	Genl.	
2.	Abstract of objectionable items in the Accounts of the Executive Engineers.	3	W.A.	A.G., P.W.D. Cir. XXI of 1897.
3.	Extract from objectionable items in the accounts of the Executive Engineer.	3	W.A.	Do.
4.	Objection statement showing the result of examination of the Remittance Account received from the Accountant General.	3	W.A.	Do.
5.	Objection Book. ...	3	Genl.	
<b>VII.—Vouchers.</b>				
1.	General Provident Fund vouchers except those on which find payment of G.P.F. money is made to persons other than the subscribers.	6	Fund.	
2.	Grant-in-Aid vouchers. ...	5	T.A.D.	
2-A.	Vouchers relating to Discretionary grants by Heads of Provinces etc.	3	G.A.M.	
3.	Lapsed Deposits.	5	Dep.	These vouchers are filed in T.A.D.
4.	Malikana vouchers (Permanent and Temporary).	5	T.A.D.	
5.	Scholarships and Stipends (including those payable from the Mohsin Fund.)	5	T.A.D.	
6.	Vouchers not otherwise specially provided for.	5	Genl.	
7.	Cash orders in Sub-treasuries. ...	3	T.A.D.	
8.	Cheques (Forest, Local Fund, Pre-audit and Public Works).	3	A.D. & k.	
9.	Contingent Bills (Abstract and detailed.)	3	A.D. & "C."	
10.	Contingent Bills and T.A. Bills of Mohsin Fund.	3	T.A.D.	
11.	Discount on Stamps and other Commission Bills.	3	T.A.D.	
12.	Personal Deposit vouchers. ...	3	Dep.	These vouchers are filed in T.A.D.
13.	Rucepts of the Postal Department. ...	3	T.A.D.	



Item No.	Nature of Records.	Period after which to be destroyed.	Section dealing with the Records.	Remarks.
VII—Vouchers—Contd.				
14.	Refund vouchers (including fines). ...	3	Genl.	
15.	Rewards in Opium, Salt, Stamp and Customs cases.	3	T.A.D.	
16.	Supply Bills and R.T.Rs. (Local and Foreign).	3	T.A.D. & A.C.	
17.	T.A. Bills. ...	3	Genl.	
18.	D.C. Bills sub-voucher and Account current voucher Bills.	3	T.A.D.	
VIII - Miscellaneous.				
1.	Municipal Loan Sinking Fund. ...	37	Bk.	Will be destroyed in 1967-68.
2.	Office Order Books (P.W.D.) ...	37	W.A.	Will be destroyed in 1972-73.
3.	Manuscript copy of History of Services.	35	G.A.	
4.	Broad Sheet of Revenue Advances.	10	G.A.M.	Sectional Record.
5.	Broad Sheet of Objection Book Advances.	10	Genl.	Do.
6.	Budget and Budget Notes (Proof and office copies of.)	10	Bt.	Do.
7.	Debt and Deposit Estimates, office copy of.	10	Bt.	Do.
8.	Files of Journal Entries. ...	10	Bk.	Do.
9.	Annual Report on the Efficiency of Accountants.	5	W.A.	A.G., P.W.D. Cir. XXI of 1897. Sectional Record.
10.	Agreement Sheet and Broad Sheet of Bills.	5	A.C. & Dept.	Do.
11.	Gazette—Dacca and Pakistan. ...	5	Rec.	Do.
12.	General Diary of Returns. ...	5	Rec.	Do.
13.	Invoices of Stores purchased by the High Commissioner for Pakistan for Provincial Services.	5	Bk.	
14.	Proof Sheet of postings of Deposits.	5	Dep.	Sectional Record.
15.	Advice Slips of all kinds—office copies of.	3	Gent.	
16.	Broad Sheet of suspense transactions.	3	W.A.	
17.	Counterfoils of pre-audit cheques. ...	3	P.A.D. (Cash).	
18.	Classified List and Distribution Returns.	3	W.A.	

Item No.	Nature of Records.	Period after which to be destroyed.	Section dealing with the Records.	Remarks.
<b>VIII—Miscellaneous—Contd.</b>				
19.	Files of Half margins. ...	3	Genl.	
20.	Half-yearly abstracts of reports of Inspection of Executive Engineers offices.	3	W.I.	
21.	Office Stationery Account Books with requisitions.	3	Rec.	
22.	Return of Major, Minor works, repairs, Tools and Plant.	3	W.A.	
23.	Statement Files. ...	3	Genl.	
24.	Statements showing the Provincial and Local Fund receipts and expenditure for the year (P.W.D.)	3	Bk.	
25.	Statement showing the amount of interest payable by Local Govt. on Capital Expenditure on Irrigation work not charged against Revenue.	3	Bk.	
26.	Transfer Report of Accountants ...	3	W.A.	
27.	Advice by transfer debit and credit.	2	W.A.	
28.	Monthly list of transfers debited and credited.	2	W.A.	
29.	Files of charge certificate and last pay certificates.	1	G.A.	
30.	Credit notes— Railway warrant.	9 months	T.A.D. & A.C.	
31.	Treasury schedules of Foreign Bills issued.	5	A.C.	
32.	Treasury schedules of Foreign Bills paid.	5	A.C.	
33.	Certificates of acceptance of balances of P.L. accounts.	3	Dep.	
34.	Provident Fund Schedules.	3	Fund.	
35.	Applications for admission to G.P. Fund.	3	Fund.	
36.	Calendars of Returns.	5	General.	Sectional Record.
37.	Monthly arrear reports to A.G.	3	Record.	„

Item No.	Nature of Records.	Period after which to be destroyed.	Section dealing with the Records.	Remarks.
<b>IX—Correspondence.</b>				
1.	Correspondence filed in cases.	Not to be destroyed.	Rec.	Kept in Record Branch.
2.	Inward and Outward Letter and Bundle of letters marked 'A'.	Do.	Rec.	
3.	Inward and Outward Letter and Bundle of letters marked "XX".	20	Rec.	
4.	Inward and Outward Letter and Bundle of letters marked "XX".	10	Rec.	
5.	Inward and Outward Letter and Bundle of letters marked "C".	5	Rec.	
6.	Report of date of sailing of an officer proceeding on leave.	2	G.A.	
7.	Inward and Outward Letters marked "D".	1	Rec.	
8.	Sanctions and other correspondence in respect of Loans to Municipalities, Pakistan States, etc.	3 years after the loans have been fully paid off.	Book.	



**APPENDIX E.**  
**Distribution list of Codes, Manuals, etc., to be issued from this office.**  
**(SUMMARY)**

Serial No.	Name of officer, etc. to whom supplied.	Number of copies to be supplied of the publications of				
		The Government of Pakistan.				
		Civil Service Regulation.	Fundamental Rules.	Supplementary Rules.	P. W. D. Code.	Book of Financial Powers.
1.	High Commissioner for Pakistan in the U.K. and Comptroller and Auditor General, Home Accounts (through the Manager Govt. of Pakistan, Central Publication Branch, Dacca.)	Do.	Do.	Do.	Do.	Do.
2.	Comptroller and Auditor General and other Accountants General.	Do.	Do.	Do.	Do.	Do.
3.	This office ... ..	Do.	Do.	Do.	Do.	Do.
4.	Departments of the Government of East Pakistan. ...	Do.	Do.	Do.	Do.	Do.
5.	Officers located at Dacca and under the Audit control of this office.	Do.	Do.	Do.	Do.	Do.
6.	Officers located in the Mufasil and under the Audit Control of this office.	Do.	Do.	Do.	Do.	Do.
Total		...	...	...	...	...
Add Reserve Stock		...	...	...	...	...
<b>GRAND TOTAL</b>		...	...	...	...	...

Distribution list of Codes, Manuals, etc., to be issued from this Office- *Contd.*

**SUMMARY- *contd.***

Serial No.	Name of officers, etc., to whom supplied.	Number of copies to be supplied of the publications of									
		The Comptroller and Auditor General.									
		East Bengal Financial Rules.	Audit Code.	Account Code (Vol I to IV.)	P. W. Account Code with Book of Forms.	Audit instructions.	Introduction to Pakistan Govt. Audit.	Introduction to Pakistan Govt. Accounts.	List of Treasuries and Sub-treasuries in Pakistan.		
		As	will	be	determined	from	time	to	time.		
1.	High Commissioner for Pakistan in the U.K. and Comptroller & Auditor General, Home Accounts (through the Manager, Govt. of Pakistan, Central Publication Branch, Dacca)	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.
2.	Comptroller and Auditor General and other Accountants General.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.
3.	This Office	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.
4.	Departments of the Government of East Pakistan.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.
5.	Officers located at Dacca and under the Audit Control of this office.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.
6.	Officers located in the Muffasil and under the Audit Control of this office.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.	Do.
Total		...	...	...	...	...	...	...	...	...	...
Add Reserve Stock		...	...	...	...	...	...	...	...	...	...
GRAND TOTAL		...	...	...	...	...	...	...	...	...	...





**Distribution list of Codes, Manuals, etc., to be issued from this Office- Contd.**  
**SUMMARY- Concl'd.**

Number of copies to be supplied of the publications of		This office.													
Serial No.	Name of officers, etc, to whom supplied.	Book & Compilation Manual.	East Bengal Audit Manual.	T. A. D. Manual.	Work Audit Manual.	G. A. D. Manual.	Pension Manual.	Office Procedure Manual.	Record Manual.	Deposit Manual.	Account Current Manual.	Fund Manual.	Local Audit Manual.	Outside Audit Manual.	
		As	will	be	determined	from	time	to	time.						
1.	High Commissioner for Pakistan in the U.K. and Comptroller and Auditor General, Pakistan Home Accounts (through the Manager, Government of Pakistan, Central Publication Branch, Dacca.														
2.	Comptroller and Auditor General and other Accountants General.		Do.					Do.			Do.			Do.	
3.	This Office ...		Do.					Do.			Do.			Do.	
4.	Departments of the Government of East Pakistan.		Do.					Do.			Do.			Do.	
5.	Officers located at Dacca and under the audit control of this office.		Do.					Do.			Do.			Do.	
6.	Officers located in the Muffasil and under the audit control of this office.		Do.					Do.			Do.			Do.	
Total :—															
Add Reserve Stock ;															
GRAND TOTAL.															

## APPENDIX F

## Distribution List of T. M/T. A. D. Circulars.

Serial No.	Circulars are distributed as follows.	Total number of copies required.
1.	One copy to each Gazetted Officer of this office ...	As will be determined from time to time.
2.	One copy to each section of this office ...	
3.	One copy to each office in Dacca under the Audit Control of this office.	
4.	Copies distributed amongst Head of Offices in the mufasil through District Officers.	
5.	Copies distributed amongst judicial offices in the mufasil through District Judges.	
6.	Copies distributed through the Conservator of Forests, (one copy for the Conservator and 11 copies for Forest Officer in East Pakistan).	
Total		...
Add Reserve Stock		...
GRAND TOTAL		...





106  
APPENDIX-H.

Calendar of Returns, Work, etc., of the Record Department.

Serial No.	Name of Return, work, etc.	To whom due	When due.	Authority.
Weekly.				
1.	Submission of diary of returns.	A.G.	Monday.	Para 136, Record Manual.
2.	Weekly report of valuables.	A.G.	Do.	Paras 13 and 237 Record Manual.
3.	Weekly report of Outstanding letters.	A.G. & other G.Os.	Do.	Para 69, Record Manual.
4.	Weekly report of U.O. Cases.	A.G.	Wednesday.	Paras. 14 and 69, Record Manual.
5.	Gazette of Pakistan and Dacca Gazette	A.G.	Tuesday and Saturday.	Para. 194, Record Manual.
6.	Review by Superintendent of Distribution Register of the Copying Section.	A.A.O.	Saturday.	Para 121, Record Manual.
7.	Report of examination by Superintendent of Despatch Registers.	A.A.O.	Thursday.	...
8.	Report of examination by Superintendent of Peon Books.	A.A.O.	Friday.	...
9.	Report after examination by Examiner, Reference Branch of clearance of papers sent through Inward Transit Book.	A.A.O.	Do.	...
10.	Issue by Despatcher of printed circulars and correction slips outside the office.	A.A.O.	Saturday.	Paras 134, 197 and 234, Record Manual.
11.	Issue by Forms Clerk of printed circulars and correction slips within office.	A.A.O.	Do.	Paras 197, and 234, Record Manual.
12.	Purchase of office contingencies by Contingent Clerk.	Superintendent.	Do.	Para 236 (c), Record Manual.
Fortnightly.				
13.	Report after examination by Asstt. Supdt. of clearance of undiarised papers sent through Miscellaneous Transit Books.	A.A.O.	2nd and 16th.	Para 188, Record Manual.
14.	Preparation of office Contingent bill.	A.A.O.	6th and 20th (In June, the last date is 15th).	Para 236 (c), Record Manual.
Monthly.				
15.	Monthly report on the state of work.	A.G.	1st working day of the month.	
16.	Bill for payments to Farashes for the supply of drinking water.	A.A.O.	3rd	Para 236 (c), Record Manual.

APPENDIX **H**—Contd.

## Calendar of Returns, Work, etc., of the Record Department.

Serial No.	Name of Return, work, etc.	To whom due.	When due.	Authority.
<b>Monthly—contd.</b>				
17.	Supply of Stationery to office.	Office.	4th to 28th.	...
18.	Review of Liability Register.	A.A.O.	5th	Para 236 (a), Record Manual.
19.	Sending Office Duftries to sections for filing vouchers.	...	5th to 24th.	Para 349, O.P. Manual
20.	Cut list of Establishment in Record.	T.M.E.	18th	...
21.	Indent of Stamps.	A.G.	20th	Para 213, Record Manual.
22.	Review of Contingency Stock Register.	A.A.O.	21st	...
23.	Writing of reminders and their transmission to sections.	All sections.	22nd	...
24.	Cut list of orderlies, peons and duftries attached to Record Section.	T.M.E.	24th	Para 241, Record Manual.
25.	Pasting of voucher files in Record.	...	25th to 30th	Para 170, O.P. Manual.
26.	Cut list of contingency establishment.	A.A.O.	26th	Para 236 (c), Record Manual.
27.	Monthly Closing of Stationery Account.	A. A. O.	28th	Para 204, Record Manual.
28.	Preparation of pay bills of contingent estt.	A. G.	28th	Para 236 (c), Record Manual.
29.	Verification of sectional letter reports.	...	28th to 30th	Para 69, Record Manual.
30.	Report as to whether the Library books have been corrected up-to-date.	A. A. O.	29th	Para 219, Record Manual.
31.	Report as to whether all letters intended for cases have been filed.	A. A. O.	29th	...
32.	Distribution of printed forms of certificate as to the state of work.	All sections.	29th	...
33.	Preparation of outstanding list of letters, un-official cases received in other office upto 15th and 24th respectively.	A. G. and G.Os.	Last 3 days of the month	Paras. 68 & 69, Record Manual,

## APPENDIX 'H'—Contd.

## Calendar of Returns, Work, etc., of the Record Department.

Serial No.	Name of Return, work, etc.	To whom due.	When due.	Authority.
<b>Quarterly.</b>				
34.	Review by Supdt. of stock of Code Manual, etc.	...	5th April, July, Oct., Jan.	Para 200, Record Manual
35.	Voucher files of Deposit Section to be sent down to Old Record.	Old Record.	5th April, July, Oct., Jan.	...
36.	Report of verification by Superintendent of stock of stationery.	A. A. O.	19th April, July, Oct., Jan.	Para 204, Record Manual.
37.	Report of verification by Superintendent of Stamps.	A. A. O.	20th April, July, Oct., Jan.	Para 215, Record Manual.
38.	Washing charges to orderlies etc.	A. A. O.	23rd April, July, Oct., Jan.	Para 236(c), Record Manual.
39.	Review of Inward Diary Register upto last quarter and report of completion by Examiner, Reference Branch.	A. A. O.	10th May, Aug., Nov. & Feb.	
40.	Corrections to O. P. Manual.	A. G.	Do.	...
41.	Correction to Record Manual.	A. G.	15th May, Aug. Nov., & Feb.	...
42.	Review by Asstt. Superintendent of Stock Register of Forms.	A. A. O.	Do.	Para 229, Record Manual.
<b>Half Yearly.</b>				
43.	Alteration in Telephone Directory.	...	28th Feb. & 31st Aug.	
44.	Report on the state of work in the office.	Comptroller & Auditor General.	15th April and October.	Article 99, Audit Code.
45.	Call for new Telephone Directory.	East Pakistan Telephone Directory.	Do.	...
46.	Voucher files of T.A.D. from April to December of last year to be taken over by Forms Clerk and sent to Old Record and preparation of an outstanding list for submission to Superintendent, Record.	Old Record.	15th June and November.	Paras 139 and 233, Record Manual.
47.	Voucher files of T.A.D. from January to March of the Current year as well as all Registers to be preserved for over 5 years to be taken over by Forms Clerk and sent to Old Record and preparation of an outstanding list for submission to Superintendent, Record.	Do.		...



APPENDIX **HP**—Contd.

## Calendar of Returns, Work, etc., of the Record Department.

Serial No.	Name of Return, work, etc.	To whom due.	When due.	Authority.
Annually.				
48.	Arrangements for disposal of waste paper.	A. A. O.	1st May.	...
49.	Destruction of "D" file bundles of previous year and transmission of other bundles to Old Record with bundle register for receipt and acknowledgement.	Old Record.	10th May.	...
50.	Settlement of discrepancies of file orders between Outward and Inward letters by Superintendent, Record. Those bearing no file orders to be sent to Superintendent of issuing section and revised file orders posted in respective Outward and Inward diary registers by Reference Clerks.	All sections of office.	10th May.	Para 109, Record Manual.
51.	Issue of summer uniform to peons.	Office peons.	15th May.	Para 259, Record Manual.
52.	Weeding of time expired records and report of their check by Superintendent, Record.	A. A. O.	15th May.	Para 164, Record Manual.
53.	Destruction by Reference clerk of "D" file Outward letters of previous year with corresponding inwards and transmission of other to Old Record with diary registers for receipt and acknowledgement.	Old Record.	20th May.	...
54.	Issue of umbrellas and repairing charges to office peons.	Office peons.	20th May.	Para 260, Record Manual.
55.	Destruction by Recorder of "D" files single Inward letters of previous year and transmission of other letters to Old Record with diary registers for receipt and acknowledgement.	Old Record.	Do.	...
56.	Bundles of previous year to be sent to Sectional Superintendents for file order and revision of titles, if necessary, and the file order to be posted in the bundle registers by Reference Clerks.	All Sections.	31st May.	Para 108, Record Manual.
57.	Proposal for civil works expenditure concerning this office with request to furnish rough estimate and plan.	Ex. Eng., 1st Dacca Dn. & Elect. Dn.	Do.	Bundle A.C/89 of 1916-17.
58.	Review of Outward diary registers of previous year and report of completion by Examiner, Reference Branch.	A. A. O.	Do.	Dy. Adg. 1052, dated 23rd Jan. 1922.

## APPENDIX 'H'—Contd.

## Calendar of Returns, Work, etc., of the Record Department.

Serial No.	Name of Return, etc.	To whom due.	When due.	Authority.
Annually—Contd.				
59.	Indent of stationery including Skeleton Files.	A. A. O.	31st May.	Dy. Controller, Stationery & Stamp No. S. PI-3413, dated 25th July 1925 and Para 209, Record Manual (Sec. 340).
60.	Stock-taking by Superintendent of books in the office Library.	Do.	20th June	Para 220, Record Manual.
61.	Proposal for Civil Works expenditure concerning this office requiring the sanction of Government of Pakistan.	Comptroller & Auditor General.	15th July.	...
62.	Voucher files of W.A. with classified Abstracts and Audit Registers to be taken over by Old Record.	Old Record.	15th Aug.	...
63.	Proposal for Civil Works expenditure concerning this office requiring the sanction of the Comptroller and Auditor General.	Comptroller and Auditor General.	Do.	Dy. A.D.G. 1052 dated 23rd Jan., 1922.
64.	Old boards gathered from time-expired records sent to Pakistan Press for cutting them into given sizes.	Central Press.	20th August.	Para 210, Record Manual.
65.	Eid arrangements.	A. A. O.	As will be fixed from time to time	...
66.	Issue of winter uniforms to Office Peons (once in two years).	Office Peons.	5th Nov.	Para 259, Record Manual.
67.	Circular letter to Treasury Officers concerned to submit annual indent for P.W. Cheque and Receipt Book.	Treasury Officers.	15th Nov.	...
68.	Consolidated indent for standard and other forms.	Dy. Collector Forms Store.	Do.	Appendix IV, Printing Rules, 1925 & Para 224, Record Manual.
69.	Consolidated indent for printed labels.	Govt. of Pakistan Press.	30th Nov.	Para 225, Record Manual.
70.	Reminders to other sections of the office for issue of indents direct to the Pakistan Press for "Special" forms.	All Sections.	1st Dec.	Appendix V, Pakistan Printing Rules, 1925 and Para 223, Record Manual.

APPENDIX 'H' — *Concl'd.*

## Calendar of Returns, Work, etc., of the Record Department.

Serial No.	Name of Return, etc.	To whom due.	When due.	Authority.
<b>Annually — Concl'd.</b>				
71.	Letters to Pakistan and East Pakistan Press for next year's calendar.	Pakistan & E.P.G. Presses.	10th Dec.	...
72.	Stock-taking of P.W. Cheque and Receipt Books and issue of indent.	Pakistan Press.	5th January.	...
73.	Indent of dusters from the Jail Depot.	A. A. O.	15th January.	Para 212, Record Manual.
74.	General diary of returns of the current year circulated among Superintendents for revision.	Superintendents.	5th May.	Para 136, Record Manual.
75.	Forms for Annual Registers to be supplied to sections for arranging and making ready for binding with prescribed labels.	Various sections.	7th March.	...
76.	Office duty to start binding the Registers for the next year.		Do.	Para 231, Record Manual.
77.	Purchase of Gobletts, etc.	A. A. O.	7th March.	...



## APPENDIX 1.

List of this office registers to be bound by the Government of Pakistan Press,  
Dacca.

Serial No.	Description of work.	Style in which to be bound.	Periodicity of binding.	No. of copies required to be bound.
1.	Establishment Audit Register.	Leather, back, cloth sides, board.	Every 4 years.	149 Vols.
2.	Contract Contingent Audit Register.	Cloth back and corners, paper sides, boards.	Every 2 years.	78 Vols.
3.	Regular Contingent Audit Register.	Do.	Do.	28 „
4.	Special and Periodical Contingent Audit Register.	Do.	Do.	38 „
5.	District Classified Abstracts.	Do.	Yearly.	132 „
6.	Register of sums written off.	Do.	Do.	28 „
7.	Cash Payment Book.	Do.	Do.	3 „
8.	Disburser's Account.	Do.	Do.	1 Vol.
9.	Dictionary of References.	Do.	Do.	63 Vols.
10.	Pending Register.	Do.	Do.	28 „
11.	Review Register.	Do.	Do.	52 „
12.	Permanent Advance Audit Register.	Do.	Every 2 years.	4 „
13.	Broadsheet of Advance recoverable.	Do.	Do.	5 „
14.	Analysis of balance.	Do.	Do.	21 „
15.	Check Objection Book.	Do.	Do.	20 „
16.	Progress Report Register.	Do.	Do.	20 „
17.	Broadsheet of Stamps.	Do.	Do.	5 „
18.	Broadsheet of Opium.	Do.	Do.	4 „
19.	Register of Treasury Irregularities.	Do.	Do.	4 „
20.	Revenue Advance Broadsheet.	Leather back, cloth sides, board.	Every 4 years.	1 Vol.
21.	Remittance Register.	Cloth back and corner, paper sides, board.	Yearly.	1 Vol.
22.	Register of Disallowance.	Do.	Biennial.	1 „
23.	Progress Book of Objection Statement.	Do.	Do.	1 „
24.	Police Audit Register.	Do.	Yearly.	7 Vols.

## APPENDIX 'I'—Contd.

List of this office registers to be bound by the Government of Pakistan Press,  
Dacca.

Serial No.	Description of work.	Style in which to be bound.	Periodicity of binding.	No. of copies required to be bound.
25.	Periodical Audit Register, (for S. A. S.)	Cloth back and corner, paper sides, board.	Biennial.	1 Vol.
26.	East Pakistan Survey Contingent Audit Register.	Leather back, cloth sides, board.	Triennial.	1 Vol.
27.	Register of Survey charges.	Cloth back and corners, paper sides, board.	Biennial.	1 Vol.
28.	Register of settlement receipts and charges.	Do.	Do.	1 „
29.	Broadsheet of Advances recoverable of survey and Settlement Operation.	Leather back, cloth sides, board.	Triennial.	1 „
30.	Survey Suspense Register	Do.	Do.	1 „
31.	Provincial Audit Register.	Cloth back and corners, paper sides, board.	Annually.	7 Vols.
32.	Circle Audit Register.	Do.	Do.	3 copies.
33.	Temporary Audit Register.	Do.	Do.	1 Vol.
34.	Divisional Audit Register.	Leather back, cloth sides, board.	Every 4 years.	3 Vols.
35.	Audit Register of Sanskrit Stipends.	Cloth back and corners, paper sides, board.	Do.	1 Vol.
36.	Forest Classified Abstract.	Do.	Yearly.	2 Vols.
37.	Jailors' Audit Register.	Do.	Do.	1 Vol.
38.	Agricultural Officers Audit Register.	Do.	Do.	1 Vol.
39.	Special Recovery Register and Broadsheet.	Do.	Do.	2 Vols.
40.	Motor Car Advance Register and Broadsheet.	Do.	Do.	1 Vol.
41.	House Building Advance Register and Broadsheet.	Do.	Do.	1 „
42.	Contribution Register.	Leather back, cloth sides, board.	Every 3 years.	5 Vols.
43.	Establishment Returns.	Cloth back and corners, paper sides, board.	Once a year.	12 „
44.	Presidency Abstracts.	Do.	Twice in a year.	40 Vols.

## APPENDIX 'T'—Contd.

List of this office registers to be bound by the Government of Pakistan Press,  
Dacca.

Serial No.	Description of work.	Style in which to be bound.	Periodicity of binding.	No. of copies required to be bound.
45.	Treasury Inspection Register.	Cloth back and corners, paper sides, board.	As occasion arise.	1 Vol
46.	Register of Defalcation.	Do.	Do.	1 Vol.
47.	Register of collection of Reviews of the District Accounts.	Do.	Do.	1 „
48.	Memo. sending members of office assistants for health examinations, etc.	Limp binding.	Annually.	2 Books.
49.	Memo. for health examination in connection with proposals for P. I. Fund.	Do.	Do.	1 Book.
50.	Increment Register (S.Y.-113)	Cloth back and corners, paper sides, Board.	Biennial.	20 Vols.
51.	Leave Account Register (F.R.-9A).	Do.	Quinquennial 20 Vols. Occasionally 3 Vols.	23 Vols.
52.	Salary Audit Register of G. Os.	Leather back, cloth sides, board.	Every 6 years.	51 „
53.	Travelling Allowance Audit Register.	Do.	Every year.	18 „
54.	Scale Register.	Do.	Every 3 years.	10 „
55.	Manuscript copy of H. or G., East Pakistan.	Do.	Every year.	2 „
56.	Leave Salary Certificate Register.	Full cloth, board.	Do.	1 Vol.
57.	Furlough Calculation Register.	Leather back, cloth sides, board.	Occasionally.	2 Vols.
58.	Check Register of leave application and leave salary certificate.	Do.	Every Year	1 Vol.
59.	Register of Local Funds.	Do.	Every 4 years.	1 „
60.	Grant-in-Aid Audit Register.	Do.	Every 3 years.	3 Vols.
61.	Scholarship Audit Register.	Cloth back and corners, papers sides, board.	Do.	6 „
62.	Register of cheques issued.	Do.	Annually.	12 „
63.	Cash Balance Book.	Cloth back and corners, paper sides, board.	Annually.	2 „



## APPENDIX 'I'—Contd.

List of this office registers to be bound by the Government of Pakistan Press,  
Dacca.

Serial No.	Description of work.	Style in which to be bound.	Periodicity of binding.	No. of copies required to be bound.
64.	Cash Payment Register.	Cloth back and corners, paper sides, board.	Annually.	12 Vols
65.	Register of cheques written.	Do.	Do.	8 „
66.	London Invoice Register.	Leather back, cloth sides, board.	Every 3 years.	1 Vol.
67.	Register of Indents for Stores from England.	Do.	(1Vol.) Annual (1 Vol.)	2 Vols.
68.	Loan Demand Slips.	Cloth back, stiff paper covers, cut flush (wire stitched).	Yearly.	4 „
69.	Subsidiary Loan Register.	Leather back, cloth sides, board.	Every 5 years.	1 Vol.
70.	Broadsheet of advances of loans.	Leather back, cloth sides, board.	Do.	1 „
71.	Broadsheet of loans repayment.	Do.	Do.	1 „
72.	Register of Outstanding Pre-audit Cheques.	Cloth back and corners, paper sides, board.	Yearly.	2 Vols.
73.	Detail Book.	Leather back, cloth sides, board.	Fifteen years.	15 „
74.	Consolidated Abstracts.	Leather back and corners, cloth sides, board.	Permanent.	6 „
75.	Disburser's Statement.	Leather back, cloth sides, board.	Five years.	1 Vol.
76.	Register of Grants and modifications of the P.W.D.	Do.	Do.	9 „
77.	Register of Grants and Appropriations.	Do.	Do.	3 Vols.
78.	Register of Reserves.	Do.	Do.	16 „
79.	Register of Alterations in Appropriation (S.Y.-3)	Cloth back and corners, paper sides, board.	Do.	3 „
80.	Appropriation Audit Register (A.C.-29).	Do.	Do.	4 „
81.	Register of watching lump appropriation. (S.Y.-323).	Cloth back and corners, paper sides, board.	Annually.	1 Vol.

## APPENDIX T—Contd.

List of this office registers to be bound by the Government of Pakistan Press,  
Dacca

Serial No.	Description of work.	Style in which to be bound.	Periodicity of binding.	No. of copies required to be bound.
82.	Works Audit Register.	Cloth back and corners, paper sides, board.	Annually.	34 Vols.
83.	Works Classified Abstracts.	Do.	Do.	32 „
84.	Register of Divisional Transfers (A.T.C. 67).	Do.	Do.	1 Vol.
85.	Broadsheet of Suspense Account (A.T.C. 64).	Do.	Do.	1 Vol.
86.	Broadsheet of Cemetery Endowment Receipt	Do.	Do.	1 „
87.	Register of land charges (A.T.C. 62.)	Do.	Do.	1 „
88.	Sectional Progress Register of receipts and disposal of accounts of P. W. Divisions (S.Y. 576).	Do.	Do.	1 „
89.	Register showing progress of disposal of completion reports (S.Y. 576).	Cloth back and corners, paper sides, board.	Do.	1 „
90.	Broadsheet of P.W. Cheques (A.T.C. 68.)	Do.	Do.	1 „
91.	Register of securities held under Act VI of 1890 (A.C. 45).	Do.	Do.	1 „
92.	Register of properties other than securities held under Act VI of 1890 (A.C. 47).	Do.	Do.	1 „
93.	Balancesheet of securities received under Act VI of 1890 (A.C. 46, Pt. I).	Do.	Do.	1 „
94.	Ledger Accounts of securities held under Act VI of 1890 (A.C. 47).	Do.	Do.	1 „
95.	Ledger Accounts of Cash Account (A.C. 46, Pt. II).	Do.	Do.	1 „
96.	Contribution Broadsheet (A.T.C. 29).	Do.	Do.	2 Vols.
97.	Register of commutated value of pension paid to/by other local Governments, Part I and II (S.Y. 552).	Do.	Do.	1 Vol.
98.	Exchange Account Abstract.	Do.	Quarterly.	14 Vols. in a year.
99.	Foreign Bill Cheque Book.	Do.	Annually.	1 Vol.
100.	Old bills list.	Do.	Do.	2 Vols.

## APPENDIX 'T'—Contd.

List of this office registers to be bound by the Government of Pakistan Press,  
Dacca

Serial No.	Description of work.	Style in which to be bound.	Periodicity of binding.	No. of copies required to be bound.
101.	Statement of lapsed deposits.	Cloth back, and corners, paper sides, board.	Annually.	16 Vols.
102.	Clearance Register.	Do.	Do.	15 „
103.	Register of applications for refund of lapsed deposits received.	Do.	Every 5 years.	1 Vol.
104.	Number Book of orders for refund of lapsed deposit.	Leather back, cloth sides, board.	Do.	1 „
105.	Broadsheet of local bills.	Do.	Do.	1 „
106.	Agreement Sheet of local bills.	Do.	Every 4 years.	1 „
107.	Register of Renewal and enforcement fees.	Leather back and corners, cloth sides, board.	„ 10 „	1 „
108.	Index Register (G.P.F.)	Cloth back and corners, paper sides, board.	Once a year.	4 Vols.
109.	G.P. Fund Ledger (G.P.F. 4).	Cloth back, paper sides, cut flush board.	Do.	50 „
110.	Stock Register of Insurance Policies (G.P.F. 6).	Cloth back and corners, paper sides, board.	Do.	2 „
111.	Register of temporary withdrawals and their recoveries (G.P.F.7).	Do.	Do.	17 „
112.	Letter forwarding form of application to the G.P.F. (G.P.F. 16).	Do.	Do.	20 „
113.	Provident Fund Broadsheet (A.T.C. 49)	Do.	Do.	21 „
114.	Register of valuables (S.Y. 216).	Do.	Every 2 years.	1 Vol.
115.	Contingent Register (C.A.C. 14).	Leather back, cloth sides, board.	Every 5 years.	1 „
116.	Diary Register.	Cloth back and corners, paper sides, board.	Every year.	15 Vols.
117.	Inward Transit Book.	Cloth back and corners, paper sides, board.	Do.	40 „
118.	Outward Transit Book.	Do.	Do.	30 „
119.	Bundle Register.	Do.	Do.	30 „



## APPENDIX 'I'—Concl'd.

List of this office registers to be bound by the Government of Pakistan Press,  
Dacca

Serial No.	Description of work.	Style in which to be bound.	Periodicity of binding.	No. of copies required to be bound.
120.	Register of issues and receipts of P.W. Cheque, R.T.R. etc. (S.Y. 407).	Cloth back and corners, paper sides, board.	Every 3 years.	1 Vol.
121.	Register of unofficial cases.	Do.	Annually.	4 Vols.
122.	Stock and distribution register of forms (S.Y. 149).	Do.	Do.	4 „
123.	Register of delivery of Book, Manual Codes, Correction Slips, etc. (S.Y. 148).	Do.	Every 2 years.	4 „
124.	Authority for payment. (S.Y. 108.)	Limp binding.	Annually.	60 „
125.	Return of bills after pre-audit S.Y. 109).	Do.	Do.	30 „
126.	Withdrawal of Retrenchment Slip (S.Y. 68).	Do.	Do.	25 „
127.	Bank Credit slip (S.Y. 60)	Do.	Do.	15 „
128.	Retrenchment slip book (R.T.C. 77).	Do.	Do.	80 „
129.	Register of forgeries and other defects (S.Y. 620).	Leather back, cloth sides.	Once a year.	1 Vol. of 200 forms.
130.	Receipt Register of the V.D.	Leather back, cloth sides, board.	Do.	2 Vols. of 500 forms.
131.	Verification Register of cancelled Currency Notes.	Do.	Do.	2 Vols. of 300 forms.

## APPENDIX 'J.'

## Rules governing the issue of priced publications.

1. (a) All departments of the Government of Pakistan, Heads of departments and minor administrations under the control of the Government of Pakistan, whose printing charges are borne by the Stationery and Printing Department, will have separate monetary allotments within which they will be at liberty to order from the Central Publication Branch the supply of their own publications or the publications of other non-paying departments whether for their own use or for free distribution, without reference to those departments. Subordinate offices which have their own publications and are independently responsible for the preparation of their distribution lists will similarly be provided with separate monetary allotments. Provision for the requirements of other subordinate offices will be made by their administrative offices or departments in their respective allotments. All indents for publications from these offices should be forwarded through their administrative departments.

(b) Monetary allotments will ordinarily be fixed in the first instance on the basis of the average expenditure for the 3 years the period during which the Central Publication Branch was working as a commercial concern. In calculating the average, extraordinary expenditure, if any, on the cost of publications of paying departments and also the cost of packing and freight of postage paid to the Central Publication Branch should not be taken into account. The figure thus arrived at by each office or department should be communicated to the Manager of Publications and that figure, subject to his acceptance, will constitute its annual monetary allotment. Where there is a difference of opinion, the Manager will obtain the orders of the Controller of Printing and Stationery.

(c) Monetary allotments will be fixed on a five-year basis, the savings or excesses in one year being carried forward to the next year until the end of the period of 5 years.

(d) Supplementary allotments necessitated by exceptional circumstances will be sanctioned by the Department of Industries and Labour and will lapse on the termination of the year for which they are intended. Exceptional circumstances might be considered to have arisen when large expenditure of a non-recurring nature has to be incurred on publications not normally required by a department either for its own use or for free distribution.

(e) Supplies of publications will be regulated through the medium of (1) distribution lists and (2) indents which should be submitted in the Government of Pakistan standard form No. S. 147 (New), which is appended. This form should be used for casual supplies as well as for giving standing orders for the regular supply of gazettes, journals and other periodical publications.

(f) The monetary allotment fixed for each office or department will be given an account number which should always be quoted in the case of supply by distribution lists on the duplicate printing requisition Form No. S. 99A and in other cases on the form of indent. The value of supply in each case will be debited against appropriate account at full published price less 25 per cent. discount. Transit and other incidental charges will not form a charge against the indenting department.

(g) A quarterly return of progressive expenditure against the monetary allotment will be furnished by the Manager of Publications, to each office or department so as to enable it to maintain control over its allotment.



**APPENDIX 'J'—Contd.**

2. In the case of departments, etc., which pay for their own printing, free issues of their respective publications will be made either for their own use or for any general distribution sanctioned by them or by the department in administrative charge of the paying department. In respect of such issues, the Central Publication Branch will charge the paying department concerned a share of the cost of the storage and distribution in addition to cost of packing, freight or postage. Publications of paying departments indented for by non-paying departments or by other paying departments will be supplied on payment of the full published price less 25 per cent. discount, by cash, cheque, etc., only. Credits for such sales will be made to the paying department concerned subject to a deduction of  $8\frac{1}{2}$  per cent. of the published price to cover advertising, cataloguing, storage and distribution.

*N.B.*—Paying Departments are (1) the Army, Air Force and Pakistan Marine (but excluding the Army department of the Government of Pakistan) (2), the Railway Department and attached offices, (3) the Posts and Telegraphs Department, (4) Medical Store Depots, (5) the Tariff Board, (6) Committees and Commissions (7) the General Lighthouses and Lightships Department and (8) the East Pakistan Pilot Service.

3. Publications of non-paying departments indented for by paying departments will be supplied to paying departments on payment of the full published price less 25 per cent discount by cash, cheque etc.

4. All sums received by the sale of publications of departments other than paying departments will be credited in full to the Head "XLV—Stationery and Printing—Central". In the case of the sale proceeds of publications of paying departments other than those referred to in Rule 2,  $33\frac{1}{3}$  per cent. only will be credited to that head the balance being credited to the paying department concerned.

5. Publications required for supply to the High Commissioner for Pakistan in the U.K. for official use will be charged against the monetary allotment of the department responsible for the issue of the publications. Copies sent to the High Commissioners for sale will not be debited against the department concerned, but will be finally adjusted on the sale account of the Central Publication Branch. The High Commissioner for Pakistan will continue to exercise discretion in regard to the supply of copies of central publications free of charge to deserving institutions, societies, etc., but the cost of such supplied will be debited against the monetary allotment of the department issuing the publication. For this purpose the High Commissioner will supply the Manager of Publications, at the end of every quarter, with a list of publications issued by him free of charge to enable the latter to debit the cost against the monetary allotments of the department concerned.



## FORM OF INDENT FOR PUBLICATIONS.

N.B.- This space is reserved for the Central  
Publication Branch.

Department against whose allotment  
the cost is debitable.....

Account No.....

Station.....

Indent No.....

Dated.....

To

The Manager of Publications, Karachi.

(Through.....)

Please arrange for the supply of the following priced publications to.....

Signature and designation of  
indenting officer.

Signature and designation of counter-  
signing officer.

Number required.	Name of Publication.	Published price per copy.	Total value.	Less 25 per cent discount.	Net amount debitable against monetary allotment.	Remarks.
---------------------	-------------------------	---------------------------------	-----------------	----------------------------------	--	----------

*Note.*—Supplies of the form are obtainable from the Manager of the Stationery, Forms and Publications, Dacca, direct.

## APPENDIX 'K'.

(Vide Paragraph 222 of the Manual)

## List of forms specially sanctioned.

Form No.	Description of Form.	Section in which they are used.
SY/Spl. 4	Compilation sheet of Classified Abstract ... ..	T. A. D.
„ 6	Statement of Treasury Irregularities ... ..	T. A.D.
„ 7	Abstract Statement of the working of treasuries ... ..	T. A. D.
„ 14	Forest Classified Abstract ... ..	F.P.F.
„ 19	Objection memo. for Estt. bills ... ..	T. A. D.
„ 20	Objection memo. for T. A. bills ... ..	T. A. D.
„ 21	Objection memo. for Contingent. bills ... ..	T. A. D.
„ 32	Statement of Forest Irregularities ... ..	F.P.F.
SY „ 33	Abstract Statement ... ..	Do.
B 51	First stage of compilation. ... ..	T. A. D.
„ 52	Monthly statement of Bills of Entry for Customs duty ... ..	P. R. IV
„ 54	Progress register of recoveries for Survey and Settlement charges.	L.R.
„ 55	Register of receipts and charges on account of Survey/Settlement operations.	L.R.
„ 56	Register of Settlement receipts and charges ... ..	L.R.
„ 57	List of war bonds discharged at the State Bank of Pakistan.	T.A.D.
Annual.		
DR „ 19	Statement showing the receipts and charges of Chittagong/Chaina Ports and Pilotage.	F.P.F
B „ 24	Statement of Police charges on account of River Police.	Pol.
„ 26	Annual statement of revenue and expenditure of the Forest Department.	F.P.F.
„ 27	Monthly Summary of Revenue and Expenditure of the Forest Department.	Do.
SY/Spl. 1	Permanent Pay slip ... ..	G.A.D.
„ 2	No Demand Circular ... ..	G.A.D.
„ 5	Salary and T.A. audit memo. ... ..	G.A.D.
„ 25	Report of arrears in Accounts Offices ... ..	Rec.
SY „ 25A.	Progress report of work done in different sections ... ..	„
B 84	Scale register of the Police Force in East Pakistan ... ..	Pol.

## APPENDIX 'K'.—Contd.

Form No.	Description of Form	Section in which they are used.
SY/Spl. 10	Exchange Account Abstract ... ..	A. C.
SY. 8	Quarterly account current with Foreign States ...	Book.
„ 9	Monthly account current with Foreign States ...	„
„ 15	Proof of posting in Detail Books ... ..	„
„ 18	Exchange Treasury Account ... ..	„
„ 22	Subsidiary Register to monthly Provincial Account ...	„
„ 23	Half-yearly statement showing the transactions on yearly account of loans and advances by Provincial Governments.	„
DR B 8	Statement of receipts and charges of the Warder's Benefit Fund.	„
„ 10	Statement (half-yearly) of Litigation Fund ... ..	„
„ 25A	Index ... ..	„
„ 25B	Ledger of Estates transferred to Government ...	„
„ 25C	Forms for recording particulars of Estates transferred to Government by the Official Trustee, Administrator General and the Official Assignee, East Pakistan.	„
SY/Spl. 16	Appendices to the Audit notes on the monthly Divisional Accounts.	W. A. D.
„ 17	Works Audit Summaries ... ..	W. A. D.
„ 24	Notice of P. W. Divisional inspection together with list, accounts, documents, etc., to be test-audited.	„
„ 26	Register of grants and modifications of the P.W.D. ...	„
Building and Roads.		
Irrigation.		
„ 27	Register of realisation of Irrigation accounts ...	„
„ 28	Register of charges for collection of water rates ...	„
„ 29	Statement of items placed under objection in the accounts of Executive Engineers remaining unremedied to the end Of 19 .....	„
„ 30	Abstracts of items placed under objection in the accounts of Executive Engineers remaining unremedied to the end of 19 .....	„
SY B 31	Reference table containing grounds of objection on the P. W. Divisional accounts.	„
„ 83	Register of receipts and charges—Provincial Railways ...	„
DR B 5	Statement showing the receipts and charges against Central and Provincial budget grants (Buildings and Roads).	„
„ 5(a)	Statement showing the Provincial Receipts and Expenditure (Irrigation).	„



APPENDIX 'K'.—*Concl'd.*

Form No.	Description of Form.	Section in which they are used.
SY/Spl.	3 Report of disposal of cases received in the Pension Section	Pen.
"	11 Superannuation Pension Bills (Provincial Headquarters).	"
"	12 Superannuation Pension Bills (Treasuries) ... ..	"
"	13 Superannuation Pension Bills (Miscellaneous) ... ..	"
"	34 Pension Audit objection memo. ... ..	"
"	35 Pension Report objection memo. ... ..	"
SY	60 Monthly schedule of Presidency Civil Pension Payments	"
B		
*G.P.F.	19 Objection Book of G.P. Fund ... ..	Fund
*	" 20 Register of adjustments of objections relating to General Provident Fund.	"
SY		
B	62 B.M.S. Fund Form A—Preliminary form for declaration	"
"	63 " " " B—Personal description of the applicants.	"
"	64 " " " C—Application forms ... ..	"
"	65 " " " D—Medical report forms ... ..	"
"	66 " " " E—Friends report forms ... ..	"
"	67 " " " G—Entrance certificate forms	"
"	68 " " " H—Certificate for increased provision	"
"	69 " " " I—Certificate for additional provision	"
"	70 " " " L—Half-yearly certificate for widows	"
"	71 " " " M—Half-yearly certificate for children	"
"	72 " " " N—Form of receipt for widows	"
"	73 " " " O—Form of receipt for widows and orphans.	"
"	74 " " " P—Form of receipt for orphans by their guardians.	"
"	75 " " " Q—Form of receipt for orphans themselves	"
"	76 " " " Pension audit register ... ..	"
"	77 " " " Ledger form ... ..	"
"	78 " " " Broadsheet form ... ..	"
"	79 " " " Family register form ... ..	"
"	80 " " " Book of income and expenditure form	"

\* Not used.

*Note.*—Samples of the forms will be reproduced in the next reprint of the Manual. ( *Vide* O. O. No. 381, dated 25th February, 1935, Auditor General's No. 472-Admn-II/57-35, dated 24th July, 1935, Dy. India-835/TM-1847, and Controller of Printing and Stationery No. 7/5/35-P., dated 15th February, 1936, Dy. Ms. 7459/Rec.-911, No. 7/5-35/P., dated 26th March, 1936, Dy. Ms.-8426/TM-4474 and Dy. India-721/TG-/1722, dated 5th June, 1936, and Dy. Ms.-4721/Rec.-329, dated 13th July 1936, filed in Bdle. TM/42 of 1934-35).

**APPENDIX 'L.'**

(Vide paragraph 222 of the Manual.)

List of forms authorised to be Printed as Special forms,

Form No.		Section.
Audit Code	Form No. 11	G.A.D.
	32	Deposit and A.C.
	48	A. C.
	51A	T.A.D.
	55A	Cash.
	56	C.W.I., F.P.F. & I.V.E
	57	C.W.I. & C.J.S.
	59	T.M.
	60	B k.
C.A.C.	Form No. 27	Deposit.
	41	Pension.
Account Code	Form No. 5	A.C.
	13	A.C.
	14	A.C.
	25A	T.A.D.
	26	T.A.D.
	27	T.A.D.
	32	T.A.D.
	38	Bk.
	41	Bk.
	44	Bk.
Book of P.W. Account.	Form No. 75	W.M.
C.S.R.	Form No. 27-1	Pension.
Forest Account Code.	17*	F.P.F.
	18*	do

\*These have been standardised for printing purposes and supplies of them may be obtained, subject to the observance of the procedure prescribed by the Controller of Printing and Stationery, from the Manager of the Forms Press, Tejgaon, Dacca.