



PUNJAB FINANCIAL RULES

Vol. II

GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

Punjab Financial Rules

Voll.

Appendices

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PUNJAB FINANCIAL RULES

VOL. II

APPENDIX - I

[Referred to in P.F.R 2.1 (b)]

INITIAL AND SUBSIDIARY ACCOUNTS RULES

[Rules issued under sub-clause 3 of Article 9 of the Pakistan (Audit and Accounts) Order, 1973.]

- 1) Those rules may be called the Initial and Subsidiary Accounts Rules.
- 2) In these rules—
 1. "Initial Accounts" mean a primary record of all money transactions affecting the revenues of the Federation or of any Province as they occur;
 2. the "Order" means, The Pakistan (Audit & Accounts) Order. 1973;
 3. "Treasuries" include all treasuries and sub-treasuries whether under the control of the Federation or of a Province; and other terms and expressions have the same meanings as have been assigned to them in the Order.
- 3) The Auditor-General of Pakistan has been relieved from the responsibility for keeping accounts of the under-mentioned class or character: —
 - a) Initial Accounts required to be kept in treasuries;
 - b) Initial and Subsidiary Accounts that maybe required to be kept in any office or department of the Federation or as the case may be, of any Province;
 - c) Accounts of stores and stock that may be required to be kept in any office or department of the Federation or of a Province by order of the President or of the Governor of the Province; and
 - d) Trading, Manufacturing and Profit and Loss Accounts and Balance Sheets and any other Subsidiary Accounts that may be required to be kept by order of the President or of the Governor of a Province in any Department of the Federation or of the Province
- 4) Nothing contained in Rule 3 shall be construed as derogating from the authority of the Auditor-General of Pakistan—
 - a) to require any treasury, office or department keeping initial or subsidiary accounts to render accounts of such transactions as are included in them to the audit and accounts offices under his control on such dates as he may determine ; or
 - b) to prescribe the form in which such accounts shall be rendered and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be kept.

APPENDIX 2

{Referred to in P.F. Rs. 2.33 and 2.35(3)}

PART—I

Principles regarding enforcement of responsibility for losses sustained through fraud, negligence, etc.

1) **MEMORANDUM OF GENERAL PRINCIPLES TO REGULATE THE ENFORCEMENT OF RESPONSIBILITY FOR LOSSES SUSTAINED BY GOVERNMENT THROUGH FRAUD OR NEGLIGENCE OF INDIVIDUALS**

- 1) Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. In almost all cases frauds are rendered possible for want of supervision and negligence of rules laid down for the security and safety of public money. Two forms of negligence are specially noteworthy: —
 - i. The amount in a bill is not written in words; the amount in the bill or cheque is written carelessly making alteration possible without detection; or a space is left rendering the insertion of digits or words an easy matter.
 - ii. Copies of accounts and bills submitted to the treasury and to audit office are not carefully compared with the office copies. To guard against this. It must be insisted in every case in which money is drawn on a bill from the treasury, that the total amount of the bill in words is carefully entered by the clerk who draws it up and the copies of accounts and bills submitted to the treasury and to the audit office are carefully compared with the office copies by the drawing officer.

The cardinal principle governing the assessment of responsibility in such cases is that every public servant should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government are prepared to condone Government servants, honest errors of judgment involving financial loss, provided he can show that he has done his best up to the limits of his ability and experience, they are determined to penalize Government servants who are dishonest, careless or negligent in the duties entrusted to them.

- 2) It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority, in the first instance and if it is one which should be reported to the audit officer in terms of Punjab Financial Rules 2' 34 and 2'35, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible the administrative authority should report to his superior and the audit authority to his superior. Should the

administrative authority require the assistance of the audit officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, h& should apply forthwith for that assistance to Government who will then negotiate with the audit officer for the services of an investigating staff. Thereafter the administrative authority and the audit-authority will be personally responsible, within their respective spheres for the expeditious conduct of the enquiry.

- 3) In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence* a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.
- 4) In cases where loss is, due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.
- 5) The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary actions. In deciding the degree of the Government servant's pecuniary liability it will be necessary to look not only to the circumstances of the case, but also to his financial circumstances, since it should be recognised that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavour "should be made to recover the whole amount lost from the guilty person, and if laxity of supervision has facilitated the fraud, the supervising Government servant at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Government property or equipment-lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g./ a policeman's rifle, a touring officer's tents, a factory motor-lorry, an engineer's instruments) should not be recovered in full up to the limit of the Government servant's capacity to pay.

- 6) One reason why it is important to avoid delay (vide paragraph 2 preceding) is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that a Government servant concerned in any loss, or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when, a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Audit Officer and the authority competent to sanction pension, and it will be the duty of the latter to make

a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

- 7) The fact that Government servants who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.
- 8) The Finance Department should be consulted by Administrative Department in all cases of serious financial irregularity before orders are issued in the matter of disciplinary action against those found responsible.

2) SUPPLEMENTARY INSTRUCTIONS FOR THE GUIDNANCE OF DEPARTMENTAL OFFICERS, WITH SPECIAL REFERENCE TO CASES IN WHICH PROSECUTIONS IN THE CRIMINAL COURTS ARE, OR ARE LIKELY TO BE NECESSARY

- 1) All losses of the kind referred to in Punjab Financial Rules 2.34 and 2.35 must be reported forthwith by the Government servant concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed inquiries are made.
- 2) Reports submitted under paragraph 1 above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.
- 3) As soon as a reasonable suspicion exists that a criminal offence has been committed, the senior Government servant of the department concerned present in the station will report to the District Magistrate and ask for a regular police investigation under the Code of Criminal Procedure, 1898.
- 4) If the District Magistrate agrees that an investigation may be made, the senior Government servant of the department concerned present in the station will (a) request the District Magistrate to arrange for the investigation to proceed from day to day (b) see that all witnesses and documents are made available to the investigating officer; and (c) associate with the investigating officer a Government servant of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.
- 5) When the investigation is completed a Government servant of the department (accompanied by the Government servant who attended the investigation) must be made available for conferences with the authority who will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.
- 6) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a

speedy trial, and will request the prosecuting Officer to make any application that he may think necessary.

- 7) When the case is put into court by the police, the senior Government servant of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence in the control of the department, are punctually produced and will also appoint a Government servant of the department (preferably the Government servant who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
- 8) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior Government servant of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals can be made only under the orders of Government.

- 9) The Senior Government servant of the department concerned present in the station will see that, in addition to the reports required under 1, 2 and 5 above, prompt reports are submitted to Government through the Usual channel regarding—
 - a) The commencement of a police investigation;
 - b) The decision to prosecute in any particular case;
 - c) The result of any prosecution;
 - d) The decision to proceed farther in revision or appeal in any case;
 - e) The result of any proceedings in revision or appeal.
- 10) Notwithstanding anything contained in paragraphs 2—9 above the senior Government servant of the department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.
- 11) In all cases of fraud, embezzlement or similar offences, departmental' proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the Rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule include finding and sentence). If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in Court.

3) INSTRUCTIONS FOR CONDUCTING DEPARTMENTAL INQUIRY IN CASES OF FRAUD AND EMBEZZLEMENT OF GOVERNMENT MONEY IN, WHICH GOVERNMENT SERVANTS ARE INVOLVED

- 1) There is a tendency for the head of office or department to regard the institution of criminal proceedings as absolving him from the task of conducting an immediate and thorough departmental inquiry. Reluctance may be enhanced by the apprehension that an inquiry may prove prejudicial to the result of the trial in a court of law. As a result there has some times been a great delay in taking departmental proceedings and the results have been inconclusive. The departmental inquiry should not therefore, be delayed pending the decision of me criminal case, as at a later stage the evidence might disappear and departmental inquiry may not be brought to any conclusion at all.
- 2) Departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin, the documents go to the court as exhibits, and there they must remain till the case is over and (if an appeal is filed) till the appeal is over. But it is essential that everything should be done to carry the departmental proceedings, as far as possible, before prosecution begins. The stage to which departmental proceedings, prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. The normal procedure is laid down in the Punjab Civil Servants (Efficiency and Discipline) Rules, 1975 and the stage which departmental proceedings can reach may according to circumstances be any one of the stages described or implied in the Rules, i.e., the preliminary recording of evidence, the receipt of the delinquent's written statement after the framing of a charge, the personal hearing or the inquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings, till after the disposal of the criminal case; but it must be emphasized that the proceedings should be completed upto the point that can properly be reached.
- 3) A common type of case is that where a number of persons are involved' one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of one or more and a departmental inquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental inquiry, or to carry it to the requisite stage, before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.
- 4) The general rule should be that in all cases of fraud, embezzlement, or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage, it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable, if-it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped unless the authority

competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed, as soon as possible, after the termination of the proceedings in court.

- 5) The proceedings contemplated in these instructions are those, which are contained in the Punjab Civil Servants (Efficiency and Discipline) Rules, 1975. Where action is taken under the Public Servants (Inquiries) Act XXXVII of 1850 this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not employed should be in accordance with the instructions given above.

PART II

The Punjab Stamps Losses and Defalcation Rules, 1935.

Note—Slight verbal changes have been made in these rules and in the reference quoted therein to fit them in with the new constitution and the new revised rules).

- 1) These rules may be called "The Punjab Stamp Losses and Defalcations Rules, 1935".
- 2) In these rules, unless a different intention appears from the subject or context: —
 - a) "Controller", means the Controller of Stamp, Central Stamp Stores, Karachi;
 - b) "Central Store" means the Central Stamp Store, Karachi;
 - c) "Local Depot" includes the treasury at the headquarters of a district in the Punjab and any place for the custody and sale of stamps where there is no treasury, which the Government may declare to be a "Local Depot";
 - d) "Branch Depot" includes every subordinate treasury in the Punjab at the headquarters of a tehsil or other sub-division of a district at which stamps are stored for sale;
 - e) "Stamp" means as the case may be: --
 - i. a stamp intended to be used under the Stamp Act, 1899, and includes both adhesive stamps and impressed stamps;
 - ii. a stamp intended to be used under the Court fees Act, 1870, and includes both adhesive stamps and impressed stamps; and
 - iii. a postage stamp and includes both adhesive stamps and impressed stamps and also postal stationery.
- 3) There are three classes of cases of loss connected with stamps—
 - i. Losses in transit—
 - a) Between the Central Stamp Store, Karachi and local depots in the Punjab, and

- b) Between a local depot and a branch depot;
 - i. Losses of stamps forming part of the stock in a local or branch depot; or
 - ii. Losses when stamps are abstracted from files or otherwise illegally acquired and fraudulently re-used.

Note—Loss in stamps revenue due to deficiency in the stamping of documents is to be dealt with separately under rule 16 of the "Punjab Stamp' Inspection and Audit Rules, 1949."

- 4) There are separate departments concerned with postal and non-postal stamps as follows except the Provincial Repetitive Licence Fee Stamps; —
 - i. Non-postal stamps—
 - 1) The Board of Revenue.
 - 2) The Commissioner of the Division.
 - 3) The Accountant General, Punjab.
 - ii. Postal Stamps—
 - 1) The Postmaster-General, Lahore Circle.
 - 2) The Accountant General, Punjab.
 - 3) The Controller of Stamps, Central Stamp Store, Karachi.
- 4) The Commissioner of the Division and the Finance Department for purposes of information as being in-charge of Treasuries.

LOSSES OF STAMPS IN TRANSIT BETWEEN THE CENTRAL STAMPS STORES, KARACHI AND LOCAL DEPOTS AND VICE VERSA

- 5) The terms of supply from the Central Stamp Stores are for Karachi and the stamps become the property of the Posts Office Department or of the Government once they are dispatched from the Central Stamp Store to a local depot according as the stamps dispatched are postal or non-postal. When shortages occur in such consignments, whether occasioned by theft, accident or other causes, the loss represented by the intrinsic value of the missing stamps, as well as the potential loss, falls on the Posts Office Department, if they are postal or on the Government if they are non-postal, unless serious negligence in receiving or dispatching is established against the Central Stamp Store at Karachi.
- 6) See also provisions of the Punjab- Financial Rules 2-34 and 2-35.
- 7) The Officer-in-charge of a local depot or branch depot, as may be, shall bring any shortage in a consignment immediately to the notice of the Deputy Commissioner of the district who will report the matter to the Controller of Stamps, Karachi, to the Postal or Railway authorities and to the Civil or Railway Police, as may be, for investigation and send a copy of his report to the Board of Revenue, through Commissioner of the division and to the Accountant General, Punjab and also to

the Postmaster-General, Lahore Circle, if the stamps are postal. The Deputy Commissioner shall immediately depute an Extra Assistant Commissioner or Assistant Commissioner unconnected with treasury work to hold an inquiry which should in particular, deal with the manner in which; the following rules were observed: —

1. Rules 21,22 and 26 of the rules framed By the Federal Government for supply and distribution of stamps (see Appendix 9).

2. Rules 4—8 and 11—20 of the Punjab Stamp Dispatch and Receipt Rules, 1934:

The report of the Government servant deputed to hold the, inquiry should: particularly include answers to the following questions: —

1. What was the number stenciled on the case in which the shortage was found?

2.

a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto?

b) If so, was there any deficiency in weight?

3.

a) Did the case show signs of tampering?

b) Did the officer personally examine the out-ward condition of the case and the seals, and satisfy himself that it bore no marks of tempering?

4) If the case was tin-lined, was the tin lining intact?

5) Was the case placed in the strong room immediately on arrival?

6) Was the officer present all the time-the-case was being opened and the contents were being examined: and counted?

7) On what date was the case (a) received, (b) opened?

It will be for the Deputy Commissioner to determine what action by way of prosecution or otherwise is to be taken with reference to the orders of Government (see Part'1 of this appendix). If the loss relates to postage stamps, the Deputy Commissioner shall submit the detailed report to' the Controller of Stamps, the Commissioner of the division and the Board of Revenue and also endorse copies to the Accountant-General and the Postmaster-General, Lahore Circles If the loss relates to non-postal stamps, the detailed report shall be submitted to the Accountant-General through the Commissioner of the division with 3 spare copies for use in Commissioner's, Accountant-General's and. Board of Revenue Offices.

8) Rules 53 of the rules framed by the Federal Government for the supply and distribution of stamps (see Appendix 9) lays down—

"The Controller of Stamps shall submit half-yearly f) the Director-General, Posts Office and to the Accountant-General (Posts, Telegraphs &

Telephones) Lahore, a statement showing the face value of the postage stamps lost in transit. The statement should be supported by the explanatory certificate of the officer incharge of the local or branch depot. In the case of losses of non-postal stamps the value will be recovered by the Controller from the Department or Government concerned.

If, therefore, non-postal stamps are lost, the orders of the Board of Revenue or of the Provincial Government are necessary for writing off the loss from the registers of the local or branch depot as may be.

- 9) The loss of stamps, etc., may be written off by the competent authority to the extent mentioned in Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962.
- 10) Deleted.
- 11) Orders for writing off losses under these rules shall be communicated to the Accountant-General, Punjab by Board of Revenue directly or through the Finance Department if the loss is written off by the Government.
- 12) On receipt of orders the officer in charge of the local depot shall make the necessary entries in the plus and minus memoranda of stamps submitted to the Accountant-General and the Board of Revenue.

LOSSES OF STAMPS IN TRANSIT BETWEEN A LOCAL DEPOT AND BRANCH DEPOT AND VICE VERSA

The provisions of rules 5—12 apply mutatis mutandis to stamps whether postal or non-postal that are lost in transit- between a local depot and a branch depot. In such cases the Investigating Officer will enquire into the responsibility of both the dispatching and the receiving officers.

LOSSES OF STAMPS FORMING PART OF THE STOCK IN A LOCAL OR BRANCH DEPOT

- 14) All losses whether by theft, fraud, accident or any other cause, from the stock in a local or branch depot shall be reported at once by the officer incharge of the depot to the Deputy Commissioner of the district who shall forward a copy of the report to the Board of Revenue through the Commissioner of the Division and to the Accountant-General and also to the Controller of Stamps and the Postmaster-General, Lahore Circle if the stamps are postal. The report shall explain in detail (1) the quantity, the face value and the manufacturing cost of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer in charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. On receipt of this report, the Board of Revenue shall institute such further inquiries and pass such orders as he may consider necessary, sending copies of his orders to the Controller of Stamps, the Accountant-General and the Postmaster-General, Lahore Circle, if the loss relates to postal stamps. The Deputy Commissioner shall on receipt of the orders proceed

in the case of non-postal stamps in the manner prescribed in the preceding rules 9—11. If it is a case of damaged postal stamps, he shall send them: if they can be counted and identified to the Controller of Stamps for destruction as required by rule 48-A of the rules framed by the Federal Government for supply and distribution of stamps.

If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the Deputy Commissioner shall forward them with his report through the Commissioner of the division to the Board of Revenue for transmission to the Controller of Stamps for destruction. In such cases the Controller will not grant certificates as to the quantity and value of stamps destroyed.

In cases where the loss relates to postage stamps of which the manufacturing cost does not exceed Rs. 10 no report shall be made to the Board of Revenue if in the opinion of the officer in charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of Stamps for destruction with a letter furnishing information on the following points: —

1. the quantity, the face value and the manufacturing cost of the damaged stamps;
2. the date on which the treasury stock was last examined;
3. the date on which the damage was first noticed;
4. steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the Accountant-General and the Postmaster-General, Lahore Circle. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting inquiries as to the cause of the damage, etc., fixing the responsibility therefore and taking necessary action.

These losses will in general be borne by the Post Office Department but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the intrinsic value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost, or if lost cannot be used) the recoveries shall be credited to that department.

LOSSES AND DEFALCATION OF STAMPS WHEN THEY ARE ABSTRACTED FROM FILES OR OTHERWISE ILLEGALLY ACQUIRED AND FRAUDULENTLY RE-USED.

- 15) In the event of any such deficiency or embezzlement or fraudulent re-use of stamps coming to light, the Deputy Commissioner shall at once send a preliminary report thereof to the Accountant-General, a copy being transmitted simultaneously through the Commissioner of the division to the Board of Revenue, who will, if the case is sufficiently important, submit it for the information of Government. The Deputy Commissioner shall cause the necessary investigation to be made keeping in view the general principles laid down in Part I of this Appendix. If necessary, he should take the help of the police, the public prosecutor and the Inspector of Stamps, and launch such prosecutions as may be necessary. When the final stage is reached, the Deputy Commissioner shall submit a report through the Commissioner of the division, to the Accountant-General, who will submit it through the Board of Revenue for the orders of Government.

- 16)** In any cases of doubt in which the opinion of an expert may be required on the question whether stamps are genuine or forged, a reference should be made to the Pakistan Security Printing Corporation, Karachi, whose fees for the examination of stamps and for giving evidence on commission are as follows: —
1. For each stamp examined Rs. 10, but where the stamps to be examined consist of a block or blocks from the same sheet, this fee will be charged for the examination of each block; as any one of the stamps is representative of the whole block.
 2. For stamps examined on commission, Rs. 20 per document, irrespective of the number of stamps requiring examination on each document; provided that where more than one document, relating to the same case is to be examined on the same day, the charge will be Rs. 20 for the first and Rs. 10 for each subsequent document.

These fees shall be credited to IX—Stamps—Central-Security Printing Press—Miscellaneous.

- 17)** If a case of embezzlement, forgery or fraudulent use of stamps has resulted in a criminal trial, a copy of the court's judgment should accompany the Deputy Commissioner's final report.
- 18)** Any magistrate trying an offender should, if he thinks the grant of a reward necessary, refer the matter for the orders of the Collector. In order that cases, in which rewards should be granted, are not lost sight of, the record-keeper shall pass over the files of all such relevant cases before filing them to the Head Vernacular Clerk so that he might obtain the orders of the Collector.
- 19)** The Collector may grant a reward under the Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962. If the amount of reward exceeds his power, he may submit his proposal to the Board of Revenue through the Commissioner of Division and the Board of Revenue may sanction the reward under the said rules. The grant of reward beyond the powers of the Board of Revenue will require the sanction of the Government.
- 20)** Fines imposed by courts are credited to "XXI— Administration of Justice". Rewards should be drawn on separate bills and debited to the allotment provided for the purpose under head "9—Stamps".

APPENDIX 3

[Referred to in P. F. 5. 2.36 (note 1) 8.22, 8.23 and note below 9.5]

INTER-GOVERNMENT AND LATER-DEPARTMENTAL TRANSFERS

DIRECTIONS ISSUED BY THE AUDITOR-GENERAL UNDER ARTICLE 170 OF THE CONSTITUTION OF THE ISLAMIC REPUBLIC OF PAKISTAN CHAPTER IV ACCOUNT CODE VOL. I

INTRODUCTORY

- 1) These directions regulate the conditions under which a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording, such charges in the accounts of the Government.

In these directions: —

"Government" means either the Federal Government or the Provincial Government as the circumstances may require; and "Constitution" means the Constitution of the Islamic Republic of Pakistan.

ADJUSTMENTS BETWEEN GOVERNMENTS

- 2) In the case of transactions between two Governments adjustments shall always be made, if required, by or under the provisions of the Constitution, and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments concerned.

ADJUSTMENTS WITH OUTSIDE BODIES

- 3) Payment shall be required in all cases where a department of a Government renders service or makes supplies to a non-Government body or institution or to a separate fund constituted as such inside or outside the Provincial Consolidated Fund or Public Account, unless Government by general or special order gives direction to the contrary. Relief in respect of payment for services or supplies given to any body or fund should ordinarily be given through a grant-in-aid rather than by remission of dues.

INTER-DEPARTMENTAL ADJUSTMENTS

- 4) For purposes of inter-departmental payments, the departments of Government shall be divided into service departments and commercial departments according, to the following principles:—

A—Service-Departments—These are constituted for the discharge of those function which either (a) are inseparable from and form part of, the- idea of Government, or (b) are necessary to and form part of the general conduct of the business of Government—

Examples of the first class are: —

The departments of Administration-of Justice, Jails and Convict Settlements, Police, Education, Health Services, Forest, Defence.

Examples of the second class are: —

The departments of Survey, Public Works (Buildings and Highway Branch), Stores Departments.

B—Commercial Departments or Undertakings—These are maintained mainly for the purposes of rendering services or providing supplies of certain special kinds on payment for the services rendered or for the article supplied. They perform functions which are not necessarily governmental' functions; They are required to work to -a-financial result determined through accounts maintained on commercial principles.

Note—Government has the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking.

[A list of departments and undertakings at present recognised by the Punjab, Government, as Commercial is given in the Annexure to these, directions:]

- 5) Save as expressly, provided by these directions, a service department shall not make charges against another department for services or supplies, which fall within the class of duties for which the former department is constituted.

The following exceptions to the above direction have been authorised: —

- a) The Forest Department may charge any other Department for vegetable, animal or mineral products extracted from a forest area.
 - b) Payment must ordinarily be made for convict labour as in the case of that supplied to: the Public-Works and other Departments of Government but no charge, shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.
 - c) The cost of additional Police guards supplied to an irrigation or; other project while under construction may be debited to the project concerned.
- 6) A Commercial Department or-undertaking shall ordinarily charge and be charged for any-supplies and Services made or rendered to, or by other departments of Government.

This direction may be applied-to particular units or particular activities of any department even though the department as a whole may not be a Commercial Department. Such a unit a unit or activity shall ordinarily charge-for it's services or its supplies to; and may likewise be charged by either the department of which; it forms a part or any other department.

Note 1. —Save as otherwise provided in these directions, service

rendered by a Service -Department falling under clause A (a) of paragraph 4 in the normal discharge of its functions shall not be regarded as service rendered for the purposes of the "above directions;

Note 2. —The supply of residential accommodation by one department to the employees of another shall not for the purposes of these 'directions be held to constitutes service rendered. In all such cases, the rent charged for residential accommodation will be rent recoverable under the rules for the time being' in force from the persons actually using such accommodation.

Note 3. —In the Punjab the following commercial departments and undertakings are exempted from payment of rent for office buildings supplied to them by the Public Works Department, Buildings branch.

i. Public Works Department, Irrigation Branch,	With effect from 1st April, 1933
ii. Forest Department, Jail Manufactures, Government Press, Lahore (so far as it concerns the sale and publication of Pakistan Law-Report), Demonstration Weaving Factory, Shahdara	With effect from 1st April, 1935

- 7) Where one department makes payment or renders service as an agent of another department of the same Government, the principal department may, subject to such monetary limit as may be fixed by Government in this behalf be charged with the expenditure incurred on its behalf by the agent department.

Note 1. —The cost of land acquired by a civil department on behalf of the Public Works Department is debitable in the accounts of the latter as part of the cost of the works for which the land is taken up: but when land is taken up for two or more service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

Note 2.—When a special officer is employed for the acquisition of land for any department the expenditure on pay, allowance, etc. of the special officer and his establishment and any expenditure on contingencies is debitable to the department as part of the cost of land. When the land is taken up by a civil officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment, contingencies etc. shall be borne by the department for which the land is acquired.

[The Punjab Government have fixed Rs. 50 as the monetary limit referred to in this direction].

- 8) Without prejudice to the general principle contained in paragraph 5 the Defence Services shall, in respect of inter-departmental transaction, charge and be charged for services rendered and supplies made to or by other departments, unless in particular cases or classes of cases Government in consultation with the Auditor-General have decided that the interdepartmental adjustment would be unsuitable and undesirable.

Note 1. —The Defence Services shall not be required to pay rent for office accommodation supplied by the Public Works Department in central buildings in any station in Pakistan; nor shall rent be charged for buildings of the Defence Services in any station in Pakistan occupied by departments of the Federal Government other than those falling under clause B of paragraph 4.

Note 2. —The Defence Services also shall not be required to pay for the use of the Government Civil Aerodromes and for Other incidental services rendered by the Civil Aviation Department to Pakistan Air Force planes, nor shall the Civil Aviation Department be charged as a reciprocal arrangement, for the use of the aerodromes of the Pakistan Air Force by the Civil Air Crafts.

- 9) A branch of a service department performing duties supplementary to the main function of the department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted.

Examples—Jail Manufacture, Survey map publishing, Printing (Publishing Department), Mint (Miscellaneous Services other than coinage).

- 10) A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department may charge that other department, e.g.—

Workshops of a Department. Mathematical Instrument Office, Dockyards.

- 11) A regularly organized store branch of a department should ordinarily charge any other department for supplies made, but petty and casual supplies of stores may, if the supplying department consents, be made without payment.
- 12) Notwithstanding anything contained in these directions, a Government may, for special reasons which shall be recorded and communicated to the Accountant-General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of departmental control of expenditure.

GENERAL

- 13) Where under these directions payment is required to be made by one department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary; include adequate charge for supervision or other indirect expenditure connected with the service or supply for which payment is made.

- 14) Payments of amounts due by one department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving Department.
- 15) Any question of doubt or dispute arising in connection with the interpretation of these directions will be decided by the Auditor-General with the approval of the Federal Government.

ANNEXURE

List of Departments and Undertakings at present recognized by Government as Commercial (vide note under Direction 4)

- 1) The Arts and Crafts Depot.
- 2) The Demonstration Weaving Factory, Shahdara.
- 3) Public Works Department, Irrigation, Navigation, etc. Works for which capital and revenue accounts-are kept.
- 4) Deleted.
- 5) Government Printing and Stationery Department.
- 6) Food Department.

APPENDIX 4

[Referred to note 2 to in P.F.R. 2.36]

AGREEMENT WITH OTHER GOVERNMENTS REGARDING INCIDENCE OF PAY AND ALLOWANCES LEAVE SALARIES, PENSIONS RENTS OF BUILDINGS, ETC. ETC.

[Note—The rules regulating the incidence of pay, leave and pension etc. charges of Government servants as well as certain other charges and receipt! between Government which are set out in this Appendix are based on arrangements agreed between different Governments and are, therefore, binding on all of them.]

- I) Incidence of pay and allowances, etc. other than leave salaries
 - 1) Subject to any other arrangements which may be settled mutually between the Government concerned, the incidence of transit pay and allowances including travelling allowances of a Government servant transferred from one Government to another will be regulated in accordance with the following principles: —
 - i. When a Government servant is transferred permanently from one Government to another, his transit pay and allowances including travelling allowances shall be borne by the Government to which he is transferred.
 - ii. When the services of a Government servant are lent by one Government to another, the transit pay and allowances including travelling allowance while he is joining and leaving the new service shall be debited to the borrowing Government. This principle applies even in cases where the Government servant lent takes leave either before joining the borrowing Government or before rejoining the lending Government and holds good even in respect of joining time admissible to a Government servant returning from leave out of Pakistan of more than four months duration in respect of Government servants, subject to the leave rules contained in Civil Services Rules (Punjab) Volume I, Part I. For this purpose officers of the Army Medical Corps employed under Provincial Governments should in all cases be regarded as lent to those Governments by the Federal Government (Defence Department).
 - iii. In the case of a Government servant in a joint cadre serving two Governments, his transit pay and allowances including travelling allowances on transfer from one office to another shall be debited to the office to which he is proceeding.
 - 2) When a Military or Medical Officer holding a civil post on consolidated pay which is less than his Military pay is allowed to draw the difference between them, he draws it from the department federal or Provincial from which he receives his Consolidated pay.
 - 3) The following rules govern the incidence of the cost of troops lent to Civil Departments of the Federal Government and to Provincial Governments. The words "military" and "troops" are used to include Pakistan Navy and the Air Force as well as the Army.

- i. When troops are required on duties of "military" nature e.g. ceremonial purposes and provision of escorts or guards of honour in circumstances not covered by instructions 771, 772 and 776 of the Regulations for the Army and flag marches when they fall into the category of cases involving duties of a military nature and when, they are not connected with the maintenance of law and order the extra cost, if any, of supplying the services required (e.g.,) in the way of transport, equipment, etc.), will be met by a contribution from Provincial revenues or the revenues of the Civil Department concerned of the Federal Government to the Defence Services Estimates.

Note—The cases in which flag marches come -within the scope of this rule will be decided by the Federal Government.

- iii. When troops are employed by civil on duties of a "non-military" nature (e.g., on occasions of public calamities or emergencies such as fires, earth-quakes, floods, famines and strikes), the Provincial Governments or the Civil Departments concerned will be liable to bear the following charges unless they are waived by the Federal Government for any exceptional reasons: —
 - a) In strikes, etc., for carrying on essential public services:-The complete cost of the force including ordinary pay and allowances, extra cost of transport, equipment (including loss and repair expenses, etc), and; extraordinary charges in the shape of special pay or transport of stores to the personnel engaged at the rates laid down in paragraphs 397 to 399, Pay and Allowance Regulations, Part I and Rule. 491, Regulation for the Army.
 - b) In fires, floods, famines, earthquakes an ether calamities of nature—All extra cost involved in the way of transport, equipment, etc., and all extraordinary expenses in the shape of special pay or the supply of stores to the personnel engaged at the rates laid down in paragraphs, 397 to 399, Pay and Allowance Regulation, Part I, and Rule 491, Regulation for the Army.

Note—In addition, when troops are employed on duties falling under either clause (a) or (b) above, the Provincial Government or the Civil Department concerned of the Federal Government will be liable for all loss or damage to property including military) and also for all pensionary awards made in respect of casualties arising directly out of the employment.

- iii. The full cost of employing troops in aid of the Civil Power for the prevention or. Suppression of disorder will be met by the Federal Government from Defence Services Estimates; but it will be open to the Civil Department of the Federal Government or the Provincial Government concerned to contribute-towards the cost, if they wish to do so. The Provincial Governments or the Civil Departments concerned will nevertheless be liable for the payment of any compensation that may become, payable in respect of any damage done when troops –are employed in aid of the Civil Power.

4)

- i. Rewards for proficiency in oriental languages paid to a Military officer from the Defence Services Estimates during the three years preceding his transfer to other Departments of the Federal Government or to Provincial Governments will be

recovered by the Controller of Military Accounts and Pensions, Lahore, from the Department or Government concerned on confirmation of the officer in his civil appointment.

- ii. Rewards to Military Officers in temporary civil employ under the Federal or Provincial Governments for proficiency in oriental languages are paid by the Controller of Military Accounts and Pensions, Lahore, from the Defence Services Estimates in the first instance. On confirmation of an officer in the civil department, the Controller of Military Accounts and Pensions, Lahore, will recover from the department or Provincial Government concerned the amount of any language rewards paid to the officers from the Defence Services Estimates.
- iii. The amount recoverable from the civil departments of the Federal Government or from the Provincial Government in these cases is the civil rate of language reward but in the case of officers of the category referred to in sub-clause (i) above, the difference between the military and the Civil rates of awards is recoverable from the officers themselves in installment of Rs. 50 per mensem.

Note—Rewards for passing the Lower and Higher Standard Examination in Urdu by officers in temporary civil employ are not refundable to the Defence Service, Estimates.

- 5) When soldiers are sent under military escort from one station to another to stand a trial on a criminal charge they will travel like any other party of soldiers on duty under a warrant furnished by the Military authorities, the charge being met from the Defence Services Estimates. When a soldier is conducted by a Police escort the charge will be civil; the warrant issued in such cases should include the accused as he is a soldier proceeding to a certain place under the orders of his Military superior and, therefore, on duty.
- 6)
 - a) Civilian Government servants who belong to the Army or Pakistan Reserve of officers, when called up for training, receive, the following emoluments:—
 - i. When proceeding to carry out their training direct from their civil appointments, the Pay and allowances which they would have drawn in their Civil appointments but for the training for the whole period of absence on such training inclusive of the time spent in transit to and from;
 - ii. When proceeding to carry out their training while on leave in Pakistan, Burma, Ceylon, or abroad, the civil leave-Pay and allowances which they would have drawn but for the training;
 - iii. When proceeding to carry out their training on the expiry of leave out of Pakistan taken from their civil appointments but before rejoining their civil appointments for duty, joining time civil pay from the date of disembarkation in Pakistan to the date preceding that on which their training commenced and full civil Pay for the period of actual training and the period spent in journeying to the place of their civil appointments; and
 - iv. Military pay and allowances for the period of actual training.

- b) The emoluments drawn under (i) to (iii) above are debitable to the Civil Federal or Provincial Estimates and that under (iv) to the Defence Service Estimate.

If it is necessary to provide a Substitute in the place of such an officer undergoing training, the additional cost will be a charge on Civil Estimates.

Note—This rule is also applicable in regard to the allocation of the civil pay of a Government servant who is a member of the Pakistan Naval Volunteers Reserve or the Pakistan Naval Reserve, when called up for training.

- 7) Reservists of the Army employed under the Federal Provincial Governments will, when called up for periodical military training, receive military Pay and allowances. They will also receive the excess, if any, of their civil pay over their military pay, provided that this concession is specifically sanctioned by the Ministry or Division of the Government of Pakistan or the head of the attached or subordinate office concerned, or by the Provincial Government in whose employ the reservists are serving in their civil capacity. Except where the civil pay of the reservists is met from the Defence Services Estimates, the extra expenditure involved will not constitute a charge against the Defence Services Estimates.
- 8) Travelling allowances of Telegraph Signalers accompanying Provincial Governors and other high officiate on tour is debited to the Department concerned, although their pay for the period is debited to the Telegraph Department.
- 9) Subject to any separate agreements that have been or may be arrived at between the various Governments—
- i) The pay and allowances (including travelling allowance) of a Government servant summoned to give evidence in his official capacity in a Criminal Court or in a Civil Court in a case in which Government is a party are, during the period of his absence, debited to the Government under which he is employed. Actual expenses under the rules of the court, if admissible, are, however, payable by the court and debited to court contingencies.
- ii) As an exception to (i) above when a Government servant of a commercial department or a technical and expert witness serving in a non-commercial department is summoned to give evidence travelling allowances or any other expenses will be borne by the requisitioning Government. The travelling allowance of such a Government servant will be regulated by the Travelling Allowance Rules framed by the Government, to which he belongs; and the charges passed on after audit to the requisitioning Government. The "technical" and "expert" witnesses referred to above are those mentioned in 45 of section the Evidence Act.

II—Incidence of leave salaries

The following rules govern the incidence of leave-salaries of Government servants who have served under two or more Government.

For the purposes of, these rules -

1. Service-under the Defence Department and commercial Departments within the same Government should be regarded as service under a separate Government.
 2. A lending Government is ordinarily a Government under which a Government servant first obtains permanent employment.
 3. Leave salary does not include a house cent allowance or other compensatory allowance drawn, during leave.
- I. Save as otherwise provided in these rules, when A Government servant is transferred to service under a Government other than that under which he was first employed, the leave salary drawn by him during any leave taken after the date of transfer should be debited to the borrowing Government until the entire leave earned under that Government has been exhausted, irrespective of whether the leave is taken while the Government servant is actually serving under the borrowing Government or not.

Note (1)—In cases in which a Government Servant while in permanent service under one Government is transferred to equally permanent service under another Government, e.g. officers of the Army Medical Corps and Pakistan Military Engineers transferred to permanent civil employment and members of the "All Pakistan Unified Grade transferred to permanent employment in federal Departments the Government to which such a Government Servant is permanently transferred- should not be regarded as a borrowing Government but should be regarded as occupying the same position as the original lending Government. In other words, for the purposes of these rules, it is to be regarded in respect of that Government Servant, in future as a lending Government. The principle does not, however, apply to cases in which a Government Servant is transferred from one Government to another to fill permanent post for a limited period, e.g., a Secretary ship in the federal Government's Secretariat.

An important corollary of this principle is that when an officer of the Pakistan Army, Army Medical- Corps or Pakistan Engineers in permanent civil employ is retransferred temporarily to the Defence Department for war Work, etc., the Defence Department should be regarded as a borrowing Government.

Note (2) In the case of Government Servants borne on joint cadres, service under a Government other than the parent Government will be treated as service under a borrowing Government but see rule 8.

Note (3)—No share of the leave salary of a Civilian Government Servant belonging to the Army in Pakistan R. serve of Officers or the Pakistan territorial Force for the period he is called out for military training will be debatable to the Defence Services Estimate.

Note (4)—Leave earned by service under the Government of Burma period to separation will for purpose of allocation be treated as earned under the Government under which the Government Servant concerned was permanently employed on the 1st April, 1937.

- 2) Except as provided in the two succeeding sub Paragraphs and in paragraph-9, the liability of a borrowing Government should be taken in all cases (including those of Government Servants whose leave is regulated by the leave rules in the Civil Service Regulations or any other leave rules) in terms of leave on average pay without regard to the maximum limit of leave that can be earned or granted to the Government Servant under the leave rules to which he is subject. This principle applies also in the case of Military Commissioned Officers, Departmental Officers and -warrant and non-commissioned Officers whose leave is regulated under the Military leave Rules and/or rules contained in the Civil Services Rules (Punjab), Volume I, Part I. For the purpose of determining the liability for leave salaries, these officers should be considered to have earned leave as provided in leave Rules to which he is subject.

In the case of Officers serving in vacation departments the leave earned is subject to reduction by one month or a fraction of a month, as the case may be, for each year of duty in which the vacation was wholly or partly enjoyed.

In the case of High Court Judges the calculations for the purpose of subsidiary leave accounts should be made in accordance with leave rules to which they are subject under the High Court Judges (Leave, Pensions and Privileges) Order, 1970.

- 3) When the leave salary of a Government Servant has to be allocated under these rules between an original lending Government and a second lending Government, (vide Note I under Rule I) it should, save as provided in Rule 4, be debited first to the second lending Government to the full extent of the leave earned under it and a debit to the first lending Government will be made only when all leave earned under the second lending Government has been exhausted. Similarly, if the leave salary has to be allocated among three lending Governments the leave earned under the third of the last lending Government will first be exhausted, then the leave earned under the second and finally the leave earned under the first or original lending Government. This principle of debit of leave salary according to the reverse order to that of employment also applies subject to the provisions of-Rules I and 4, when leave salary has to be allocated among two or more borrowing Governments and in respect of different periods of service rendered by a Government Servant under a particular Government. In the latter case the leave salary in respect of the leave earned in each period of service under the particular Government will be dealt with separately.

The examples given below illustrates how the principle laid down in this Rule read with Rule I is applied in practice-

Suppose a Government Servant has rendered service under different Governments as follows: --

Permanent employed under Government A.	On 1st April. 1930.
Lent to Government P	From 1st April, 1931, to July 1931.
Reverts to Government A	On 1st August, 1931.
Transferred permanently to Government B (second lending Government).	On 1st April, 1932.

Lent to Government Q	From 1st June, 1932 to 31 st August, 1932.
Lent to Government P	From 1st September, 1932 to 30th September 1932:
Reverts to Government B	On 1st October 1932.
Transferred permanently to Government C (third lending Government).	On 1st December 1933.
Proceeds on leave for 28 months from Government C.	On 1st April 1933.
The leave salary of the Government Servant will be debited to the different Governments in the following order: —	
Firstly, Government P in respect of leave earned under it for the period 1st September 1932, to 30th September 1932.	
Secondly, Government Q in respect of leave earned under it for the period 1st June 1932, to 31st August 1932.	
Thirdly, Government P in respect of leave earned under it for the period 1st April 1931, to 31st July 1931.	
Fourthly, Government C in respect of leave earned under it for the period 1st December 1932, to 31st March 1933.	
Fifthly, Government B in respect of leave earned under it for the period 1st October, 1932 to 30th November, 1932 and 1st April, 1932 to 31st May, 1932.	
Sixthly, Government A in respect of leave earned under it for the periods 1st August, 1931, to 31st March, 1932, 1st April, 1930 to 31st March, 1931, and in respect of leave earned under it by service prior to 1st April, 1930,	

- 4) When a Government Servant is granted an extension of service and the whole of the leave at his credit on the date of compulsory retirement lapses under the rules contained in the Civil Services Rules (Punjab), Vol. I, Part I, or any other corresponding leave rule and no leave is carried forward on extension of service, the Government for whose benefit the extension is sanctioned will bear the entire charge for leave salary in respect of the leave earned by him during the period of extension, any liability of any Government on that date as shown in his subsidiary leave account being automatically cancelled. When, however, such a Government Servant carries forward any leave on extension of service, such. Liability continues, but only in respect of the leave actually carried forward.
- 5) When a military commissioned officer claims under Note 2 to Fundamental Rule 90 the privilege of drawing the minimum leave salary fixed by military rules in respect of any period of leave earned under those rates before coming under civil leave

rules, such portion of the leave as was actually earned by military service should be debited to the Defence Department.

- 6) The Government which sanctions "Leave not due" will bear the charge on account of such leave in the first instance in all cases but in cases where the Government Servant on return from such leave is transferred to another Government before the "leave not due" taken by him is completely earned by duty, such readjustment of the charge may be made as may be agreed upon by the two Governments concerned.

Note—The Punjab Government, the Federal Government and the Government of Sind have actually agreed that when Government servant who is granted "leave no due" is transferred to another Government before the "leave not due" is completely wiped out by subsequent, duty, the leave salary in respect of the portion of the leave which is not wiped out should be debited to the Government to which he is being transferred.

The Government of North-West Frontier Province has not accepted the corresponding convention. The cases of Government Servants of this Government transferred to the Punjab or vice versa will accordingly be dealt with on their merits.

The following example illustrates how the principle laid down as down above is to be applied in actual practice: —

"A" was granted leave not due cm half average pay for 4 months and was allowed leave salary at Rs. 250, per mensem. On return from leave he has earned only one month leave in terms of average pay when he was transferred under another Government. According to the above criterion only Rs. 500 is adjustable against the original Government and the debit for the balance of Rs. 500 will have to be written back and passed on to the other Government.

- 7) Leave salary in respect of Special Disability leave (ranted to a Government Servant will be tome by the Government which sanctioned-the leave provided that where a Government Servant has served under more than one Government and is granted Special Disability Leave on average pay under rule contained in the Civil Service Rules (Pb.), Volume I, Part I, the actual amount of leave salary drawn by him for the whole period of such leave will be apportioned among the Governments concerned in the proportion in which that leave is debited-to his leave accounts with those Governments.
- 8) The allowances paid to a Government Servant during study leave will be borne by the Government under which he was employed when the study leave was granted.
- 9) The Government, which received or remitted the contribution for leave salary of a Government Servant in Foreign Service should bear the charges for his leave salary in respect of the leave earned by him during such service.
- 10) In respect of Government Servants where the calculations leave in relation to the period of duty is impossible contribution for leave salary is recovered from borrowing Governments. The liability of a borrowing Government to pay contributions to the lending Government ceses when Government Servant is permanently transferred to the former, but the lending Government remains

responsible to the leave salary of the Government Servant in respect of "earned leave" at credit on the date of his permanent transfer to the borrowing Government. This amount of "earned leave" should be exhausted first by the Government Servant before any leave in respect of service after permanent transfer to the borrowing Government is taken by him. The leave salary in respect of any other kind of leave which may be taken by the Government servant after his permanent transfer to the borrowing Government under the leave rules of that Government will be borne by that Government.

Note—In the case of officers borne on joint cadres, allocation of leave salary will be made in accordance with the arrangement mutually agreed upon by the Governments concerned.

III—Incidence of the cost of passages

Deleted.

IV—Incidence of Pensions

- 1) The following rules regulate the adjustment of pensionary charges of Government servants who have served under one Government or more than one Government.

Note—For the incidence of Pensionary charges of Government servants belonging to a Provincial Government employed on Federal Agency duties, see Rule 1.1 (c) of the Civil Services Rules (Punjab), Volume II.

- 2) For the purposes of these rules—
 1. "Length of service" means "length of qualifying service."
 2. Service under a Government includes period for which a Government servant drew pay or leave Salary from that Government.
 3. Deleted.
 4. Foreign Service should be treated as service under the Government, which received or remitted, as the case may be, the contributions for pension in respect of such service.
 5. Compassionate allowances are treated as pensions.
- 3) When pensionary charges are apportioned under these rules between different Governments on the basis of length of service, the following except as provided in Rules 4, should be excluded from the calculation of such service Periods of probation or training during which the Government servant did not hold a sanctioned charge, periods of leave on full pay other than the first four months of each period of such leave and leave on less than full pay and special additions excluding additions in respect of period of war service, vide Rule 13 Of these Rules) to qualifying service of periods during which no qualifying service has been rendered to Government, which are allowed by special rules or orders made by Government (for example. Article 404-A and Note 2 to Article 599 of the Civil Service Regulations, or the corresponding rules of a Provincial Government). The

effect of omitting these periods will be that the pensionary liability in respect thereof will be distributed among the employing Governments in the same proportion as the liability for the rest of the Government servant's service.

- 4) In the case of pensions which are earned by totally service including leave, the pensionary liability, should, subject to these rules, be distributed among the employing Governments in proportion to the periods for which the Government servant concerned has drawn pay or leave salary from each Government.
- 5) When a deficiency in qualifying service is condoned, the period condoned should be reckoned as service under the Government which condones it.
- 6) Deleted.
- 7) Except as provided otherwise in these rules, pensions sanctioned on or after 1st April, 1921, will be adjusted as follows: —
 - a) Payments outside Pakistan: —
 - i. If a Government servant has served under one Government only that Government will bear the charge.
 - ii. If he has served under more than one Government the pension will be divided among the several Governments in proportion to the length of service under each.
 - b) Payments made in Pakistan: —
 1. Pensions sanctioned before 1st January 1942?
 - i. If a Government servant has served under one Government only that Government will bear the pension drawn by him on retirement even though it may be disbursed by another Government.
 - ii. If a Government, servant has served, under more than one Government (other than the Federal Government) before retiring, his pension will be borne by the Government under which he was serving at the date of retirement.
 - iii. If a Government servant has served both under the Federal Government and under one or more other Governments before retiring, the Federal Government will be debited with a proportionate share of the pension determined by mere length of service. The balance will be borne by the Government under which he was serving at the date of retirement or, if that be the Federal Government, by the Government under which he was serving prior to his transfer to the Federal Government.

Note (1)—The initial allocation of a pension made under this rule, shall not be altered subsequently merely by reason of its transfer from a place outside Pakistan to Pakistan or vice versa but see Rule 31.

Note (2)—In the case of Pensions of Government servants transferred from Burma to India/Pakistan before the 1st April, 1937, and retiring on or after that date, service rendered under the Government of Burma before that date should be ignored for the purposes of this rule. The fact of ignoring such service will be that the pensionary liability for

that service will be distributed among the other employing Government in the same proportion as the liability for the rest of the Government servant's Service. The entire pensionary liability in cases of such transfers from Pakistan to Burma is, borne by the Government of Burma. In the case of transfer on or after the 1st April, 1937, liability of the Government or Governments in Pakistan, as the case may be, and of the Government of Burma, will be limited unless settled otherwise by mutual agreement, to the pension earned by service under each.

Note (3)—In respect of pensions sanctioned on or after the 1st April, 1937, for Government servants who have rendered a part of their service in Aden prior to its separation—including in their case any service after separation also—the liability of the Government or Governments in Pakistan, as the case may be, and the Colonial Government should be fixed on the basis of length of service any period of service in Aden for which Pakistan recovered Pension contribution from the Colonial Government in any individual case being allocated service in Pakistan.

(II) Pensions sanctioned on or after 1st January 1942.

If a Government servant has served under more than one Government (including the Federal Government) before retiring, his pension will be divided amongst the several Government in proportion to the length of service rendered under each. Where the pension rules of the Government concerned differ, the charges may by mutual agreement be distributed in accordance with the principles laid down in rule 21.

- 8) Special additional pensions sanctioned on or after 1st April 1921, whether paid in Pakistan or outside Pakistan will be treated as separate items and distributed according to the length of service between the different Governments under which the service by which the additional pension was earned was rendered. The allocation should be based on the total period of service in the lower and upper grades combined, without regard to the period of service by which the additional pension can be earned in any one grade alone (See also rule 10).

Note (1) The Railway, Posts, Telegraphs, Telephones and Defence Departments shall be regarded as separate Governments for the purposes of this rule.

Note (2)—Note 2 under rule 7 applies mutatis mutandis to special additional pensions.

- 9) Wound and injury pensions sanctioned on or after 1st April 1921 will be debited to the government under which the recipient of the Pensions was serving when the wound or injury was received.

Note—The Railway, Posts, Telegraphs Telephonic and Defence Departments shall be regarded as separate Government for the purpose of this rule.

- 10) In respect of pensions sanctioned on or after the 1st April 1921 for Government servants serving the Irrigation Department, whether paid in Pakistan or out of Pakistan the liability of the Federal Government, in respect of services rendered prior to the 1st April 1921, should be fixed in each case in the proportion which the entire cost of the Irrigation establishment debited to federal heads bore to that debited to Provincial or divided heads.
- 11) Pensions sanctioned on or after 1st April, 1921, for Military Officers and other ranks, including those of the Federal Medical Service/Army Medical Corps or Department who have been employed partly under the Defence Department and partly under the Civil Departments of the Federal Government or Provincial Governments, will be distributed in accordance with the principles laid down in rules 7(a) (ii) and 7(b)(iii) of these rules between the Provincial Government or Governments concerned, the Federal Government (Civil Estimates) and the Defence Services Estimates in proportion to the length of service rendered in the Civil Departments of each Government and in the Defence Department. Special additional pensions awarded to Military Officers holding high civil posts will as laid down in rule 8, be distributed according to the length of service by which it was earned under the different Government. These principles will also be applied mutatis mutandis to pensions sanctioned on or after the 1st April, 1921, for civilian Government servants who have been employed partly under the Defence Department, but no share of the pensionary charges of a Civilian Government servant belonging to the Army in Pakistan Reserve of Officers for the period he is called out for military training will be debitable to the Defence Services Estimates, the share being debited to the Government from which the officer drew pay or leave salary for the period in question.
- 12) Civil servants who were placed on military duty during the Great War shall be deemed to have served under the Federal Government for the period of that duty, the pensionary charges in respect of that duty being debited to the Defence Department in the case of pensions sanctioned on or after the 1st April, 1921.
- 13) The pensionary liability in respect of periods of War service rendered by a Government servant prior to civil employment and added to civil qualifying service under the relevant service rules is distributed as follows: —
 - a) In the case of officers and men, who rendered military service in the Great War and are allowed under Article 357-A, Civil Service Regulations, to count such service towards civil pension, subject to a maximum of five years, no portion of the pensionary charge in respect of such added service should be debited to Defence Estimates. The entire charge in respect of the added service is debitable to the Civil Department, the distribution between employing Governments being made in the same proportion as the liability for the rest of the Government servant's qualifying service.
 - b) In the case of surplus officers of the Army who retired under the Royal Warrant of the 25th April 1922, and subsequently obtained civil employment, the pensionary charges in respect of any special addition to Civil qualifying service are debitable to the Defence Department.
- 15) For the purpose of determining the share of pensionary charges between the Federal Government and a Provincial Government, a Government servant who,

during the last three years of his service, served under one Government but was concurrently remunerated by both Governments or who served under two Governments and was remunerated by both the Governments simultaneously, should be considered to have served during this period under each of these Governments, for a period proportionate to the cost which each Government incurred.

- 16)** Pensions of Government servants employed, in the North-West Frontier Province will be adjusted as follows: —
- i. Deleted.
 - ii. Deleted.
 - iii. Pensions sanctioned on or after 18th April 1932, will be adjusted *mutatis mutandis* in accordance with the principles laid down in Rules 7—9 and 11—13, any service in the North-West Frontier Province Administration in departments which have been Provincialised being considered as service under the Government of the North West Frontier Province.
- 17)** The pensionary charges of Government servants who have rendered service in the Railway Department will be adjusted as follows: —
- i. Deleted.
 - ii. Pensions sanctioned on or after 3rd September, 1929, should be distributed between the Railway Department and other Departments or Governments under which the Government Servants served in accordance with the principles laid down in Rules 7 (a) (ii) and 7 (b) (iii).
- 18)** The incidence of pensionary charges of Government servants employed in the Posts, Telegraphs and Telephone Department is determined as follows: —
- i. Deleted.
 - ii. Deleted.
 - iii. Pensions sanctioned on or after 1st April 1935: —

The pensionary charges will be distributed between the Posts, Telegraphs and Telephones Department and other Governments and Departments *mutatis mutandis* in accordance with the principles laid down in Rules, 7, 9, 13, 16 and 17.

- 19)** Deleted.
- 20)** Deleted.
- 21)** In the case of pensions divisible between the Federal Government and one or more Provincial Governments the foregoing rules in so far as they are applicable, are subject to the observance of the following convention, which has been established between the Federal Government and the Provincial Government:

1. "When a pension granted by a Government under its own rules "'s more generous than that admissible under the rules of another Government the latter Government will bear only the proportionate share which would be admissible under its own less favourable rules. This principle will come into operation when there is a divergence in the pension codes of two Governments, and a pension calculated under the normal working of one set of rules is more liberal than -under the other set of rules. It does not take into account any concessions, which may be allowed under the discretionary powers contained in the two sets rules.
2. When a pensionary concession other than the grant of a compassionate allowance or the condonation of a deficiency in qualifying service is granted by one Government under its own rules (irrespective of whether or not they are more liberal than the rules of another Government) that Government will bear the resulting increase in pension, unless any portion of the increased liability has been accepted by the other Government or Government affected. In the event of another Government, agreeing to the grant of a concession, share of the total pension debitable to each Government will be determined on the basis of the length of service under each.

These principles will not apply to military service in respect of any matter in regard to which special orders already exist, e.g., paragraph 192-B, of the Pension Regulations for the Army.

In respect of pensions divisible between themselves, Provincial Governments have by mutual agreement adopted these principles.

Note 1—In the case of a Government servant who has served partly under the Federal Government, and who retires on or after 2nd March, 1938, under the Pension Rules of the Government of the Provincial before completing qualifying service of 30 years and is entitled under the— rule B to a retiring pension the Federal Government a share of his pennon will be calculated according to the following formula—

$$\text{Federal Government's share} = \frac{A}{B} \times \frac{Y}{X} \times C$$

When C = the total pension admissible.

- A** = the number of years of qualifying service under the Federal Government,
- B** = the number of years service which the Government servant would have rendered on attaining the age of 60 years or 30 years service, whichever is less,
- X** = the commutation value at the actual age (next birthday) of retirement of the pension admissible (C) expressed as number of years purchase, and
- Y** = the commutation value of the pension admissible (C) expressed as number of years purchase, at the age (next birthday) of the Government servant (i) at the date on which he would have completed 30 years qualifying service, or (ii) at the date on which he attains the age of 61, i.e., age next birthday after the age of superannuation (assumed as 60 years for this purpose for all classes of Government servants) whichever would have come first.

For the purposes of calculating X and Y reference shall be made to the tables prescribed, from time to time under Rule 7 of the Federal Government Civil Pension (Commutation Rules).

This formula will apply only to retiring pensions of Government servants other than those to whom Article 465- A, Civil Service Regulations would have applied if the Federal Government pension rules were applicable.

Note 2.—In the case of a Government servant in Superior Service who has served partly under the Federal Government and who retires on a retiring pension on or after the 1st April, 194Q, under the pension rules of the Government of Sind before completing qualifying service of 30 years, the Federal Government's share of his pension will be calculated in accordance with the formula under note 1 above.

Note 3. —In the case of Government servants governed by the pension Rules in the Bombay Civil Services Rules, the share of Pensionary charges of the Federal Government for the period of service rendered under that Government will be calculated under those rules.

- 22) For the purpose of determining the share of pensionary charges payable by two or more Governments, the service of the pensioner under the several Governments should be expressed in terms of months, 15 days or more being regarded as a month. When the share of pension debitable to a particular Government comes to less than a rupee, it should be neglected.
- 23) When an adjustment has to be made under these rules between two, or more Governments, it may, except as provided in Rule 28 be made either by the payment in lump or in installments of the commuted value of a pension, or in accordance with any special arrangements which may be concerted between the Governments concerned. The system of lump sum adjustments of pensionary charges by payments of commuted value between the Federal Government and Provincial Governments is not, however, to be applied to pensions, which are subject to revision after retirements. In such cases the adjustments with the Governments concerned should be made as pensions are paid with reference to the actual amounts paid.
- 24) In adjusting pensionary charges between two or more Governments by payment of commuted value, the tables of present values prescribed respectively for officers of non-Asiatic and Asiatic Domicile under Rules 7 of the Civil Pension (Commutation) Rules, should be employed unless the Government concerned mutually agree to employ any other table—
- a) The table prescribed for officer of non-Asiatic Domicile should be used in the case of; —
1. Civil Officers whose domicile at the time of their first appointment to Government service was non-Asiatic and
 2. Officers of the Army Medical Corps, Navy and Departmental and Warrant Officers, whose domicile at the time of their first appointment to Government service was non-Asiatic.

- b)** The table prescribed for officers of Asiatic Domicile should be used in the case of;--
1. Civil Officers whose domicile at the time of their first appointment to Government service, was Asiatic, and
 2. Officers of the Army, Medical Corps and Navy, Departmental and Warrant Officers (including Sub-Assistant Surgeons), non-Commissioned Officers and men of the Army, whose domicile at the time of their first appointment to Government service was Asiatic;
- c)** In respect of the portions of their pensions earned by period of Service under Provincial Governments or Civil Departments of the Federal Government, such other officer of the Defence Department whose pensions are governed by the Civil Service Regulations, should be treated as civil officers for the purposes of clauses (a) (I) and (b) (I) of this rule.
- 25)** The Defence Department's share of a divisible pension should in all cases excepting those falling under Rule 28 be extinguished by credit of the commuted value of that share to Federal (Civil) by debit to Defence, the adjustment being made as and when each case arises. This procedure will have the effect of converting the Defence Department's share of the divisible pension into one relating to Federal (Civil) for all purposes and will not in any way affect the arrangements that may be agreed upon for the adjustment of pensions between the Federal and Provincial Government.
- 26)** The provisions contained in the preceding rule will be applied conversely for the settlement of the civil shares of military pensions, which are not subject to revision after retirement. That is to say, the civil share of a divisible pension debitable to a Province or to the Federal Government (Civil) will be extinguished by crediting the commuted value of that share to Defence by debit to "Federal (Civil)", the adjustment being made as and when each case arises. The Defence Account Officer will report periodically to the Provincial Accountant-General the amount of pensions paid in respect of cases where the arrangements between the Federal and the Provincial* Governments concerned for the adjustment of pensions is with reference to actual payments. This report should also cover cases where a pension which has been adjusted as provided in this rule is subsequently transferred for payment in the United Kingdom.
- 27)** Pensionary charges of officers who have served under the Posts, Telegraphs and Telephones Department and another Department of the Federal Government (with the exception of the Railway Department) will except in cases falling under Rule 28 be adjusted in the following manner. In the case of such a pension sanctioned on or after 1st April, 1938, if the actual monthly pension payments are not made at the Post Office and the Government servant concerned was not borne on the cadre of the Posts, Telegraphs and Telephone Department at the time of retirement, the Posts, Telegraphs and Telephone Department, will be debited with the capitalized value of the share of pension debitable to it according to the length of service rendered in that Department and the entire pension will then become a charge against Federal Government (Civil). In cases in which the actual monthly pension payment are made by the Posts, Telegraphs and Telephone Department, that Department will be credited with the capitalized value of the share of pension which is debitable to the other Departments according to the length of service

principle, and the entire pension will then become a charge of the Posts, Telegraphs and Telephones Department.

In cases where the pensions are divisible between the Posts, Telegraphs and Telephone Department and the Railway Department, the adjustment will be made on the basis of actual pension paid.

- 28)** The system of adjustment between Governments or Departments by payment of commuted value does not apply to pensions payable in England.
- 29)** When a portion of a pension which is debitable to more than one Government is commuted by payment of the capitalized value of a portion of his pension to the pensioners, the amount commuted may be taken as being in absorption or reduction of the shares debitable to the different Government in the order in which those shares rise from the least to the largest amount except in the case of pensions paid by the Embassy of Pakistan in UK, where the amount commuted is taken first in absorption or reduction of the share debitable to Defence estimates :—

Thus if out of pension of Rs. 400 per month which is apportioned as follows: —

	Rs.
Government A	80
Government B	100
Government C	220

Rupees 100 is commuted, the commutation will have the effect of extinguishing the share of Rs. 80 debitable to Government A and reducing from Rs. 100 to Rs. 80 the share debitable to Government B.

The capitalized value of the amount commuted should, in such a case, be debited to Government A and B in proportion to the amounts by which their monthly share of the pension have been reduced.

In respect of pensions which are divisible between the Federal Government and Provincial Government, Federal Government may authorize the debit to its Revenues of the whole commuted value of a portion of the pension not exceeding the commuted value of the share of the pension debitable to it, if the Provincial Government concerned cannot find funds to meet the payments of its share of commuted value.

- 30)** Commutations in respect of pensions adjustable between Bind and Bombay which are paid in Pakistan or by the Embassies of Pakistan will be divided into two portions according to the length of pre-separation and post-separation service of the Government servant, and the portion relating to the pre-separation service will be shared between Bombay and Sind in the ratio of 85: 15.
- 31)** When the payment of a pension which was sanctioned after 31st March 1921, and paid outside Pakistan is transferred to Pakistan, and the transfer involves the payment by one Government of a charge for which another Government is responsible under rule 7 (b) (i) the adjustment of the charge will be effected in

accordance with rule 23. In the reverse case of transfer outside Pakistan of such a pension paid in Pakistan the classification of the payments made out of Pakistan will be the same as it was at the time of the transfer.

V: —INCIDENCE OF LEAVE SALARY AND PENSION CONTRIBUTIONS RECOVERED IN RESPECT OF GOVERNMENT SERVANTS LENT ON FOREIGN SERVICE.

- 1) Contributions towards leave salary and pension recovered on behalf of a Government servant in Foreign Service are creditable to the Government (Federal or Provincial) under which he was permanently employed at the time of his transfer to Foreign Service.
- 2) Contributions towards the leave and pension of Military Officers and other in permanent Military employ, including those in temporary Civil employ, should be adjusted in the Defence Services, Accounts, while the contributions in respect of such Officers in permanent Civil employ should be credited to Civil Estimates. When a Government servant on whose behalf the contributions are received belongs to the Posts Telegraphs and Telephones Department or Railway, the credits should be passed on to the Department concerned.

VI—INCIDENCE OF CHARGES FOR BONUS IN RESPECT OF GOVERNMENT SERVANTS WHO ARE EMPLOYED ON BONUS TERMS AND WHO SERVE UNDER MORE THAN ONE GOVERNMENT.

The Government to which a subscriber to a special Provident Fund originally belongs is primarily responsible for payment of bonus and interest on his subscriptions to the Fund. When the services of a subscriber to such a fund are lent to another Government, the borrowing Government may be required to pay the bonus contribution to the lending Government under such arrangements as may be settled between two Governments concerned.

The recoveries from the borrowing Government shall be classified as reduction of charge under the major head "55—Superannuation Allowances and Pensions-Donation, to Provident Funds".

In the case of Commercial Departments or Undertakings in which the payments of bonus to Special Provident Funds is debited to working expenses the recoveries should be adjusted as reduction of charge under the appropriate head of account concerned.

VII—INCIDENCE OF GRANTS OF LAND AND ALIENATIONS

Provincial Governments receive compensation from the revenue of the Federal Government for all grant of land and assignments or remissions of land revenue sanctioned on or after the 1st April 1921, in favour of officials and non-officials in recognition of exceptional services rendered by them to the Federal Government.

- 1) The value of compensation for grants of land, etc., by the Defence Department should be debited against the Defence Services Estimates.
- 2) *Deleted.*

VIII—Deleted.**IX—INCIDENCE OF FAMILY PENSIONS IN RESPECT OF MILITARY NAVAL OFFICERS.**

Family Pensions in respect of Military or Naval Officer granted under the Army Regulations or the Regulations for the Pakistan Navy whether at the ordinary or other rates are charged to the Defence Services Estimates, even though the officers concerned may have served under Civil Department of the Federal or Provincial Governments. Family Pensions in respect of Military or Naval Officers in Civil-employ, granted under the provisions of section III of Chapter XXXVIII of the Civil Service Regulations or the Superior Civil Services (Extraordinary Pensions) Rules, 1936, or the Central Civil Service (Extraordinary Pensions) Rules or under Chapter VIII of the Civil Services Rules (Punjab), Vol.11 are debited wholly to the Civil Department, Federal or Provincial as the case may be.

X—RENTS TO BE CHARGED FOR RESIDENCE OF ONE GOVERNMENT OCCUPIED BY A SERVANT OF ANOTHER GOVERNMENT

The Punjab Government and Governments of Sind, North-West Frontier Province and Federal Government have mutually agreed that when a servant of one of these Governments occupies by official arrangement, a residence provided by any other of these Governments the latter Government will claim no more than the rent which would be recoverable from the Government servant if he were serving under its administrative control. In other words neither Government is to be called upon to make good to the other the difference between the standard rent and the rent actually recovered.

When Government servants of the Punjab Government occupy residential accommodation provided by Railway Administrations or Railways officers occupy residential accommodation provided by the Punjab Government, recovery of rent will be limited to 6 percent on the capital cost excluding the cost of land, subject to 5 percent of their pay.

XI—INCIDENCE OF GOVERNMENT CONTRIBUTION TO INDIAN CIVIL SERVICE FAMILY PENSIONS

Deleted

XII—INCIDENCE OF EXPENDITURE INVOLVED IN AUDIT AND KEEPING ACCOUNTS.

The following rules govern the incidence of expenditure on Audit and Accounts: -

- i. Under paragraph (1) of the Pakistan (Audit and Accounts) Order 1973 (hereinafter referred to in these rules as the Order), the Auditor General is responsible for the audit of all expenditure from the revenues of the Federation and of the Provinces and of certain accounts specified therein. In conducting such audit the Auditor-General performs a statutory function entrusted to him and the cost of this function is a charge of the federal Government.
- ii. If a Provincial Government requests the Auditor General, to arrange for a more detailed or a local audit of expenditure, transactions or accounts which relate to or form part of the accounts of the Province, the criterion for deciding the incidence of the expenditure involved in such audit is whether or not the Auditor-General agrees

to do the work as part of his legitimate statutory functions. If he does, the cost of the audit should be treated as a charge of the Federal Government since what is involved is an extension of audit for which the Auditor-General is statutorily responsible. The fact that such audit is undertaken in a single Province is not a decisive consideration in the apportionment of cost, as the extent of audit to be conducted in any case is determined by the Auditor-General in consultation with the President.

- iii. The Auditor-General is not responsible ab-initio for the audit of any Accounts mentioned in paragraph (2) of the Order, but when he undertakes the audit of any such accounts he becomes statutorily responsible for the work. In this case also, the cost of audit is a charge of the Federal Government.
- iv. The Auditor-General is not statutorily responsible for the audit of the accounts of local or quasi-public bodies whose accounts do not constitute part of the accounts of the Federation or of any Province. Such audit can be undertaken by the Auditor-General only on a "consent" basis and on such terms and conditions as may be settled between him (after consultation with the President and the Governor of the Province concerned).
- v. Expenditure involved in keeping the accounts of a Province, in so far as the responsibility for keeping such accounts remains with the Auditor-General under Paragraph II of the Order is a charge of the Federal Government. The cost of keeping such accounts of a Province as are covered by the Initial and Subsidiary Accounts Rules issued by the President under Paragraph 11 (2) of the order is a charge of the Province concerned. Similarly, if in any Province the Auditor-General is relieved of the responsibility for the keeping of the accounts of any particular service or Department of a Provincial Government in pursuance of paragraph 11 (2) of the Order, the cost of keeping such accounts will be a liability of the Government of the Province.
- vi. The maintenance of the internal accounts of a department of Province is part of the ordinary duties of Provincial Government and is, therefore, a Provincial responsibility. Thus, if the Auditor-General is asked to scrutinize or advise on the modification of an existing system of internal accounts kept in a department of a Province such work can be undertaken by him on a "consent" basis and on specified terms and conditions as in rule (iv) above.

XIII—INCIDENCE OF THE COST OF POLICE FUNCTIONS ON RAILWAYS INCLUDING THE COST OF PROTECTING RAILWAY BRIDGES.

- 1) Police functions on Railways are divided into three categories: —
 - a) Crime—for which Civil Governments are entirely responsible and the expenses of which these Governments have to pay;
 - b) Order—for which Civil Governments are responsible but the expenses of which Railways have to pay; and
 - c) Watch and' Ward—for which Railways bear both responsibility and cost.

Special requisitions on the police by Railways for (c) must be paid for by the latter; special requisitions for (a) beyond 'what a Civil Government considers 'necessary should also be debited to railways. But Railways cannot be called upon to pay for special

measures under (a) which a Civil Government considers necessary,

- 2) The following rules regulated the incidence of the cost of protecting railway bridges: —
 1. Railway bridges, in common with railway goods and premises will ordinarily be protected by watchmen in the employ of the Railway concerned.
 2. In the event of the replacement of these watchmen by military or police guards: —
 - a) When the services of the military or police guards are placed at the disposal of the Railway at the request of the Railway Administration, the cost of the guards will fall upon the Railway.
 - b) If the substitution is made on general grounds of State Policy and the service is taken over by the Police, Defence Services or other public service department as part of their regular duties, the charges will fall upon the Government and will be debited to Police, Defence Services or the Public department Concerned, as the case may be.

XIV—INCIDENCE OF THE COST OF (1) FORESTS SURVEYS CARRIED OUT BY THE SURVEY OF PAKISTAN AND (2) FOREST MAPS PREPARED BY THAT DEPARTMENT

The rules governing the incidence of the cost of (1) Forest Surveys carried out by the Survey of Pakistan and (2) Forest maps prepared by that department are given in Chapter IX of the Survey of the Handbook of Topography.

XV—INCIDENCE OF THE CHARGES RELATING TO THE MAINTENANCE AND DEMARCATION OF AND DISPUTES OVER BOUNDARIES.

The incidence of these charges is regulated by the following principles: —

A. — Between a Pakistan State and Pakistan (i.e.. Governor's Provinces and Federally Administered Areas).

All charges relating to boundaries will be shared equally by the parties concerned, provided that where a boundary dispute is referred to arbitration, the decision of the arbitrator in respect of costs also should be sought and the costs allocated accordingly and that, where agreement with states in respect of boundaries exist/the allocation of costs will be in accordance with the terms of (hose agreements).

B. — Between a Pakistan State and Foreign Country

- a) Maintenance—Half the maintenance charges should be borne by the Pakistan State, the other half being recovered, as far as practicable, from the Foreign Country, failing which the Foreign Country's share will be borne by the Federal Government.
- b) Demarcation and Disputes—Charges relating to demarcation of boundaries and boundary disputes will be borne by the Federal Government under Entry 3 of the Federal Legislative List, subject to such recovery as may be made from the Foreign Country.

C. — Between A Foreign Country and Pakistan (i. e, Governor's Provinces or Federally

Administered Areas)

- a) Maintenance— Half the maintenance charges will be borne by the Governor's Province or the Federal Government as the case may be, the other half being recovered, as far as practicable from the Foreign Country, failing which, the Foreign Country's share will be borne by the Federal Government.
- b) Demarcation and Disputes—Charges relating to demarcation of boundaries and boundary disputes will be borne the Federal Government subject to such recovery as may be made from the Foreign Country.

D. — In cases where streams or other watercourses form the boundary and where the ordinary principle of median line applies, the Governments concerned (i.e. Foreign Country or Pakistan) will bear the cost of maintenance of the boundary line on its side. Where a separate set of survey marks is maintained by each of the two Governments on its side, the cost of maintenance of the survey marks should be borne by the Government concerned,

XVI—INCIDENCE OF CHARGE IN RESPECT OF GOVERNMENT SERVANTS WHOSE SERVICES ARE LENT BY ONE GOVERNMENT TO ANOTHER FOR SHORT PERIODS NOT EXCEEDING TWO WEEKS WITHOUT BEING FORMALLY TRANSFERRED FROM THE LENDING TO BORROWING GOVERNMENT.

- 1) The Punjab Government and the various Provincial Governments and Federal Government have mutually agreed to the following reciprocal arrangements in respect of short term deputations not exceeding two weeks during which the Government servant concerned will not be transferred formally from service under the lending Government to service under the borrowing Government.
- 2) The cases in which duties of a casual nature are performed by an officer of one Government for another Government, the officer remaining in the employment of his own Government, can be divided into the following two categories: —
 - i. Where the officer is required to devote his whole time and attention to such duties;
 - ii. Where he can perform them in addition to his own duties.
- 3) In cases falling in category (i) referred to above the borrowing Government shall pay travelling allowance and such honorarium as the two Governments concerned may mutually agree for payment to the officer concerned. In addition to this, the borrowing Government should be required to pay the lending Government in respect of the officer's pay and allowances as follows: —
 - a) where the period of deputation does not exceed 7 days the lending Government should recover at its discretion from the borrowing Government, the pay of the lent officer.
 - b) Where the period of deputation exceeds 7 days the recovery to be made from the borrowing Government should, besides the travelling allowance and a suitable honorarium which the two Governments may mutually agree for payment to the officer concerned, also cover the pay, leave and pension contribution of the officer. Instead of making meticulous calculations in each individual case, the additional recovery may take the shape of a lump sum contribution equal to 1.1/4 times, the

pay of the officer which will suffice to cover the pay, and pension contributions of the officer concerned.

- 4) In cases falling in category (ii) referred to in paragraph 2 above, the lending Government should not claim anything on account of pay, leave and pension of the officer, but if the additional duties to be performed are sufficiently onerous, it may ask the borrowing Government to pay a suitable honorarium to the officer concerned.
- 5) Where the period of deputation exceeds 14 days the borrowing Government should be regarded as formally employing the officer and should be responsible for pay and leave contributions, etc., under the rules in the foregoing section of this Appendix.
- 6) In no case will the lending Government appropriate to itself any portions of the honorarium paid to its officer by the borrowing Government.

Note 1—Deleted

Note 2. --- Officers of the commercial departments of one Government lent to another are included within the purview of the above instructions, while an officer of one Government summoned as a witness by a court of law in another Province excluded from their scope.

APPENDIX 5

PART I

[Referred to in P.F. Rules 2.44(a) and 2.45]

General Rules and principles relating to contracts

The following fundamental principles for the guidance of authorities, who have to enter into contracts or agreements, are laid down by the Government—

- 1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.

Note 1—In making agreements with or in favour of any person, firm, company, syndicate, municipality or other public body for any concession, grant or lease of land, of mineral or forest rights, or of right to water power, or of any right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of any easement of concession or the agreements if the rights under it are transferable must be so framed that it will be beyond the power of the grantees or contractors to transfer their rights or any part of them except with the sanction of the competent authority.

All such concessions and agreements will further be subject to any special provisions made by the competent authority to meet particular cases or particular classes of cases.

Note 2.— In all contracts enduring or likely to endure for a period of more than 5 years a provision should, where feasible, be included for an unconditional power of revocation, or cancellation of such contracts by Government at any time⁴ during the currency of the contract on the expiry of six months notice to that effect.

- 2) Legal, financial and audit advice should be taken in the drafting of contracts and before they are finally entered into.

Note.—No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract should be accepted without previous consultation with the Finance Department if expenditure of money or abandonment of revenue is involved thereby for which previous consultation with the Finance Department is required.

- 3) Standard forms of contracts should be adopted wherever possible, the terms to be subject to adequate prior scrutiny. Where a standard form does not meet the requirements of a case and it is necessary to make certain changes therein or -to use an altogether new form, the proposed changes, or the new form, as the case may be, should be referred to the audit and the Law Department for advice. Financial advice may also be obtained, where necessary.
- 4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.
- 5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.
- 6) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted, reasons should be recorded. In selecting the tender to be accepted the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.
- 7) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at the least a written agreement of price.
- 8) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.
- 9) The Accountant-General, Director, Audit and Account (Works) has power to examine contracts, and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.
- 10) The instructions given in the Annexure to this part of the Appendix should be carefully observed in drawing up instruments relating to immovable property.

These principles will apply to all contracts involving expenditure from provincial revenues, and should be carefully observed by all Government servants who have to enter into such contracts on behalf of Government.

ANNEXURE

Instructions to Government servants concerned with the drawing up of instruments relating to Immovable Property

- 1) Many of the old printed forms still in use refer to the Secretary of State for India in Council (hereinafter referred to as the. vendor, lesser, etc)". Whenever such words occur they should be altered to "the Governor of the Punjab (hereinafter called the Governor)" and consequential alterations should be made throughout the draft.
- 2)
 - i. Most standard forms refer to the other party as a single individual,, with the usual particulars of parentage, caste and residence. When the Instrument is in favour of a body of persons, the heading will have to be altered, and particular care is needed to ensure that this is done correctly.
 - ii. In the first place, the exact nature of the body must be ascertained, and the description must be entered in the draft, e.g., "a firm carrying on business in partnership through A, B, one of the partners," or, "a company, association or society incorporated or registered under the provisions of Section of Act, " When the party is a company, the address of the registered office should be given.
- 3) Government servants executing deeds on behalf of Government should distinguish between the powers merely to sign such deeds and the power to grant leases, etc., without references to Government. If the power to make a grant has not been delegated, reference should be given to the orders of Government itself. If the power has been delegated, a reference should be made to the order of delegation.
- 4)
 - i. If a lease is to be executed on behalf of a corporation, there must be either a resolution of the governing body or some other form of authorization, and there should also be an inspection of the articles of association or the bye-laws to show that the execution of the document by the person signing it is in order.
 - ii. When the deed is in favour of an incorporated body the agreement is with the body itself, and should be so expressed. A common mistake is to describe the agreement as being made with the Manager or managing body. Such expression should be avoided.
- 5) When the deed is in favour of a firm, the agreement is with the actual partners trading under the name of the firm, and not in favour of any legal person as apart from the partners individually. For this reason, it is important that the names of the partners should be known and that it should also be known whether the party executing the lease has power to bind the partners. Particular caution is needed when the deed relates to land, as the powers of partners to bind each other in this respect are strictly limited.
- 6) As the standard forms usually provide for execution by a single individual on his own behalf, a copy of the more usual forms of execution for other transactions is attached. The appropriate form should be included in the draft; and, if any

particular difficulty arises, it should be specifically referred to the Solicitor to the Government of the Punjab.

- 7) All references to specified sums of money, terms of years and so on, should invariably be expressed in words, and not in figures. Abbreviations should be used as little as possible.
- 8) Schedules, maps and plans form part of a draft, and should always be included in any draft which is to be sent to the Solicitor to the Government of the Punjab for scrutiny.

FORMS FOB EXECUTION

- 1) (In the case of a Firm):--

Signed by the above-mentioned firm of through _____ partner of the said firm

N.B.—The form of Execution by the Second party a vendee should be one in the appropriate form as follows: —

In the presence of—

Signature

Address

Description

Signature

Address

Description

***Name or names of vendee firm or partner thereof.**

N.B.—The Collector should satisfy himself from a partnership deed or otherwise that the executant has full power as such to bind the firm Section 58 (d) of the Partnership Act, 1932 failing which a special Power-of-Attorney should be demanded from absent partners in favour of the person signing, which should be retained with Government's copy of the conveyance.

- 2) (In the case of a Society): —

The seal of the (the society herein before referred to) was hereunto affixed by virtue of a resolution of the Governing Committee No. dated the day of 19

In the presence of—

Member of the Governing Committee.

Member of the Governing Committee.

Member of the Governing Committee.

3) (In the case of a Company): —

The seal of the Company, Limited, was affixed by virtue of the resolution of the Board No. dated the day of 19

In the presence of—

Director

Director

Secretary.

N.B.—In the case of either a society under Act XXI of 1860 or II of 1912 or a company incorporated under the Companies Act, the Collector should require a copy of the resolution above referred to certified correct (either by one of the members of the Governing Committee of the Society or by a Director or Secretary of the Company, as the case may be) authorizing the particular executant or executants to sign or to affix the seal. It is, however not necessary for the persona mentioned above always to execute the conveyance itself, and it is sometimes not convenient for them to do so in person as it involves all the officers in question appearing before the sub-registrar and bringing with them the seal of the Society or Company. If they so desire they may execute a special Power-of-Attorney authorizing any respectable person—preferably one of their own body—to do all things necessary for the single transactions, viz., "the completion of the conveyance" which will be referred to in the preamble to such Power-of-Attorney. In that case the Power-of-Attorney will require to be executed on, paper stamped, at Rs. 2 and, though it need not be registered or authenticated by the Sub-Registrar, (vide circular No. 49/3076/1/30, from the Inspector-General of Registration, Punjab, dated 7th August, 1933)—the collector may require the same to have been attested under section 85 of the Evidence Act. Where the conveyance is executed by an Attorney it will be presented for registration by the Attorney.

PART II

Authorities competent to execute deeds, contracts and other instruments on behalf of the Governor of the Punjab.

[Referred to in Rule 2.44(b)]

Note—The entries in this list do not confer on the officers mentioned power to conclude any class of contract or agreement but merely power to sign the document in which the contract or agreement is embodied, and so make it binding on Government, after sanction has been given to the proposal by the competent authority. It is essential Oat before signing any document the executing officer as laid down in this list should make certain that the power has been delegated to him to sanction the proposed agreement or contract or, if power has not been so delegated to him, that sanction has been given by the proper authority.

The under mentioned classes of deeds, contracts, and other instruments may be executed by the authorities mentioned opposite each item,

Class of deed, contract, etc.		Authority empowered to execute.
A—AGRICULTURE DEPARTMENT		
1.	Contracts and other instruments relating to house building advance.	Heads of Department and Commissioners of Divisions.
2.	Contracts and other instruments concerned with the lease of land for the purposes of agricultural experiments and demonstrations.	Deputy Directors of agriculture.
3.	Contracts entered into by commission agents, co-operative societies, unions and grain dealers, for the sale of grain and other seeds on behalf of the department of agriculture.	
4.	Contracts and other instruments connected with the lease of land to tenants either on Sash rent or on batai, where the lease is for a period not exceeding one year.	Deputy Directors of Agriculture.
5.	Leases of plots for playgrounds, cricket, tennis and similar purposes in Bagh-e-Jinnah, Lahore.	The Director of Agriculture.
6.	Lease of plots for playgrounds, cricket matches, wrestling matches and other games in the Iqbal Park, Lahore.	The Superintendent of Government Gardens.
7.	Leases of privately owned buildings rented for official purposes such as offices of district staff, godowns, bullock-sheds, boarding houses.	All deputy directors of Agriculture Entomologist, Lyallpur, the Director, Agriculture Engg. Government of Punjab.
8.	Contracts and other instruments concerned with the repairs of lawn mowers and other gardening instruments used in Government Gardens.	The superintendent, Government Gardens, Lahore.
9.	Contracts and other instruments concerned with the carting of material of the Engineering Section of the Agricultural Department.	The Director, Agriculture Engineering, Government of Punjab, Lyallpur.

B—EDUCATION DEPARTMENT

1.	Contracts and other instruments relating to matters connected with the Education Department.	The Director of Public Instructions, Punjab and the Director Technical
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		Education.
2.	Contracts and other instruments in matters connected with all the institutions under the control of Director of Technical Education, Punjab, Lahore.	The Director Technical Education, Punjab.

C—EXCISE DEPARTMENT

1.	Agreements in Form L-37 covering removal of spirit in bond from distillery without payment of duty. (Excise Manual, Volume IV)	Director, Excise & Taxation, Punjab
2.	Licensee's bond in form D-3 (Excise Manual, Volume IV).	
3.	Bond regarding payment of still head duty in arrears – Form D-19 (Excise Manual, Volume IV).	
4.	Licensee's bond in Form B-3 (Excise Manual, Volume IV).	
5.	Agreement for the farming out of fees livable under the Punjab Excise Act, 1914 Form H-29 (Excise Manual, Volume IV).	
6.	Authority for the export in bond of transport in bound of country spirit of Pakistan made foreign spirit or rectified spirit form L-36.	
7.	Bonds regarding the payment of duty on beer at the end of each quarter in Form B-16 (Excise Manual, Volume IV).	
8.	Special bonds in Form L-42-E- for the use of rectified spirit for the manufacture of homeopathic medicines in the Punjab.	
9.	Bonds in form L-48 for the storage and use of spirit denatured under special process for the manufacture of soap.	
10.	Banker's guarantee in form D-19-A regarding removal of spirit without prepayment of still head duty.	

D—FORESTRY AND WILDLIFE DEPARTMENT

1.	Contracts and other instruments relating to matters connected with the administration of	Divisional Forest Officers.
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	forests and the business of the Forest Department, but not contracts relating to the purchase or sale or permanent acquisition of land, provided that the value or amount involved does not exceed Rs. 2,000.	
2.	Contracts and instruments relating to matters connected with the administration of forests and the business of the Forest Department, but not contracts relating to the purchase or sale or permanent acquisition of land; provided does not exceed Rs. 50,000.	Conservators of Forests.
3.	Contracts and instruments relating to matters connected with the administration of forests and the business of the Forest Department, but not contracts relating to the purchase of land; if the amount exceeds Rs. 50,000 but not Rs. 10,000.	The Chief Conservator of Forests.
4.	Petty lease for specified purposes such as water mills, shops, timber depots, up to Rs. 1,000 per annum in each case, for periods not exceeding five years.	Divisional Forest Officers.
5.	Petty lease for specified purposes, such as water mills, shops timber depots, upto Rs. 3,000 per annum in each case for periods not exceeding five years.	Conservators of Forests.
6.	Petty lease specified for purposes, such as water mills, shops, timber depots, upto Rs. 5,000 per annum in each case for periods not exceeding five years.	The Chief conservator of Forests.
7.	Power to enter into forest contract (for disposal of forest produce) and to fix the terms of the contracts.	<ul style="list-style-type: none"> i. Chief Conservator of Forests Rs. 10 lakhs. ii. Divisional Forest Officers in corresponding ranks Rs. 25,000 provided open auction takes place or tenders are invited and highest offer accepted.
8.	Agreement relating to supply of appliances to silkworm rearers.	The Deputy Director Sericulture.

E—HIGH COURT, LAHORE

1.	Mortgage deeds or other security bonds executed	District and Sessions Judges
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	in connection with the employed of persons in the service of Government.	in respect of General Line Establishment; Senior Civil Judges in respect of the process serving establishment; and judge of small cause court in respect of the establishment of the establishment of his own court; the registrar of the High Court for the High Office.
2.	Constructs for hire of buildings for Subordinate Civil Courts.	District and Sessions Judges.
3.	Contracts and other instruments relating to house building advances.	The registrar of the High Court.
4.	Security bonds, mortgage deeds and other instruments executed by Official Receiver, other Receivers and court auctioneers in connection with the furnishing of security for the proper discharge of their duties.	District Judges.

F—DEPARTMENT OF INDUSTRIES AND MINERAL DEVELOPMENT

1.	Contracts and other instruments in matters connected with lease of land in charge of the Directorate of Industries and Mineral Development to Industrial firms and documents connected with the grant of loans and other forms of assistance under the Punjab State Aid to Industries Act, 1935.	The Director of Industries and Mineral Development.
2.	Contracts and instruments relating to the purchase, supply and conveyance or carriage of material stores and machinery.	ii. Director of Industries and Mineral Development (supply wing).
3.	Security bonds for the due performance and completion of work.	ii. Addl. Director (supply wing).
4.	Instruments collected with the conveyance property given as security.	iii. Joint Director (Supply Wing). iv. Deputy Director (Supply Wing). v. Asstt. Director (Supply Wing)

G—JAILS DEPARTMENT

1.	Contracts for the supply of articles for use in jails or regarding the sale of articles manufactured in jail.	The Inspector General of Prisons.
2.	Contracts for the payment of cartage for all jails in the Punjab.	The Inspector General of Prisons.

H—HEALTH SERVICE DEPARTMENT

1.	Contracts for the supply of articles procured in the local market for hospitals (The term hospitals as here used includes the Punjab Mental Hospital).	The Medical Officer incharge of the hospital.
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I—POLICE DEPARTMENT

1.	Contracts for the supply and manufacture of clothing equipment all other supplies.	Inspector General of Police
2.	Contracts for the supply of motor transport for the conveyance of prisoners and police.	
3.	Contracts with officials employed on a temporary basis.	
4.	Assurances of property.	
5.	Contracts for the construction or repairs of buildings by Departmental agency or for the supply of buildings material, up to the value of Rs. 3,500.	Inspector General of Police and Range Deputy Inspectors General of Police.

J—PUBLIC WORKS DEPARTMENT (BUILDING, HIGHWAY, PUBLIC HEALTH, IRRIGATION AND POWER, HOUSING AND PHYSICAL PLANNING)

1.	Instruments relating to the purchase, supply and conveyance or carriage of materials, machinery and stores.	Chief Engineers/Director-General, Housing & Physical Planning.
2.	Instruments relating to the execution of works of all kinds connected with buildings, bridges, road, canals, tanks, reservoirs, embankments and protection works; instruments relating to the Construction of water works, boreholes, sewerage and drainage works and the erecting and the installation of machinery and the working of coal mines.	Superintending Engineer/Director, Housing & Physical Planning. Executive Engineer/ Deputy Director, Housing & Physical Planning. Electrical Engineers and (if the value does not exceed Rs. 2,000) Assistant or Assistant

		Executive Engineer of the Irrigation and Sub-Divisional Officers of the Irrigation Buildings and Highway.
3.	Bonds of auctioneers and security bonds for the due performance and completion of works.	Chief Engineers/ Director-General Housing & Physical Planning.
4.	Security bonds for the due performance of their duties by Government servants whom the officers specified have the power to appoint.	Superintending Engineer/ Director, Housing & Physical Planning. Executive Engineer/ Deputy Director. Housing & Physical Planning & Electrical Engineers.
5.	Lease for grazing cattle on canal banks or roadsides, for fishing in canals, for the cultivation of land under the Irrigation Department and sewage farms; lease of water for Irrigation and other purposes and leases of water power, and instruments relating to the sale of grass, trees of other produce on roadside or in plantations, sewage farms and vacant plots.	Chief Engineers/ Director General, Housing & Physical Planning. Superintending Engineer/ Director, Housing & Physical Planning/ Executive Engineer / Deputy Director, Housing & Physical Planning.
6.	Lease of houses, land or other immovable property, provided that the rent reserved does not exceed Rs. 5,000 a month. This includes leases of private buildings leased for Government purposes.	Chief Engineers/ Director General, Housing & Physical Planning. Superintending Engineer/ Director, Housing and Physical Executive Engineer/ Deputy Director, Housing and Physical Planning.
7.	Instruments connected with the re-conveyance of property given as security.	
8.	Agreement or the recovery of fines on account of driftwood and other timber passing into a canal.	
9.	Agreement relating to the loan of tools and plants to contractors and others.	Executive Engineers.
10.	Contracts and other instruments relating to house building advances.	By the authority competent to sanction the advances.

11.	Agreements relating to the sale of water from Government water supply scheme.	Chief Engineer/ Director General, Housing and physical Planning. Superintending Engineer/ Director, Housing and Physical Planning. Executive Engineer/ Deputy Director, Housing and Physical Planning.
12.	Instruments connected with the collection or farming of tools at bridges or ferries or other means of communication provided by Government.	Ditto
13.	Appointment letters of agreement with officials.	Director General, Housing and Physical planning and chief Engineers.

K—RECLAMATION DEPARTMENT

1.	<p>Contracts and other instruments connected with –</p> <ul style="list-style-type: none"> a) Lease of land. b) Renting of buildings. c) Sale of grass, trees & other garden produce. d) Supply of articles manufactured in Reformatory Schools. e) Sale of articles manufactured in Reformatory Schools. f) Sale of agricultural and garden produce of Reformatory Farms and Reformatory Schools. 	
2.	Instruments relating to the purchase, supply and conveyance of carriage of raw materials and stores.	Director, reclamation and probation, Punjab.
3.	Instruments relating to the execution of works.	
4.	Security bonds for the due performance and completion of works.	

5.	Contracts and other instruments relating to house building advances and advances for the purchase of conveyance such as bicycles.	
6.	Contracts for undertaking sales of unserviceable stores.	
7.	Bonds of auctioneers.	
8.	Contractors connected with the loading and unloading, of Government property, such as furniture, record or stores.	
9.	Instruments connected with the re-conveyance of property and other bonds given as security.	
10.	Security bonds relating to cash security furnished by officials, contractors and others.	
11.	Deeds relating to the rent of private buildings required for official purposes.	Director, Reclamation and Probation, Punjab.

L— LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

1.	Contracts and other instruments connected with the lease of land under the control of the Livestock and Dairy Development Department.	Directors, Livestock and Dairy Development Department.
2.	Lease for fishing in canals.	
3.	Contracts for fishing in other waters.	Extra Assistant Director of Fisheries.
4.	Contracts and other instruments connected with the lease of fishing rights in Government tanks.	

M— TREASURIES ACCOUNTS OFFICER AND AUDIT OFFICERS

1.	Security bonds or mortgage deeds given as security in connection with the employment of officers as treasurers in treasuries and sub-treasuries and agreements entered into with such officers.	Collectors.
2.	Security bonds or mortgage deeds given as security in connection with the employment of treasurers, cashiers or clerks charged with the disbursement of money or custody and handling of securities.	The Head of the office, as defined in Rule 2.26 of the Civil Services Rules (Punjab) Volume I.
3.	Instruments relating to the reassignment of	The Accounts Officer of the

	insurance policies which are assigned to the Governor of the Punjab in accordance with the rules regulating the General Provident Fund.	Fund as defined in the rules of the Fund.
4.	Deeds of re-conveyance of security given by treasurers in treasuries and sub-treasuries.	Collector.

N— MISCELLANEOUS

1.	Contracts and other instruments connected with ferries, dues for grazing cattle in places other than canal banks, fishing, nazul buildings, spontaneous products and minerals the execution of minor works not under the public works Department.	Deputy Commissioner
2.	Contracts and other instruments in matters connected with the lease or sale of land.	Deputy Commissioner, Colonization Officers and Settlement Officers.
		Also in respect of deeds for the lease of areas of land not exceeding five hundred acres, by the assistant colonization Officer and extra assistant colonization officer (Temporary cultivation) in the Nile Bar, the extra assistant colonization officer, Haveli Project, and the Colony Assistant, Sahiwal, the Sub Divisional Officer, Khushab, and the Colony Assistant in the Lower Jhelum Colony.
		Also in respect of deeds relating to sales for sums not exceeding five thousand rupees, by the assistant colonization officer and the extra assistant colonization officer (Temporary Cultivation) in the Nili Bar, the extra assistant colonization officer, Haveli Project and the Colony Assistant, Sahiwal.
3.	Instruments of free grant of proprietary right in land.	Deputy Commissioners, Colonization Officer and Settlement Officer.

4.	Instruments of exchange of land	
5.	Instruments by which property is mortgaged to Government as security for a loan.	Deputy Commissioners.
6.	Lease of accommodation for the storage of agricultural produce.	Deputy Commissioners and assistant Registrars of Co-operative Societies.

O— IN ALL DEPARTMENTS

1.	Contracts for the supply of stores required for the public service which are purchased through the agency of the Directorate of industries and mineral development (Supply Wing)	The Director of Industries and Mineral Development (Supply Wing), Punjab.
2.	Deeds contracts and instruments not mentioned above.	A Secretary to Government

Note: Before executing the contract, the Directorate of Industries and Mineral Development (Supply Wing) should consult the Head of the Department, Concerned.

APPENDIX – 6**[Referred to in Rules 2.48, 3.52 and sub-rule 1 below 7.12]****DESTRUCTION OF RECORDS****PART – I – General**

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith, as may be prescribed by Government with the concurrence of the Accountant General.

a) The following should on no account be destroyed: --

Records connected with expenditure, which is within the statute of limitation.

Records connected with expenditure on projects, schemes, or works not completed although beyond the period of limitation.

Records connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character, until revised.

b) The following should be preserved for not less than the periods specified against them: -

DESCRIPTION OF RECORDS	PERIOD OF PRESERVATION
Register of contingent expenditure sub vouchers relating to contingent charges--	5 Years
<p>i. not exceeding Rs. 25. 1 Year</p> <p>ii. exceeding Rs. 25. 3 Year</p>	Provided that where local check is exercised by Department mental authorities or by Accountant General's Office, sub-vouchers should no be destroyed until audit for the relevant period has been conducted and objections settled.
Detailed budget estimates of an office.	5 Years
Travelling allowance bills and acquittance rolls relating thereto.	3 Years
Service books	5 Years (after death or retirement, whichever is earlier).
Leave accounts of officials.	3 Years

	(after death or retirement).
Cases in which invalid pensions have been sanctioned.	25 Years
Other pension cases	5 Years (after retirement)
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures	2 Years
Mortality return of pensioners	5 Years

- c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Department and Divisional or District Officers may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.
- d) In regard to land presented to Government in the form of rent free lease for specific purposes, the departmental file recording negotiations with the owner of land for such lease should not in the interest of lesser and lessee be destroyed until the land is returned by the Department concerned to the owners or their successors.
- e) Heads of Department are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Accountant General/Director, Audit & Accounts (Works) should be forwarded to him for his concurrence before the destruction is ordered by the Head of Department.
- f) Full details should be maintained permanently, in each office of all records destroyed from time to time.

Part – II SPECIAL RULES RELATING TO DESTRUCTION OF TREASURY RECORDS

- 1) The following Treasury Records may be destroyed, under the written order of the Deputy Commissioner, after the periods noted against each, the periods reckoning from the termination of the official year to which the records pertain.

There is, however, no objection to any of these records being preserved for a period longer than that prescribed here, if it is considered necessary in any case.

	DESCRIPTION OF RECORDS	PERIOD AFTER WHICH TO BE DESTROYED
1.	Advice lists of State Bank of Pakistan. Draft and Government drafts.	6 Years

2.	Application for Supply Bills, Remittance, transfer Receipts or drafts.	Ditto
3.	Budget Estimate	Ditto
4.	Certificate of charge of Treasury	Ditto
5.	Challans for money paid into the Treasury	Ditto
6.	Duplicate lists of revenue money orders received with revenue money order cheque from the post office.	Ditto
7.	Challans of cash paid on account of Income Tax.	Ditto
8.	Deposits Repayment Register	12 Years
9.	Personal Ledger Register	Ditto
10.	Receipts of the Postal Department for money drawn from the Treasury and challans accompanying postal remittance to treasury.	5 Years.
11.	Routine correspondence with Accountant General regarding accounts.	12 Years
12.	Subsidiary registers of receipts and payments	Ditto
13.	Tehsil Siahs (Daily Sheets of Receipts and Payment).	6 Years
14.	Sub-Treasury Day Cash Book (Receipts & Payment.	12 Years
15.	Treasury correspondence with offices other than Accountant General.	6 Years
16.	Indent for Treasury Forms	3 Years
17.	Specimen signature of treasury Officers.	1 Year form the date it cases to be current
18.	Annual Return of mortality of pensioners.	1 Year
19.	Requisition for correction of treasury accounts.	3 Years
20.	Treasurer's register of stamps sold and	12 Years

	discount allowed.	
21.	Invoice of stamp remittances	6 Years
22.	Register of challans issued	Ditto
23.	Register of orders of payment	Ditto
24.	Counterfoils of Tehsildars' cheque	Ditto
25.	Register of retrenchments	Ditto
26.	Banking Ledger of Municipalities	12 Years
27.	Stamp Transactions Statements	3 Years
28.	Annual Stamp returns and reports	6 Years
29.	Monthly return of sale of stamps	Ditto
30.	Monthly statement showing the discount paid on sale of stamps	3 Years
31.	Office copies of Quarterly Certificates of adequacy of postage stamps and postal stationery	Ditto
32.	Annual forecast of all stamps	3 Years
33.	Indent for stamps	1 Year
34.	Single lock stamp registers and double lock stamp registers	12 Years
35.	Register of Kismwar	6 Years
36.	Siah Nawis register	Ditto
37.	Abstract of Municipal Funds	12 Years
38.	Statement of receipts and disbursement of post office	Ditto
39.	Abstract statement of Canal Revenue	3 Years
40.	Memo of vouchers	1 Year
41.	Plus and minus memo. (stamps and opium)	25 Years
42.	Plus and minus memo of Deposits	Ditto

43.	Statement of Sheriff's Petty Account	6 Years
44.	Office copies of cash accounts and lists of payments	6 Years
45.	Treasury irregularity statement	3 Years
46.	Original Tehsildari Letters of credit and counterfoils	3 Years
47.	Notice of New Cheque Books	On receipt of 2nd notice
48.	Correspondence regarding refunds	6 Years
49.	Notice of closure of treasuries	1 Year
50.	Form B.M. 31	1 Year
51.	Clearance Registers of treasuries	6 Years
52.	Letters of the Accountant General authorizing payment of –General Provident Fund and other. Funds (Final Payments).General Provident Fund and other Funds (Temporary Advances and insurance premia).	6 Years
	Scholarships House Building Advances	Period of sanction 10 Years or until the whole amount of principal and interest accruing thereon is recovered.
53.	Letters of credit issued in favour of various Departments.	1 year from the date on which the period of the currency expires.
54.	Retrenchment slips received from the Audit Office.	1 Year
55.	Treasury Dak Books	1 Year
56.	Office copies of Telegrams	Ditto
57.	Pay slips	Ditto
58.	Pre-audit Bills Slips	Ditto
59.	Money Order acknowledgements in respect of Pensions.	3 Years
60.	Discharged or cancelled treasury bills	10 Years after the date of their payment or cancellation by renewal sub-division, etc.

61.	<p>Correspondence –</p> <p>a) Pension arrear claims, file of</p> <p>b) Miscellaneous, files of</p> <p>c) Used up pension certificates in lieu of which fresh ones were issued, files of.</p>	<p>3 years</p> <p>Ditto</p> <p>Ditto</p>
62.	Lists of cheques and R.T. Rs. Drawn	Ditto excluding the year of issue.
63.	Lists of cheques and R.T. Rs. Cancelled	Ditto
64.	<p>Authorities issued by A.G/CMA&P or other audit offices for payment of all kinds of pensions with connected papers e.g. descriptive rolls etc.</p>	<ol style="list-style-type: none"> 1. In ordinary cases, 3 Years after the accounts to which they relate have been settled. 2. When a pensioner has not drawn pension for consecutive years 3 years from the date of last payment. Roll to be returned to the A.G/C.M.A & P., etc. thereafter. 3. When no claim to arrears is received from the pensioner's death 3 years from the date of death. Roll to be returned to the A.G/C.M.A. and P. thereafter.
65.	<p>Old pension payment orders and disposed of cases regarding payment of arrears of pensions of deceased pensioners to their legal heirs.</p>	3 Years
66.	Indent of cheque forms (Civil and Public works Department.	Ditto
67.	Requisition Forms for public works cheque and receipt Books	Ditto
68.	Daily account of payments and receipts received from the banks.	6 Years
69.	Review on working of treasuries	12 Years
70.	Counter foils of cheques	3 Years
71.	Receipt Books	Ditto
72.	Treasury pass books.	Ditto

73.	Requisition form for Tehsildar cheque books and their acknowledgement by the officer concerned.	3 Years (the acknowledgement should be destroyed on receipt of a subsequent acknowledgement).
74.	Letters sanctioning grants to District Boards, municipalities, scholarships, gratuity, provident fund, etc.	6 Years. Sanction of a permanent nature should be preserved till their currency.
75.	Inspection notes on treasuries and sub treasuries	1 year after final disposal.
76.	Statement of arrears of pension due to heirs of deceased pensioners.	3 Years
77.	Forwarding letters of Pension Payment Orders, issued by the Accountant General, Punjab.	1 year
78.	Departmental sanctioning orders of pensions.	3 years
79.	Statement of lapsed deposits	6 years
80.	List of loan applications	2 years
81.	Loan notifications	10 years
82.	Intimation of stopped securities in connection with the conversion of old loans into new loans or the discharge of old loans.	Ditto
83.	Instruction in connection with new loans on discharge of old loans.	Ditto
84.	Other correspondence of ephemeral nature.	1 year
85.	Advices of enfacement or cancellation of payment of interest on G.P. Notes.	2 years
86.	Acknowledgement of script and interest payment orders.	5 Years
87.	Register of War Bonds received for conversion.	3 years
88.	Application for conversion of securities and acknowledgement of receipt of securities tendered for conversion.	Ditto

89.	Register of securities tendered for renewal, consolidation for sub-division.	10 years
90.	Register of interest Warrants.	10 years
91.	Payment order of coupons of bearer bonds at a sub- treasury.	20 years, or until interest ceases to be paid from the sub treasury.
92.	Register of bonds registered for payment of coupons at a treasury.	29 years
93.	Register of coupons paid.	1 year
94.	Detailed list of bonds of which the coupons are payable at a treasury.	Ditto
95.	Register of promissory notes enfaced for payment of interest at a treasury.	Ditto
96.	Detailed list of notes enfaced for payment of interest at a treasury	Ditto
97.	Register of payment of interest	Ditto
98.	Payment order of interest on promissory notes at a sub treasury.	20 years or until interest ceases to be paid from the sub treasury
99.	Acknowledgement for securities tendered for renewal consolidation or sub division.	3 years
100.	Register of Government securities deposited for safe custody.	10 years
101.	Application for safe custody of Government promissory notes	2 years
102.	Acknowledgment of receipt of Government promissory notes received for safe custody at the treasury	1 year
103.	Ledger account of Government promissory notes.	10 years
104.	Check register of pay bills of Officers	Thirty five complete account years
105.	Return of income tax under section 21 of the income tax Act of 1922	Three complete account years.
106.	Statement of inspections and surprise visits to treasuries and sub treasuries	One complete account year.

107.	Circulars of permanent nature.	Not to be destroyed
108.	Circulars and General letters other than above.	5 years after their currency
109.	Deposits receipt registers	35 years
110.	Statement of advances	35 years after recovery.
111.	Treasury Cash Books.	35 years
112.	Register of powers of attorney.	Ditto
113.	Check Register of pensioners whose pension is debited to "Defence".	3 years after expiry of all pensions entered in the register.
114.	Check register of payments by money order	Ditto
115.	Pension circulars	5 years after their currency
116.	Diary and dispatch register	3 years
117.	Register of Gold, bullion, currency and after valuables kept for safe custody in double lock but frequently taken for.	3 years after final return of all valuables entered therein or 3 years after these have been transferred to new register and Checked by Audit party.
118.	Register of valuables kept in safe custody so taken out frequently	3 years after final return of all valuables entered therein or 3 years after these have been transferred to new register and checked by audit party.
119.	File relating to papers circulated with valuables.	3 years after final return of all valuables.
120.	Registers of chequebooks, receipt books, refund voucher books kept in double lock.	3 years after the register is finished and all chequebooks, etc. entered therein have been issued.
121.	Register of padlock.	Till the padlocks entered therein exist.
122.	Check register of transfer adjustments between central and provincial Government	12 years
123.	Register of state bank deposits central and provincial.	6 years
124.	Office copy of Daily advice/drawing schedule/delivery sheet issued on the	6 years

	state bank of Pakistan for payment of voucher, by treasury /sub treasury	
2)	The following item of records may be added to the list of the destructible record in the following manner:--	
1.	Public bonds held in public debt office.	10 years from the date mentioned in clauses (a) (b) and (c) of sec. 18 of the securities Act, 1920.
2.	Heirship certificate	3 years

APPENDIX 7

Statement of the relations of audit with the Punjab Government

Deleted

APPENDIX 8*[Referred to in P.F.R. 3.24 (ii)]*

List of periodical and occasional returns submitted by treasury officers to the Accountant General, Punjab.

Serial No.	Name of return	Due date
1	2	3
1.	Clearance register of deposits	July each year.
2.	Statement of deposits due for lapse to Government	Ditto
3.	Annual indent for civil and public works Department cheque books and receipt books	30th April
4.	List of all pensioners (who retired as officer) drawing pension from the treasury, whose death reports have been received within the preceding 12 months	1st week of September
5.	Figures of sale-proceeds of postage and service stamps	4th of the following month

APPENDIX 9

[Referred in P. F. B. Rules 3.23, 3.50 and 3.51.]

Rules framed by the Federal Government for the supply and distribution of stamps.

[The portions placed in () contain orders or references to orders issued by the Punjab Government or other authorities under the various rules in this Appendix].

Extent of Application—These rules apply, to the extent set forth herein, to all classes of stamps, and to all the Provinces (including all Acceding States) and the Centrally Administered Areas including Islamabad Territory, in respect of postage stamps only; provided that the application of Rules 13 to 38 is limited in the Governor's Provinces to postage and other stamps that are the property of the Federal Government unless the Government of any such province elects to extend them in whole or in part to stamps, judicial or non-judicial, , that are the property of the Provincial Government.

[Provisions of rules 13—38 have been extended by the Punjab Government to non-judicial and court-fee stamps that are the property of the Punjab Government].

Explanations—For the purposes of these Rules:—

1. "Central areas" include centrally administered areas. Acceding States, Tribal Areas, etc.
2. The term "postage stamps" except where expressly otherwise provided, will include "postal stationery*".
3. The expressions "stamps" and "non-postal stamps" except where otherwise expressly indicated, will include Match Excise Banderols and Central Excise Revenue Stamps (including tobacco excise labels).
4. The word "Corporation" means the Pakistan Security Printing Corporation Limited, Karachi.
5. The term "depot" except where expressly other wise stated, will mean a "treasury" functioning in a district.
6. The term "branch depot"* except where expressly otherwise stated will mean a "sub-treasury" functioning in a Sub-division or Tehsil.

PART I—PRINTING AND SUPPLY

A—Security Priming Corporation

- 1) Postage stamps, match excise banderols, tobacco excise duty labels and all revenue stamps, both judicial and non-judicial, which forms sources of Government revenues, shall be printed only at the Security Printing Corporations, at Karachi.
- 2) Deleted.

- 3) The Director General Pakistan Post Offices appoints an officer as Controller of Stamps who works under the immediate control and directions of the Director General, Pakistan Post Offices.
- 4) These Rules do not regulate the administration of the Corporation by the Managing Director. Such administration shall be regulated by the rules and orders, both general and special, issued by the Board of Directors with the concurrence of the Government of Pakistan from time to time.

B—STAMP STORES

- 5) Attached to the Corporation shall be a Stamps Stores at Karachi under the charge of the Deputy Controller of Stamps.
- 6) The Stamp Store Karachi shall ordinarily maintain a reserve stock of stamps and postal stationery based on the probable monthly consumption as follows:—

	Maximum (Months)	Minimum (Months)
I. Postage stamps—		
1. Postage stamps	6	3
2. Postal stationery	3	2
II. Non-postal stamps which form sources of Federal Revenues.		
1. Adhesive stamp	6	3
2. Impressed stamps	6	3
3. Match Excise Banderols	3	2
4. Tobacco Excise Duty Labels	6	3
5. Central Excise Revenue Stamps	3	2
6. Passport & Visa Stamps	3	2
7. D.P. Adhesive Stamps	3	2
III. Non-postal stamps which from sources of Provincial Revenues.	As may be settled between the Provincial Government Concerned and the controller of stamps.	

Note: In the case of item I (1) and II (1), (2), (3), (4), (5), (6) & (7) if the annual consumption is very low the maximum stock may be increased to 12 months consumption at the discretion of the controller of stamps.

(It has been settled with the controller of stamps, stamps store, Karachi, that the reserve stock of non-postal adhesive and impressed stamp to be maintained at the central stamp store for the Punjab province shall be equal to three months probable requirements of the treasuries in the province).

7) ***Deleted.***

C -- Forecasts; etc

8) The controller of stamps shall be responsible for regulating the supply and arranging the storage of all kinds of stamps to central areas. As regards Governor's Province his responsibility will be confined to supplying the stamps that are required by the Provincial Government.

9)

- i. To enable the Corporation to provide for adequate stocks of raw materials (e.g. paper, ink etc.) a consolidated forecast shall be sent to the controller of stamps, Karachi, not later than the 15th September each year in the form prescribed under rule 9 (ii) by the officers noted below: -
 - a) Officer in charge of local depots in centrally administered area will send a forecast in respect of non-postal stamps (Excluding Match Excise Duty Labels and passport & Visas Stamps, which should also include the requirements of branch depots, if any.
 - b) Officers appointed by the Provincial Government will send their forecasts in respect of non-postal stamps with which they are concerned after obtaining the necessary information from the various local depots.
 - c) Officers appointed by the Federal Government (vide note below), will send their forecasts in respect of Match Excise Banderols, Central Excise Revenue stamps and tobacco excise duty labels, after obtaining the necessary information from the local depots concerned.
 - d) Officers-in-charge of local depots in central areas and Governors Provinces both will send a forecast in respect of Passport & Visas stamps to the controller of stamps, Karachi.
 - e) The Officer-in-Charge of Stamps stores at Karachi will send to the Controller their forecast in respect of postage stamps, both public and service, duly taking into account the supplies made to local depots, stock in hand, and supplies received/expected from the corporation.

Note: The following officers shall be deemed to be "an officer appointed by the Federal Government" in respect of the Provinces or area noted against each for the purpose of submission of forecasts and indents for Match Excise Banderols.

1. The collector of central excise, land customs, Lahore Punjab & N.W.F.P.
2. The collector central excise Karachi and Lasbella.

3. The collector central excise & land custom Hyderabad, Sind & Baluchistan.

ii. All forecasts shall show in separate columns for which denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in hand on 1st July the estimated issues for current financial year, and the forecast of stamps which the stamp store will be required to supply during the ensuing year.

i. [The Board of Revenue, has been appointed by the Punjab Government as the Officer referred to in rule 9 (i) (b). All correspondence on the subject should be addressed to the Board of Revenue].

ii. [The Postmaster-General, Punjab is the head of Postal Circle in the Punjab.

10)

i. Indents for replenishment of stock shall be prepared as below by officers in charge of local depots—

a) In respect of non-judicial and impressed court fee stamps of the denominations of Rs. 25 and above, all non-judicial adhesive stamps (other than 15 paise, 40 paise & 80 paise revenue stamps) adhesive court-fee stamps of the denominations of Rs 5 and above, annually to meet the estimated consumption during the twelve months as specified below: -

Indenting Officer's province or area	Latest date before which indents should reach the stamps store Karachi	Year covered by the indent.
Karachi, Sind & Baluchistan.	28th February	Year commencing from 1st July following.
N.W.F.P. Punjab & Gilgit.	30th June	Year commencing from 1st November, following.

In respect of postage stamps (Punjab and Service) of the denomination of Rs. 5 and above, the officer-in-charge of local depots in all Governor's Provinces and Federal areas shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1st October following so as to reach the stamp store not later than the 15th July each year, together with their indents for the quarter ending March for postage stamps of the denominations lower than Rs. 5 and for postal stationery:-

b) In respect of all non-postal stamps other than those mentioned in (a) above (c) below, to meet four months estimated consumption as specified below:-

<i>Period covered by the indent</i>	<i>Latest date before which indents should reach the stamp store.</i>
1st July to 31 st October	28 th /29 th February.

1st November to 28th/29th February.

30th June.

1st March to 30th June

31st October.

Note:--The latest date by which indent for non-postal stamps referred to in (a) and (b) above should be submitted by officers-in-charge of local depots to the officer appointed under rule 9 (i) (b) shall be fixed by the provincial Government concerned.

- c) In respect of match excise banderols, postage stamps of denominations less than Rs. 5 and postal stationery not later to meet the estimated consumption during the next quarter.
- d) In respect of Central Excise Revenue Stamps (including Tobacco Excise Duty Labels) to meet the estimated consumption during the next quarter as specified below:--

Period covered by the indent	Latest date before which indents should reach the stamp store.
1st July to 30th September	30th April.
1st October to 31st December	31st July.
1st January to 31st March	31st October.
1st April to 30th June	31st January.

- e) In respect of passport and Visa stamps, Insurance Fee Stamps, Central Excise Revenue stamps and Tobacco Excise Duty Labels, annually to meet the estimated consumption during the twelve month commencing from 1st October so as to reach the stamp store, Karachi, not later than 15th of July, each year.
- f) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required or not: --
1. the balance in the local depot, on the first of the month in which the indent is due for sub mission,
 2. the quantity due against previous indents pending compliance with the stamps store,
 3. the quantity sold during the preceding year or four months or quarter according as the indent covers the requirement for a year of four months or a quarter, respectively, including issue to branch depots.
 4. the quantity required for next year or four months or quarter, as the case may be, including the reserves, land.
 5. the quantity passed by the scrutinizing officer.
- ii. Indents for postage stamps, passport and Visa stamps and D.P. Adhesive Stamps should be sent to the stamps store for scrutiny and supply: those for non-postal

stamps and central excise revenue stamps (including Tobacco excise duty labels) and match excise banderols being submitted to him through the officer appointed under rule 9 (i) (b) and 9 (i) (c), respectively.

[For rules prescribed by the Board of Revenue for the preparation and submission of indents for non-postal stamps see chapter 2 of part III of the Punjab Stamp Manual].

- 11) The Officer Incharge of the Stamps Stores shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for Governor's Provinces, however, he will comply with indents as received without question, if he has the necessary stocks in hand.
- 12) The Officer Incharge of the Stamp Stores shall furnish the officers mentioned below with copies of invoices relating to the issues during each month to each local or branch depot: --
 1. the heads of postal circles – copies of invoices relating to supplies of postage stamps; and
 2. the officers appointed under Rule 9 (i) (c) copies of invoices relating to supplies of Match Excise Banderols, Central Excise Revenue Stamps including Tobacco Excise, Duty Labels.

The copies of invoices should reach the officers noted above not later than the 15th of the month following that in which the supply is made.

(Invoices pertaining to non-postal stamps are sent to the Board of Revenue by the Controller, while those relating to postal stamps are forwarded by him to the Post Master General, Punjab, direct).

PART II—DISTRIBUTION, CUSTODY AND SALE
A—LOCAL DEPOTS AND BRANCH DEPOTS AND
STOCKS TO BE KEPT

- 13) Every treasury, including the treasuries attached to political agencies, shall be a local depot for the custody and sale of stamps of all descriptions. Provincial Governments and local Administrations may establish local depots at places where there is no treasury.

Provided that Match Excise Banderols, Tobacco Excise Duty Labels and Central Excise Revenue shall be stocked at the local and branch depots selected by the Provincial Governments and Local Administrations for the purpose,

(In the Punjab no local depot has been established at a place where there is no treasury).

- 14) Each local depot shall, unless the Provincial Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of (a) three months in the case of postage stamps, and other stamps which are the property of the Federal Government, Tobacco Excise Duty Labels and Match Excise Banderols and (b) four months in the case of non-postal stamps in addition to the stocks required for the quarterly or four monthly or annual consumption as the case may be. The Provincial Governments may direct that the supply to be

maintained either generally or in respect of any particular kind of stamps or in certain local depots, shall be equal to the probable consumption of such other periods as they deem expedient.

(Each local depot in the Punjab is required to maintain a reserve Stock of postage stamps, postal stationery and non-' postal stamps of all denominations not less than the probable consumption of three months, in addition to the stock required for the quarterly or annual consumption for which indents are submitted quarterly and yearly respectively).

- 15)** Should the supply of stamps in any local depot run short before the receipt of the supply from the Stamp Store, Karachi, the officer-in-charge of the local depot should indent for a supply from a neighboring depot, sending a copy of the indent to the Deputy Controller of Stamps., Karachi, or to the officer appointed by the Government concerned under Rule 9 (0 (b) or 9(0 (c) as the case may be , who controls the supply of stamps required.

(Also see rules 22 to 30 of the Indent Rules, Chapter 2 of Part III of the Punjab Stamp Manual).

- 16)** Emergent indents on neighboring depots as authorised in Rule 15 may ordinarily be made on a depot in the same province or administration. If the depot is in another province or administration, the general or special orders both of the Provincial Government or local administration controlling the supplying depot and of the Provincial Government or local Administration controlling the indenting depot will be necessary.

(Also see rules 22 to 30 of the Indent Rules, Chapter 2 of Part III of the Punjab Stamp Manual).

- 17)** Subject to the proviso to Rule 13, every subordinate branch or tehsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from depot in the same station as the branch depot, the Provincial Government or Local Administration may direct the closing of the branch depot, provided that without the previous sanction of the Government of Pakistan the Provincial Government or Local Administration may not order that the maintenance of a stock of postage or Central Excise Revenue Stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

- 18)** The supply to be kept in a branch depot should be not less than the probable demand for (a) three months in respect of postage stamps 'and other stamps which are the property of the Federal Government; Tobacco Excise Duty Labels and Match Excise Banderols and (b) four months in respect of non-postal stamps which are the property of the Provincial Government but the Chief Controller Revenue Authority appointed by competent authority for the purposes of the Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period, instead of three months in respect of postage stamps, and other stamps which are the property of the Federal Government, arid of Central Excise Revenue Stamps (including Tobacco Excise Duty Labels) and Match Excise Banderols and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept upto this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

(See rule 34 of Chapter 2 of Part III of the Punjab Stamps Manual. The stock of stamps at each branch depot should never be less than sufficient for one month's nor more than sufficient for two months average consumption).

- 19)** As soon the number of stamps in the branch depot not receiving its supplies direct from the Stamp Store, Karachi, falls below the number issued from the depot in the preceding four months, the officer-in-charge of the depot shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for all denominations of stamps, whether a supply is required or not the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented, for, which should be approximately one-half of the quantity sold in the preceding four months.. The period of "four months" and "two months" in this Rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Stamp Act, 1899, to such other period as it may deem expedient.

(Branch depots in the Punjab shall be so supplied with stamps that ordinarily the balance of stamps in. each branch 'or depot should never be less than sufficient for one month's nor more than sufficient for two months' average consumption. Rule 34 of Chapter 2 Part III of the Punjab Stamp Manual).

- 20)** Branch depots authorised to receive supplies direct from the Central Stamp Store, Karachi, should keep as reserve stock quantities approximating to the consumption of (a) three months in the case of postage stamps and other stamps which are the property of the Federal Government, Tobacco Excise Duty Labels and Match Excise Banderols and (b) four months in the case of non-postal stamps in addition to the quarterly or four-monthly or annual demand.(No branch depot in the Punjab is authorised to receive supplies of stamps direct from the Stamp Store).

B—ACCOUNTS, RETURNS, STORAGE, ETC

- 21)** As soon as possible after the arrival of supply of stamps from the Stamp Store, Karachi, or from another local depot, the officer-in-charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of-tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with Rule 22. Where the treasury is the local depot, the boxes or packets should invariably be placed immediately on –arrival in the strong room of the treasury-and there opened, one at a time, in the presence of the Treasury Officer, who must be watching all the time the boxes or packets being opened and then-contents examined and counted. In no case must-a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 26. The number and value of stamps receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

(Also see rules for the despatch and receipt of stamps, in Chapter 3 of Part III of the Punjab Stamp Manual).

- 22)** The Provincial Governments and-Local Administrations may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a

local depot, and as to the descriptions of stamps which the officer-in-charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer-in-charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before the receipt. Thereafter, he shall be deemed to have been taken over on behalf of the Government or Department whose source of revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the consignor shall be exonerated from the liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Director General Pakistan Post Offices, that the discrepancy occurred period the despatch of stamps from the stamp Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer-in-charge both to his administrative head and to the Controller of Stamps, Karachi, for investigation. The inside- wrappers (all complete) of packets of stamps which bear the initials of the officers through whose hands the- packets passed before issue from (fee Stamps Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

(Also see rules, for the despatch and receipts of stamps. In Chapter 3-of Part 111 of the Punjab Stamp Manual).

23)

- i. In respect of supplies of non-postal stamps (including Match Excise Banderols and Central Excise Revenue Stamps) the Deputy Controller of Stamps, Karachi, shall send an invoice in triplicate to the local depot to which supplies are sent from the Stamp Store, Karachi showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied.
- ii. The original copy of the invoice will be retained in the local depot and the duplicate returned to the Deputy Controller of Stamps, Karachi, with the acknowledgement of the officer-in-charge of the local depot, ordinarily not later, than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps,
- iii. The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under Rule 9(i) (b). The acknowledgement of the officer-in-charge of the local depot shall read as follows: —

"I certify that the stamps invoiced above have been duly checked on receipt in accordance with the Rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs..... (in words)."

- iv. Invoices relating to supplies to branch depots shall be returned to the Deputy Controller of Stamps, Karachi, as they may be, and to the officer appointed

under Rule (i) (b) through the officer -in-charge of the local depot concerned who shall countersign them.

- v. A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under Rule 9 (i) (b) and (c) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps dispatched during the previous month together with spare copies of all relative invoices and a summarized statement showing the amount of each invoice.
- vi. On receipt of the relative acknowledged copies of invoices from the local depots, the officer appointed under Rule 9 (i) (b) and (c) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjusting against the balances of the Provincial Government concerned by credit to the Federal Government, the credit being passed on to the Accountant General-Posts, Telegraph and Telephone, Lahore, through the exchange account.
- vii. It shall be incumbent on the part of the officer appointed under Rule 9 (i) (b) and (c) accepting the dept to see that copies of invoices are submitted to him by the officers-in-charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

Note—The procedure enunciated in Rule 23 above will not apply, to local depots in Federal Areas obtaining supplies of non-postal stamps from the Stamp Store, instead the procedure laid down in rule 24 shall apply to such depots.

- 24) In respect of supplies of postage stamps and other stamps which are the property of the Federal Government, the Deputy Controller of Stamps, Karachi shall send an invoice in triplicate furnishing the details referred to in Rule 23 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot and the duplicate and triplicate returned to the Deputy Controller of Stamps, Karachi, with the acknowledgement of the officer-in-charge, of the local depot in the form stipulated in Rule 23. Officers-in-charge of branch depots getting their supplies direct from the Stamps Depot at Karachi shall return the duplicate and the triplicate-copies to the Controller of Stamps, Karachi, through the officer in-charge of the local depot concerned who shall countersign them. The acknowledged duplicate copies of invoices shall be collected by the officer of the Deputy Controller of Stamps, Karachi, and the triplicate copies sent to the Accountant-General. Posts, Telegraph and Telephone, Lahore.
- 25) If any of the stamps received are found unfit for issue due to faulty manufacture they should be returned at once to the Deputy Controller of Stamps, Karachi. The Corporation will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with Rules 48, and 54 (b) and the rules framed by Provincial Government under Rule 49.

(Also see rules issued by. the Punjab Government under rule 49, as contained in

Chapter 7 of Part III of the Punjab Stamp Manual).

- 26) Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer-in-charge arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer-in-charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as the values compared with quantities, shall be verified and initialed by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed there from, nor shall any entries be allowed to be made therein except in the presence of the officer-in-charge.

(Also see rules for the despatch and receipt of stamp in Chapter 3 of the Part III of the Punjab Stamp Manual).

Note: In all cases where stamp registers have to be checked; the check of Quantities-against values is a very important one; the correctness of value-must be tested-in detail either, by-actual multiplication or by use of correctly prepared scales, and this check should never be omitted. This remark-applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 percent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

C—SALES

- 27) The treasurer, or such other officer as; the district officer, may direct, shall be the ex-officer vendor of all descriptions of stamps, in each local depot. Except as provided in the note-below or in rule 33, sales to Government Departments public or to licenced vendors shall not be made direct from the stores under double lock, such sales being made by the ex-office vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following Rules.

Note—The officer-in-charge of such local depots, in the province of Sindh, if he have no Hazur treasuries, may issue postage stamps from the double lock store for sale to the public or post offices.

(“Ex-Officer vendor” in the Punjab means the contracting treasurer for the time being of the treasury at the headquarters of a district or his agent).

- 28) The stock to be made over to ex-officer vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The ex-officio vendor will maintain a register of receipts into and issues from single lock in the same form as the double lock register and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balance in his hands, an average month's consumption and the

quantity required. When this indent is presented to the officer-in-charge, he will examine the single lock register and check the correctness of the arithmetical calculations-made therein. If he approves the indent, he shall then give out the quantity required from the store, under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date but when it is necessary to make issues more than one in one day, the prescribed checks and need be applied at each time of issue only to give particular descriptions of stamps given out from double lock. There shall be fortnightly verification of the balance of stamps in the hands of the ex-officio vendor unless the Provincial Government or Local Administration desires that such verification should be more frequent in the local depot of the province or area concerned, e.g., on every day on which stamps are issued to the stamp vendor from double locks.

Note.---The Provincial Governments and Local Administrations may reduce the period at one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

(The limits up to which treasurers of District treasuries in the Punjab are permitted to hold stock of stamps in their separate custody in single lock are given in P.F.-R. 3.5).

(Also see rules prescribed by Punjab Government for verification of stamp balance in double and single locked treasuries and sub-treasuries. The Punjab Government have prescribed a surprise monthly verification of stamps in the single lock in charge of the ex-officio vendor, vide nfte3, Chapter 4 of part III of the Punjab Stamp Manual).

29) From the stock so made over to his charge and kept by him under single lock the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash he shall sell maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Provincial Government or Local Administration may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the various descriptions of stamps namely non-judicial, court-fee, postage. Passport and Visa, D.P. Adhesive Match Excise Banderols, Central Excise Revenue Stamps, Tobacco Excise Duty Labels, Insurance Fee Stamps, Defence (or National) Saving Stamps, etc., being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer-in-charge of the depot.

Note.—This rule shall remain in force at the local and branch depots to which the Provincial Government or Local Administration concerned do not extend the provisions of Rule 29-A.

(The ex-officio vendor shall maintain the single lock register in form Financial Commissioners, stereo Nos. 91-105 (b) in English or Urdu).

29-A. From the stock so made over to his charge and kept by him under single lock, the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. Challans, separately for each class, i.e. non-judicial Court fee and postage stamps and Match Excise Banderols, will be presented by the purchaser to the Accountant, who shall check the correctness of the particulars thereof, especially the discount claimed and the name of the purchaser. The challans, after check by the Accountant, should be presented with cash to the ex-officio vendor for the issue of stamps.

Post office requisitions for postage-stamps and other stamps required to be sold through post offices shall be presented first to the Accountant who shall check and note them in the register of challans and then to the w-officio vendor along with cash for the issue of stamps.

The ex-officio vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the Provincial Government or Local Administration may direct, the receipts from the double lock and the daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked every day by the officer-in-charge of the depot who should initial the register in token of having exercised this check.

The ex-officio vendor shall return the challans and post office requisitions to the Accountant daily who shall prepare the daily accounts on their basis. Through the register of challans, the Accountant will watch the return of all challans and requisitions and bring any omission or discrepancy to the Notice of the officer-in-charge of the depot.

Note 1.—In places where there is a branch of the National Bank of Pakistan doing Government business the challans and post office requisitions shall be presented in duplicate, the extra copy being required by the Bank for milking up its daily account.

Note 2.—Treasuries banking with a branch of the National Bank of Pakistan maintain a register of challans prescribed in Article 322 of the Civil Account Code Volume 11. The same raster may be used for noting the challans and requisitions for stamps.

30) A district officer may direct that the sales to the public of judicial and non judicial stamps by ex-officio vendors shall be limited to stamps of a value higher than a named amount the sale to the public of stamps of lower value being left to licensed vendors.

(Ex-officio vendors are required to sell to the public non-judicial and. court fee stamps exceeding in value of Rs.100 each)

31) The sub-treasurer, or such other officer as the district officer may direct shall be the ex-officio vendor of stamps at a branch depots.

(The sub-treasurers is the ex-officio vendor at branch depot.)

32) The officer-in-charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the ex-officio vendor at the local depot obtains his supplies except that the indent and the

stamps, must be sent by post or messenger to and from the local depot, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer-in-charge of the branch depot. In case where there is likely to be distinct saving of cost of greater security of the stamps in transit, the Provincial Government or Local Administration may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of Stamps the dispatch of stamps direct from the Stamp Store, Karachi to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps as supplies to the local depot to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in Rule 21.

Except where the officer-in-charge of the branch depot has been appointed ex-officio vendor, the ex-officio vendor shall obtain his supplies from the officer-in-charge of the branch depot in the same manner as the ex-officio vendor at the local depot obtains his supplies from the officer-in-charge.

- i. Separate rules have been issued by the Punjab Government for the dispatch and receipt of stamps in sub-treasuries. See Chapter 3 of Part-III of the Punjab Stamp Manual).
- ii. No branch depot in the Punjab receives its supplies from the Stamp Store, Karachi, direct).

33)

- i. Where the officer-in -charge of the branch depot has been appointed ex-officio vendor, sales to the publisher licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in the rule 28 of these rules need not be maintained.
- ii. In all other cases Provincial Government and Local Administration shall fix the period, supply for which shall be kept under single lock by the ex-officio vendor and the remainder of the stamps in the branch depot shall be kept under double lock of the officer-in-charge of the branch depot and of the ex-officio vendor, and given out to single lock as required.

(The Punjab Government has fixed either two days as the period for which supplies of stamps and stamped paper should be kept under single lock by ex-officio vendors in branch depots with each and opium valuing Rs. 500 or stamps or cash and opium to the total value of Rs. 1,500 whichever is less).

34) Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from local depots.

35) On the last open day of December and June each year the officer-in-charge of each depot shall count, or have counted in his presence, the stamps in his depot, both those under double lock and those under single lock, and shall require the officers-in-charge of the branch depots subordinate to him similarly to count the stamps in the branch, depots. He shall attach to the plus and minus memoranda

for December and June rendered to the audit officers concerned, certificate in the following form: —

<p>Non-Judicial, Court-fee, Postage, Central Excise Revenue Stamps. Tobacco Excise Duty Labels, Insurance Fee Stamps Defence (or National) Savings Stamps, Match Excise Banderols, Passport and Visa Stamps and D.P. Adhesive Stamps.</p>	<p>I do hereby certify that I have personally examined and counted, or bad counted in my presence the stamps of all descriptions in Store in this local depot on the December/June 19 and found by actual calculation of numbers and values, not less than 10 percent, of the entries having been checked by me personally, that the value of each description is as stated in the margin. Also that I have received similar certificates from the officers-in-charge of the subordinate branch depots on the last day of the month of December/June 19 of which the accounts are incorporated in the Head Treasury Accounts and that they have made similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.</p>
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The total values of stamps in this depot and the branch depots as found by the above certified examination, are therefore:-

Non-Judicial;

Court-Fee:

Postage;

Central excise Revenue Stamps:

Tobacco Excise Duty Labels:

Insurance Fee Stamps:

Defence (or National) Saving Stamps:

Match Excise Banderols:

Passport and Visa Stamps:

D.P. Adhesive Stamps:

Which amounts agree with the balances shown in the plus and minus memoranda for December/June to which this certificate is attached (If there is any difference add with the exception of the following difference the explanation of which is as follows): —

(Also see rules prescribed by the Punjab Government for verification of stamp balance in double and single locks of treasuries and sub-treasuries, as contained in Chapter 4 of Part-111 of the Punjab Stamp Manual).

36) Officers in-charge of local depots shall forward to the local Accountant-General such returns of the receipts and sales of stamps as the Auditor-General may direct,

in the form of plus and minus memoranda or otherwise. A copy of the returns shall be sent simultaneously to the heads of Postal Circles.

(The direction issued by the Auditor-General are contained in Article 110 of Account Code, Volume II and notes thereunder).

- 37) The Controller of Stomps shall send to the Accountant-General, concerned such accounts of the transactions of the central and local depots as the Auditor-General may prescribe.
- 38) The Auditor-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.
- 39) The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of judicial and non-judicial stamps vary in different provinces and in Federal areas and are prescribed by the Provincial Governments and Local Administration.

(Separate rules have been issued by the Punjab Government for sale of judicial and non-judicial stamps by licensed stamp vendors and the grant of discount to such person, — vide Chapter 5 of Part-111 of the Punjab Stamp Manual).

D.—POSTAGE STAMPS

- 40) Service Stamps shall be sold by the local depots to Government officials and semi-officials bodies and institutions mentioned in clause 354 of the Post Office Guide who will be required to certify in writing that the stamps will be used on prepaying postage on communications bonafide on the service 01 Pakistan State or for the purposes stipulated in the said clause of the Post Office Guide and for such other purposes as are authorised by the Post Office Department.

Note 1.— Service postage stamps may also be sold to the public provide that the value of stamps sold to any person at one time shall not be less than Rs. 5 and that an extra charge of half per cent, calculated on the face value shall be made to cover incidental expenses. This extra charge shall not, however be recovered from officers of acceding States, authorised to purchase service postage stamps by the Director-General, Post Offices.

Note 2. — For rules regulating sales to Government Officials see Rule 317 Of the Treasury Rules.

Note 3.—Government officials authorised to obtain service postage from local depots may exchange such stamps either for service stamps of different denominations, or with the previous approval of the Director General of Pakistan Post Offices for ordinary postage stamps provided that the swaps returned to the local depots are in a serviceable condition.

(Rule framed for the Punjab Government regarding the, sale of service postage stamps to Government servants are contained in P.F.R. 8.19).

- 41) Ordinary postage stamps shall be sold for cash from local depots to officers-in-charge of post offices, at which letters are received for dispatch, to persons licensed to sell non-judicial stamps under the rule framed under the Stamps Act, 1899 (II of 1899) and to the public, provided that the value sold to any person at one time shall not be less than 5 rupees and shall not include any fraction of a rupee, and. that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed in any of the above cases.

Note 1.—As a partial exception to this rule payment for postage stamp may be made by cheques by officers-in-charge of post offices who have been authorised to issue cheques on the State Bank of Pakistan or the National Bank of Pakistan.

Note 2.—Except on the special authority of the Government of Pakistan or the Director General, Pakistan Post Offices no free supplies of ordinary postage stamp* and stationery shall be made by the Controller of Stamps, Karachi.

- 42) ***Deleted.***
- 43) The officer-in-charge of each post office, is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable-demands of one week. A supply of Revenue stamps and other Federal Government stamps required to be sold through post office sufficient for the probable demands of one week is also required to be kept for sale in post office.
- 44) The officer-in-charge of post offices shall maintain account of sales, etc., of revenue and other stamps which are the property of the Federal Government required to be sold through post offices in the same manner as in respect of postage stamps and shall show the balances of these stamps separately in their monthly cash balance reports to the Posts and Telegraph Audit Offices. The difference between the balances in hand at the end of any month and at the end of the previous month shall be debited or credited as the cess may be to the civil Accountants-General concerned, through the exchange accounts.
- 45) Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorised in that behalf by the Heads of Postal Circles, are empowered to examine (he stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under Rule 43.
- 46) ***Deleted.***

F.—MATCH EXCISE BANDEROLS

- 47) Match Excise Banderols shall be sold by the Local and branch depots at which they are stocked to owners of match factories in cash or on credit in accordance with the Central Excise Rules, 1944.

G— CENTRAL EXCISE REVENUE STAMPS, TOBACCO EXCISE DUTY LABELS, INSURANCE FEE STAMPS, DEFENCE (OR NATIONAL) SAVINGS STAMPS, D.P. ADHESIVE STAMPS ETC

47-A—Stamps which are the property of the Federal Government and which are required to be sold to the public through Post Offices e.g., Central Excise Revenue Stamps; Defence (or National) Savings Stamps, Tobacco Excise Duty Labels, Visa Stamps", D. P. Adhesive Stamps shall be obtained by Post Offices from local and branch depots and sold to the public in the same manner as ordinary postage stamps. Insurance Fee Stamps shall be sold to the public at local and branch depots at which they are stocked.

PART III

A.—DISPOSAL OF UNSEVICEABLE AND OBSOLETE STAMPS

48) Unserviceable (i.e., defectively manufactured, damaged or spoiled) obsolete and unwanted surplus stocks of postage stamps and postal stationery, Revenue Stamps, Central Excise Revenue Stamps, Defence (or National) Savings Stamps Passport and Visa Stamps, D. P. Adhesive Stamps and other stamps which may be introduced from time to time held by post offices shall be exchanged for serviceable ones of the same kind, i.e., belonging to the same department from local or branch depots as the case may be. The local or branch depots shall refer to the Controller of Stamps doubtful cases of defective manufacture before exchange is effected.

48-A.—Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Karachi, for destruction. The necessary entries on account of stamps sent shall be made in the plus and minus memoranda. Damaged adhesive stamps in loose labels shall be pasted on a sheet or sheets of paper to facilitate Verification before transmission to the Controller of Stamps, Karachi. The Controller shall after examining and verifying the stamps and satisfying himself that they are genuine destroy them and grant a destruction certificate. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant-General concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the plus and minus memoranda. Postage stamps that are damaged beyond identification and cannot, therefore, be checked by the actual counting shall be disposed of according to the procedure laid down in Rule 54 (b).

Note.--- ***A stamp which does not clearly indicate its value or a remnant of a stamp form which it cannot indubitably be verified that if is all that remains of a complete stamp shall be treated as stamp that cannot be counted or identified for the purposes of these rules.***

49) The Provincial Governments, in consultation with the Auditor-General shall prescribe rules for the disposal of non-postal stamps which are the property of the Provincial Government and which are obsolete, unserviceable or spoilt or have been cancelled on payment of a refund.

In Federal areas, non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by overprinting, etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed in the Governor's Provinces in respect of non-postal stamps, which are the property of the Federal Government. The procedure laid down in

Rule 48 shall be observed in the case of these stamps also.

(Separate rules have been issued by the Punjab Government in consultation with the Auditor-General, for the disposal of non-postal stamps referred to above - See Chapter 7 of part III of the Punjab Stamp Manual).

B—LOSSES OF STAMPS DURING TRANSIT OR FROM STOCKS IN THE STAMPS STORE, LOCAL OR BRANCH DEPOTS, OR POST OFFICES

- 50) The terms of supply from the Stamps Stores are for Karachi and once the stamps are dispatched from the Store they become the property of the Department or Government which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps dispatched from the Stamp Store, Karachi, whether occasioned by theft, accident or other cases, the resultant loss shall fall on the Department or Government owing the stamps unless serious negligence is established against the dispatching or receiving agency.

Note 1. — Losses in transit of stamps returned to the Controller of Stamps or transferred from one local or branch depot to another, shall similarly be borne by the Department or Government concerned.

Note 2.—Losses in transit of Match Excise Banderols and non-postal stamps which are the property of the Federal Government from the Stamp Store to a local or branch depot or from one local or branch depot to another shall after the investigation be written off by the Controller of stamps upto a limit of Rs. 100 calculated in terms of manufacturing cost in an individual case. If the value of such losses exceeds Rs. 100/- in terms of manufacturing cost, in the matter shall be reported by the Controller, of Stamps after the due investigation to the Director-General, Pakistan Post Offices.

(Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries in. Chapter 3, Part-III of the Punjab Stamp Manual).

- 51) The officer-in-charge of the local or branch depot shall carefully observe the instructions in rule 21. In case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate noting the number and date of the Deputy Controller's invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Deputy Controller of Stamps against the parties concerned for the manufacturing value of the stamps actually received as shown in the receipted invoices.

Note. —To the officer's explanation shall be added answers to the following questions:-

1. What was the number stenciled on the case in which the shortage was found
- 2.

- a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto?
 - b) If so, was there any deficiency in weight?
- 3.
- a) Did the case show signs of tampering?
 - b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering?
4. If the case was tin-lined, was the tin lining intact?
5. Was the case placed in the strong room immediately on arrival?
6. Was the officer present all the time the case was being opened and the contents were being examined and counted?
7. On what date was the case: —
- a) Received
 - b) Opened?

(Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries in Chapter-3 of Part-III of the Punjab Stamp Manual).

- 52) The officer-in-charge of the local or branch depot shall report any shortage in a consignment immediately to the Deputy Controller of Stamps, Karachi, to the Commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and sent a copy of his report to the Department or Government owing the stamps (head of postal Circle in the case of postage stamps) A copy of such report shall be endorsed to the Civil Accountant - General concerned. The officer-in-charge of the local or branch depot shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Deputy Controller of Stamps, Karachi to the Commissioner of the Division, or higher authority, and to the Civil Accountant-General concerned.

Note. —The procedure laid down by this rule shall also be observed in cases where stamps were returned to the Controller of Stamps under rules 25 48 and 49 or transferred from one local or branch depot to another are lost in transit.

(Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries, as contained in Chapter 3 of Part-III of the Punjab Stamp Manual).

- 53) The Controller of Stamps shall submit half-yearly to the Director-General, Post Offices and to the Accountant-General, Post, Telegraph and Telephone Lahore, a statement showing the face value of postage stamps lost in transit. This statement should be supported by the explanatory certificates of the officer in-charge of the local

or branch depot. In the case of losses of non-postal stamps the value will be recovered by the Controller from the Department or Government concerned.

54)

- a) Losses of stamps while in stock in the Stamp Store or the Central Stamp Store will be borne by these concerns. All such losses shall be reported by the Master, Security Printing Corporation, to the Central Board of Revenue and a copy of the report shall be sent to the Accountant- General concerned, and also to the Director-General of Posts Offices if the loss related to postage stamps or postal stationery. The losses of postage stamps or postal stationery in the Central Stamp Depots, will, however, be written off by the Director-General, Posts Offices and those relating to the Non-postal Stamps by the Ministry of Finance (Revenue Division). The losses of Non-postal Stamps written off by the Ministry of Finance (Revenue Division) shall form part of the expenditure incurred during that year in the office of the Controller of Stamps and shall be recoverable from Departments or Governments bearing the expenditure in proportion to be set forth each year.
- b) Except as provided for by note 2 below all losses whether by theft, fraud, accident or any other cause of postage stamps while in stock in a local or branch depot shall be reported by the officer-in-charge of the depot to his administrative head, and a copy of the report shall be sent to the Deputy Controller of Stamps, the Civil Accountant-General and the Head of the Postal Circle concerned. The report shall, explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer in-charge of the depot the loss was contributed to by the negligence of any individual or individuals, (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further inquiries and pass such orders as he may consider necessary with reference to Note 3 below and shall forward copies of his orders to the Deputy Controller of Stamps, the Civil Accountants-General and the Depot, Head of the postal Circle concerned. The officer-in-charge of the Depot shall on receipt of the orders, forward the damaged stamps, if they can be counted and identified to the Deputy Controller, of Stamps for destruction as required by Rule 48-A.

Note 1. — If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the officer-in-charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Deputy Controller of Stamps with a copy of the orders. In such cases the Controller shall not grant certificate as to the quantity and value of stamps destroyed. If, however, the consignments of the damaged and uncountable postage stamps are bulky, they need not be forwarded to the administrative head but a detailed report should be sent to that authority.

Note 2. — In the case of damaged postage stamps which can be identified as complete stamps and can be indubitably checked by actual counting, if the manufacturing value does not exceed Rs. 10 no report shall be made to the administrative head, if in the opinion of the

officer-in-charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Deputy Controller of Stamps for destruction With a letter furnishing information on the following points—(1) the quantity, the face value and the manufacturing value of the damaged stamps; (2) the date on which the treasury stock was last examined; (3) the date on which the damage was first noticed; (4) steps taken or proposed to be taken to prevent such damage in future.

A copy of this letter should be endorsed to the Civil Accountant-General and the Head of the Postal Circle concerned. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to damage with a view to instituting inquiries, as to the cause of the damage, etc., fixing the responsibility therefore and taking necessary action.

Note 3. — These losses will in general be borne by the Posts Office Department but in cases in which individuals having been found guilty of contributory negligence are or ordered to make good the whole or a part of the total loss (equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost, or if, lost, cannot be used) the recoveries shall be credited to that department. —

- c) Losses of stamps, etc. (excepting those which are the property of the Provincial Governments) shall be written off by the Commissioners of Divisions and in provinces where there are no Commissioners of Divisions, by the Secretary to the Board of Revenue, and if there is no Board of Revenue, by the Provincial Government up to the limit of Rs. 500 only calculated in terms of the face value in any individual case Losses exceeding this limit shall be written off under the orders. of the D.G. Pakistan Post Offices. Losses of stamps, etc., which are the property of the Provincial Governments, shall be written off in accordance with the rules prescribed by the Provincial concerned in this regard.
 - d) The procedure laid in rule 54(b) and notes 1 to 3 thereunder in respect of postage stamps shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in Central areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong. The same procedure shall also apply to cases of loss or damage to Match Excise Banderols, Tobacco Excise Duty Labels, and all stamps which are the property of the Federal Government in local or branch depots in Provincial areas.
- 55) On receipt of a report referred to in rules 52 and 54(b), the Civil Accountant-General shall send a copy of it to the Accountant-General Posts, Telegraph and Telephone, Lahore, in whose office all such reports will be consolidated for all the provinces for inclusion, if necessary in the Appropriation Accounts and for the information of the Director-General, Posts Offices.
- 56) The officers-in-charge of post offices shall report all losses of Revenue, Central Excise Revenue stamps. Passport and Visa Stamps, D.P. Adhesive Stamps and non-postal stamps in stock at post offices, immediately on their occurrence, to (i) the Head of the Postal Circle concerned, and (ii) the officer-in-charge of the local or

branch depot concerned, and shall at the same time show the face value of the stamps in their accounts as "Advances Recoverable" Post masters who do not get their supply of stamps direct from a local or branch depot should submit the above reports through the Head or Sub-Post masters concerned. The Head of the circle shall investigate the matter and submit a report of his investigation and findings in detail, on the lines of the report prescribed in rule 54(b), to the Provincial Government or local Administration. A copy of the report shall be simultaneously forwarded to the Posts and Telegraphs Audit Officer, the Provincial Accountant-General (Civil) and the Deputy Controller of Stamps, Karachi. On receipt of the sanction of the Provincial Government or Local Administration to the writing off of the loss, the Posts, Telegraphs and Telephone Audit Officer shall, after clearing the head "Advances Recoverable" pass on (he debit for the full face value of the stamps (as charged by the officer in charge of the post offices in his accounts) to the Civil Accountant-General concerned through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the Provincial Government or local Administration through (be exchange accounts.

PART IV

VERIFICATION OF STOCKS IN THE CENTRAL STAMPS STORE

57)

- i. The Accountant-General, Posts, Telegraph and telephone, should (in the capacity of an agent of the Government of Pakistan, Ministry of Communication. Post Office department) depute officers to conduct the stock verification of stamps in the Depots at Karachi.
- ii. In the absence of special orders to the contrary, the balances to be verified should be the closing balances of the last working day of June each year. If the balance's of any other day be verified under the orders of the Government of Pakistan,, the report should be worked up to the last day of the month by the accounts for the intervening days.
- iii. The receipts by and the issues from (he Stamps Store of stamps should be suspended from the day on which the physical verification commences until it is completed.
- iv. On the morning of the day on which the stock is to be counted, the verifying officer should be furnished by the Deputy Controller of Stamps^ Karachi, with detailed lists of the various kinds of stamps which are in the Central Stamp- Stores, showing therein in separate columns—(1) serial numbers denomination and description of stamps; (3) quantity of unopened stock; (4) quantity of opened stock; and (5) total quantity of opened and unopened stock; also lists showing symbolical letters and figures stenciled on the unopened cases to indicate the description and»denomination of the contents and the quantities contained therein.
- v. The cases in the unopened stock should be examined to see that they are marked with the symbols for, the description of stamp under examination and their number counted. Three per cent of these cases taken at random should be opened and a

packet from each case examined to see that the cases contain stamps of the kind indicated on the outside of the case.

- vi.** In the opened stock all broken packets should be counted in detail; but in the case of stamps in original bundles or packets, it will be sufficient to count the bundles and to see that they have not been opened and bear the original labels denoting the description and quantity of the contents. Ten percent of these bundles taken at random should be counted in detail and verified with value noted on the labels. A copy of the report may be endorsed to the D.G. Post Offices, for his information.
- vii.** The verifying officer shall then compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock ledger. He shall also check balance as shown in the priced stock ledger and prepare the stock verification report as shown below:—

Serial No.	Description and Denomination	Quantity	Manufacturing Value	RBMABKS

Certified that the balance of stamps in the Central Stamp Store, Karachi on the..... 19..... has been verified by me in the manner laid down in Part-IV of the "Rules for the Supply and Distribution of Stamps" and I have satisfied myself of the correctness of the results set forth above.

Date.....

Designation.....

APPENDIX 10

[Referred to in P.F.R. 5.5(d)]

Form of Bond of Indemnity for drawing pay, pensions, annuities, etc

This **INDENTURE** made day of one thousand nine hundred and Between

- 1.
- 2.
- 3.

Carrying on business in partnership under the style or firm of or..... incorporated under the.....Companies Act and having their registered office at..... (hereinafter referred to as the firm/company which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors in business under the same or any other style or name) of the one part and The Governor of the Punjab (hereinafter referred to as the Governor) of the other part.

Whereas the firm/company have been in the habit of receiving on account of their customers pay, pensions, annuities, allowances or other payments from funds administered by or on behalf of the Governor including pensions payable on behalf of other Governments from the various officials whose duty it is to disburse such payments the Accountant-General Punjab upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and, in the case of a pensioner, also of a certificate of non-employment according to prescribed rules.

And whereas in order to save time and expense in obtaining payment of such sums the Governor has agreed to allow such payments to be from time to time made as they fall due without requiring the production of the said certificates save a certificate of non-employment according to prescribed rules signed by a representative of the firm/company upon being indemnified by the firm/company against any loss by reason of such payments as aforesaid on account of any officer who may at the date of such payments be deceased and upon the firm/company entering into such an agreement as is hereinafter contained which the firm/company has agreed to do.

NOW THE INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the firm/company for themselves and their successors hereby covenant with the Governor and his successors that so long as the Governor shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to subject nevertheless as hereinafter provided the firm/company will within seven days, from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the firm/company may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payment to such deceased officer and further that the firm/company will immediately after the expiration of the said period of seven days repay and refund to the Governor so much of any money which may have been received from such disbursing official as aforesaid on behalf

of/such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity allowance or other payment as the case may be to which such deceased customer was entitled up to the date of his decease.

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by the death or retirement of any member thereof or the introduction or

accession of a new member or members thereof or otherwise howsoever the firm will on every such occasion within 7 days after the change shall have occurred give notice in writing to the Governor of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon as may be thereafter on being so required by the Governor procure the new member or members introduced to enter into a fresh Bond in the same form as these presents either alone or jointly with all the original or remaining members of the firm.

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided. **PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED** and declared that either the firm/company or the Governor shall be entitled to determine the arrangement hereby made on giving to the other 14 days' notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm/company under the covenants herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the firm/company from their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to that date **PROVIDED ALWAYS** and it is hereby further agreed and declared that in the case of pensions the firm/company will according to prescribed rules once in every year furnish to the Governor or the official or officials responsible for the payment of such pensions a certificate by one of the persons prescribed by the rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself, **AND FURTHER** that nothing herein contained shall be deemed to preclude the Governor or any of the said officials whose duty is to make such payments as aforesaid/the Accountant-General, Punjab, from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Governor or such official/the Accountant-General, shall deem it necessary nor shall the firm's/company's arrangements made by these presents be deemed to be thereby terminated. In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

APPENDIX 11

Memorandum of instructions for the deduction of Income Tax and Super-Tax every month, etc

Deleted

APPENDIX 12**[Referred in P. F. B. 5.9]****Section 60 (I) of the Code of Civil Procedure (Act V of 1908)****ATTACHMENT**

"60 (1).The following property is liable to attachment and sale in execution of a decree, namely, lands, houses or other buildings, goods, money, banknotes, cheques, bills of exchange, hunds, promissory notes. Government securities, bonds or other securities for money, debts, shares in a corporation and, save as hereinafter mentioned, all other saleable property, movable or immovable, belonging to the judgment debtor, or over which, or the profits of which, he has a disposing power which he may exercise for his own benefit, whether the same be held in the name of the judgment debtor or by another person in trust for him or on his behalf:

Provided that the following particulars shall not be liable to such attachment or sale, namely:—

- a) the necessary wearing-apparel, cooking vessels, beds and bedding of the judgment-debtor his wife and children and such personal ornaments as in accordance with religious usage, cannot be - parted with by any women;
- b) tools of artisans, and, where the judgment-debtor is an agriculturist, his implements of husbandry and such cattle and seed-grain as may, in the opinion of the Court, be necessary to enable him to earn his livelihood as such, and such portion of agricultural produce or of any class of agricultural produce as may have been declared to be free from liability under the provisions of the next following sections;
- c) houses and other buildings (with the materials and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist and occupied by him,
- d) books of account;
- e) a mere right to sue for damages;
- f) any right of personal service;
- g) stipends and gratuities allowed to pensioners of the Government or payable out of any service family pension fund notified in the official Gazette by the Central Government or the Provincial Government in this behalf, and political pensions;
- h) the wages of labourers and domestic servants, whether payable in money or in kind:
- i) salary to the extent of the first hundred rupees and one-half the remainder;

Provided that, wher⁶ such salary is the salary of a servant of the State or a servant of a railway company or local authority, and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from

attachment until the expiry of a further period of twelve months and, where such attachment, has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of the decree;

- j) the pay and allowances of persons to whom the Pakistan Army Act, 1952 applies or of persons other than commissioned officers to whom the Naval Discipline Act as modified by the Pakistan Navy (Discipline) Act, 1934, applies;
- k) all compulsory deposits and other sums in or derived from any fund to which the Provident Fund Act, 1925, for the time being applies in so far as they are declared by the said Act not to be liable to attachment;
- l) any allowance forming part of the emoluments of any servant of the State or of any servant of a railway company or local authority which the appropriate Government may by notification in the official Gazette declare to be exempt from attachment and any subsistence grantor allowance made to any such servant while under suspension;
- m) an expectancy of succession by survivorship or other merely contingent or possible right or interest;
- n) a right to future maintenance;
- o) any allowance declared by any Pakistan Law to be exempt from liability to attachment or sale in execution of a decree; and
- p) where the judgment-debtor is a person liable for the payment of land-revenue, any movable property which, under any law for the time being applicable to him, is exempt from sale for the recovery of an arrear of such revenue.

Explanation 1—In particulars mentioned in clauses (g) (h),(i),(j),(l)and (o) are exempt from attachment or sale whether before or after they are actually payable and in the case of salary other than salary of a servant of the State or a servant of a railway company or local authority the attachable portion thereof is exempt from attachment until it is actually payable.

Explanation 2—In clauses (h) and (i), "salary" means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (1) derived by a person from his employment whether on duty or on leave.

Explanation-3—In clause (1), "appropriate Government" means—

- i. as respects any person in the service of the Central Government or any servant of a Federal Railway or of a cantonment authority or of the port authority of a major port, the Central Government:
- ii. * * * * *
- iii. as respects any other servant of the State or a servant of any other railway or local authority, the Provincial Government.

2) Nothing in this section shall be deemed: —

to exempt houses and other buildings (with the materials and the sites thereof and the Lands immediately appurtenant thereto and necessary for their enjoyment) from attachment or sale in execution of decrees for rent of any such house, building, site or land."

APPENDIX 13

**Rules for the supply of Articles for Public Service
(Punjab Stores Purchase Rules, 1951).**

Deleted

APPENDIX 14**[Referred to in note 3 to P.F.R. 8.3]****Miscellaneous Ruling relating to contingent charges**

(This Appendix contains the financial and administrative instructions in respect of certain special items of contingent expenditure. These instructions are supplementary to the orders contained in other connected rules in this Handbook. Any amendment in these instructions affecting accounts classification will require the concurrence of the Auditor – General)

- Office furniture – The various categories of the Officers of the Civil secretariat are entitled to the following: --

Sr. No.	Name of Article	Minister	Secretary/ Additional Secretary	Joint / Deputy Secretary	Section Officer
1.	Officer table superior (Wood or Steel).	1	1	X	X
2.	Officer table (Steel)	X	X	1	X
3.	Officer table general type (Steel)	X	X	X	1
4.	Desk Chair (Steel) Superior	1	1	X	X
5.	Desk Chair (Steel)	X	X	1	X
6.	Desk Chair ordinary (Steel)	X	X	X	1
7.	Desk rack (Steel)	1	1	1	1
8.	File rack (Steel)	1	1	1	1
9.	Paper rack (Steel)	1	1	1	1
10.	Paper tray	1	1	1	1
11.	Foot rest	1	1	1	1
12.	Door mat	1	1	1	1
13.	Extra chairs cushioned (Steel)	6	5	X	X
14.	Officer chair (Steel)	According to requirements		6	4

15.	Table lamp	If needed in all cases.			
16.	Ash tray	5	2	1	X
17.	Carpet	1	1	X	X
18.	Durree	1	1	1	1
19.	Wall clock	1	1	X	X
20.	Sofa set (with centre table)	1	1	X	X
21.	Curtains	According to requirement			
22.	Name board	1	1	1	1
23.	Peon bench	1	1	1	1
24.	Confidential Box	If needed in all cases			
25.	Steel Almirah	Ditto			
26.	Filing cabinet (Steel)	If needed according to the nature or record			
27.	Quaid-e-Azam Photo	1	1	1	1
28.	Table Glass Pad	1	1	1	1
29.	Air Conditioner	1	1	1	1
30.	Desert Cooler	X	X	1	X
31.	Tiffon Tea Table (Steel)	1	1	1	X
32.	Bicycles	2	1	1	According to nature of duty.
33.	Hat stand with mirror	1	1	X	X
34.	Hat rack with mirror	X	X	1	1
35.	Water Cooler	1	1	X	X
36.	Crockery and other tea preparing equipment including electric kettle etc.	1 (Complete Set)	1 (Complete Set)	X	X
37.	Brief case	1	1	X	X

38.	Water set	1	1	Ordinary with two glass for Deputy Secretary and S.O.)
39.	Towel Soap, Lota Toilet Paper etc.	complete	complete	If toilet bath provided in the room

Details of office furniture for the use of superintendent Assistant, Stenographers, Clerks and Daftries etc.

Sr. No.	Name of Article	Supdt.	Asstt:	Stenos	Clerks	Daftries.
1.	Table with Raxine top Superior (Steel)	1	X	X	X	X
2.	Table with Rexine top (Steel)	X	1	1	X	X
3.	Table ordinary with two drawers (Steel)	X	X	X	1	1
4.	Office chair (Steel)	3	1	2	1	1
5.	File rack	1	1	1	1	1
6.	Paper rack	1	1	1	1	X
7.	Tray	1	1	1	1	1
8.	Waste paper basket	1	1	1	X	X
9.	Foot rest	1	X	1	X	X
10.	Confidential Box.	If need	X	1	X	X
11.	Typewriter Table:	X	X	1	X	X

DETAILS OF ARTICLES OF PRIVATE SECRETARIES TO MINISTERS

1.	Officers table with raxine top and six drawers (Steel)	1
2.	Office chairs for the use of staff attached and visitors	10
3.	Book Rack	1
4.	File rack	1
5.	Ash tray for visitors	1
6.	Table glass pad	1

7.	Paper rack	1
8.	Durree according to the size of room	1
9.	Tray	1
10. 1	Waste paper basket	1
11. 1	Foot rest	1
12. 1	Confidential box	1
13. 1	Name/designation board	1
14. 1	Hat rack with mirror	1
15. 1 5	Steel/wooden Almirah (if needed)	2

2) Classification of certain charges—

- a) Diet and Traveling expenses of witnesses—Diet and travelling expenses (1) of witnesses called for attending identification parades during police investigations (2) of witnesses who go to another district or to the jurisdiction of another Police Station for the purpose of recovery of stolen property or the identification of accused persons and have to undertake long journeys either by rail or by road; and (3) of witnesses who accompany a dead body to identify it 'before a medical officer, when disbursed by Police Officers to the actual payees should be debited to Police grant and when disbursed by magistrates, to "27— Administration of Justice". Feeding charges of cattle in connection with Police cases should also be similarly classified.
- b) Recoveries for private telephone trunk calls - Recoveries for private telephone trunk calls should be credited to the Revenue Head of the Department concerned.
- c) Repair charges of typewriters—Repair charges should be debited to "Contract Contingencies" of the office concerned; as no detail of such charges is necessary in audit and the amount is admitted on the certificate of the drawing officers. If, however, no contract grant has been fixed for any office such charges should be booked under "Other Contingencies".
- d) Hiring of typewriter—Charges for the hiring of typewriters should be classified under "Other Contingencies" as such charges are audited against sanctions of the Finance Department if and when the period of hiring exceeds two months.
- 3) **Commission to Bank—** Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance, on Famine Relief Works; such charges may be allowed, but only when the arrangements have been sanctioned by the competent authority, which, before sanctioning such special arrangements, will satisfy itself by reference to the Currency Officer that no more

economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

4) Compensation to owners of animals destroyed under the Glanders and Farcy Act—Compensation on the following scale may be allowed in the case of animals destroyed on account of glanders: —

1. When clinical symptoms are shown, 1/4th of the value subject to a maximum of Rs. 30 for each horse or mule and of Rs. 5 for each donkey.
2. When clinical symptoms are not shown but when there is reaction to the mallein test, 1/2 of the value, subject to a maximum of Rs. 50 for each horse or mule and of Rs. 10 for each donkey. The value of the animal should be regarded as the price, which would have been paid for it immediately after it was certified to be diseased.

The veterinary practitioner ordering destruction should award compensation in accordance with the above scale and his orders should be considered final.

3. In non-clinical cases of glanders and in all lymphangitis epizootica cases compensation for destruction will be 3/4th of the value subject to maxima of Rs. 100 for a horse, or Rs. 70 for a mule and Rs. 15 for a donkey.

5) Construction and Repairs—See Chapter XVI.

6) Supply of copies of Judgments to Heads of Departments—Copies of judgments or orders convicting, acquitting or discharging Government servants of criminal offences as well as English translations of vernacular judgments in such cases should be supplied to the Head of the Department, free of charge.

7) Councils fees in cases affecting official character of public servants—See Punjab Law Department Manual.-

8) Carriage of Dale—

1. It is irregular to send dais regularly through an agency other than the post office. There is, however, no objection to (i) sending of individual urgent communications from one place to another by special messenger, and (ii) to sending letters by peons from one office to another in the same station.
2. When office dak is sent through a peon or messenger instead of by post, all charges on account of this should be charged to the contingent grant of the office, concerned.
3. Where Office dak is carried by a special messenger, transmission of summons and letters addressed, to various persons for delivery in bags containing office files is inadmissible.

9) Decoration of Government buildings, etc.—Expenditure incurred from Provincial revenues on the decoration of Government buildings, etc., on ceremonial occasions and the like, as for instance, on the visit of a distinguished personage, may be charged to the contingent grant of the officer incurring it.

- 10) Destruction of rats—The expenditure connected with the destruction of rats is an appropriate charge against the funds of local bodies concerned.
- 11) Destruction of wild animals—(a) The following scale of rewards is sanctioned for the destruction of wild beasts:—

	Rs.
Tigers, male or female	15.00
Leopards, full grown, whether male or female	8.00
Cubs of above	3.00
Wolves, full grown, whether male or female	5.00
Cubs of wolves of all ages	1.50

In any case in which any one person or any one band of persons such as a particular party or family of Sansis, etc., prove particularly active in destroying the wild beasts mentioned above, a reward of Rs. 50.00 may be granted as an encouragement. The reason and nature of this special reward should be fully explained and made known in all districts. It must be clearly understood that only one special grant of Rs. (50.00 will be sanctioned in each division annually.

- b) Rewards for the destruction of wild beasts should only be disbursed at the headquarters of each district upon production of the skins and heads or skulls before the Deputy Commissioner himself or some responsible Government servant appointed by the Deputy Commissioner in that behalf. The skins as well as the heads of animals must be destroyed in the presence of the inspecting Government servant who should certify to this effect previous to the reward being given. Bills in which such charges: are drawn must be supported by the certificates referred to above.
- c) Rewards for the destruction of snakes should be paid from District or Municipal Funds according as the snake is killed within or outside the Municipal limits.
- 12) **Electrical installations**—See sanitary, water supply and electrical installations.
- 13) **Fixtures and furniture**—Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the buildings, are not chargeable to the public works allotment. Consequently such special repairs, together with the purchase and repair of furnitures not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repairs of furniture where supplied by the Public Works Department for new office buildings under the orders of the competent authority, will be similarly charged (See also paragraph 3.4 and 3.5 of the Punjab Public Works Department Code, Second Edition).

- 14) **Free distribution of Quinine (or Mapacrine or Paludrine)**—Commissioners of divisions may sanction the purchase of Quinine (or Mapacrine or Paludrine) for free distribution to all settlement establishments employed from time to time.
- 15) **Hot weather establishment**— and fittings are a Government charge, subject to the provisions of Rules 8-3 and 8-4 on the conditions that the rates paid to the establishment do not exceed the rates sanctioned by the competent authority.
- 16) **Use of Khas Tatties**—The use of Khas Tatties is ordinarily not allowed in Government offices (except in the High Court of Judicature at Lahore) where electric fans are supplied. But this restriction does not apply to the use of them as antidotes in them.
- 17) **Jail Supplies and Police Clothing**—Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.
- 18) **Looks**—
- a) As a general rule, locally manufactured locks shall be used. Orders for the supply of such locks should be placed direct with the contractors appointed by the Directorate of Industries and Mineral Development (Supply Wing), Lahore subject to such rules as may be issued from time to time.
 - b) In exceptional cases where it is found necessary to purchase an imported lock through the Directorate of Industries and Mineral Development Department, Punjab, Lahore, the reason in support of the purchase of an imported lock be stated in the indent.
- 19) **Pauper suits**—Commission at the rate of two-percent paid to Nazirs on Stamps Revenue realised in pauper suits, and all other charges incurred by Government in connection with pauper suits should be drawn on a separate bill "and treated as class C—Audited Contingencies.
- 20) **Pay, etc., of substitutes appointed in place of policemen deputed to/airs**— See Police Rules.
- 21) **Photographs of retiring Government servants and framing thereof**—The expenditure of public money on photographs (and framing thereof) of retiring Government servants should be closely restricted. The principle for such expenditure should be that where such a collection has been maintained over a number of years which makes it of interest, it may be continued but the practice may not be extended to other offices, where it does not exist.

The practice of having a gallery of photographs, of retired Government servants exists in the following offices: —

1. Chief Engineer Buildings and Highways.
2. Chief Engineer, Irrigation.
3. Lahore High Court.

4. Board of Revenue.
5. Director, Health Services.
6. Inspector-General of Prisons.
7. Director of Public Instructions.
8. Civil Secretariat, Punjab.
9. Secretary to the Governor.

The presentation of copies of photographs to retiring Government servants at public expense is ordinarily inadmissible.

- 22) Police Clothing—See Jail Supplies and Police Clothing.
- 23) Police Railway Warrants—See Punjab Police Rules.
- 24) The use of the Railway Warrants and Credit Notes shall be authorized by the Finance Department. The departments so permitted shall pay to the Pakistan Railway Commission on Warrants and Credits Notes as may be prescribed by the Railway authorities.
- 25) **Post-mortem examination charges**—The payment of such charges shall be made at rates and subject to such conditions as may be prescribed by the Health Department from time to time.

Expenditure in connection with the medic legal work done by medical officers-in-charge of Zilla Council rural dispensaries on behalf of Government should be debited to the head "38-A—Health Services".

- 26) **Postal and Telegrams Charge**—I. Postal Charges, (a) Payments for postal commission on money orders and value payable parcels can be passed as ordinary contingent charges, unless, in any case, the Accountant-General considers it necessary to require the sanction of the Government.
 - b) No charges should be entered in any contingent bill for any postage labels other than service postage labels, except in the case of postage stamps required for letters or other articles to be sent to foreign countries. Receipts from the Treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in rule 8.19. A proper receipt in machine-numbered Form S.T. R. 4 should, however, always be obtained from the Treasury for the service postage stamps which are purchased.
 - c) Whenever the cost of an establishment is divided between two heads the charge for service postage labels may be divided in the same proportion.

II) Telegram Charges—

- a) The payment of telegram charges shall be made in cash instead of Service Postage Stamps. The Telegraph Department, however, accepts telegram from

Government Departments on "Credit basis at large stations under the following terms and conditions:—

- i. That the average expenditure on telegrams should be Rs. 500 or more per month.
 - ii. That the settlement of all charges due in telegrams accepted under credit account system shall be made monthly in cash, by cheque or pay order.
 - iii. That a fee for the upkeep of accounts shall be paid by the sender at the rate of one rupee for each complete batch of 25 telegrams if any.
- b) The authorities for operation of the credit accounts are issued by the Director-General Pakistan Telegraph & Telephone (Telegraph Branch), Karachi-1.
 - c) The Government servants who are allowed to send Foreign State Telegrams are those who have been specially authorised-to do so. A list of such Government servants is given in Appendix 3-F of Part IV of Post and Telegraph Manual Volume XI (Traffic Instructions), Second Edition, 1938.

If a Government servant not entitled to send a foreign State Telegram finds it necessary in the interest of the public service to do so he should send the message through some superior authority entitled to do so.

27) Printing and Binding—The detailed rules on this subject are contained in the Punjab Printing and Stationery Manual.

28) Publications-1 official—

- a) ***purchase of Federal Government publication if—***The publications of the Federal Government should be purchased from the Manager of Publications, Karachi or his authorized agents.
- b) ***Supply of Punjab Government Publications—***Priced official publications of the Punjab Government required by Departments, Government Servants of the Federal Government and other Provincial Governments will be obtained from the Superintendent, Government Printing Punjab on cash payments.
- c) ***Supply of Pakistan Maps—***Indents for these maps should after countersignature by the Heads of the Departments concerned, be sent to the Deputy Director, Map Publication Department, Survey of Pakistan, Murree Hills (Punjab), direct and the cost of the maps should be charged to contingent grants of indenting officers.

II) Non-official—

- a) Books and newspapers or other periodical publications whether published in or out of Pakistan, shall not be purchased, or subscribed for, at the public expense by any Government servant without the previous sanction of the competent authority.
- b) The Government, all heads of departments and all Government servants to whom the power to purchase books and newspapers or other publications has been delegated should make their own arrangements direct with agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of Government servants, subordinate to them.

- c) Payment for all purchases made abroad through the Directorate of Industries & Mineral Development (Supply Wing) shall be made subject to such condition as may be prescribed by the Government from time to time.

29) Rent—

- a) The rent of any land or building occupied for public purposes shall be paid by public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The expenditure shall be sanctioned by the competent authorities under the conditions prescribed in Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962 with a certificate from the Executive Engineer concerned that suitable buildings belonging to the Government were not available for the purpose required, and that the rent of the privately owned buildings, viz., Rs. is reasonable.
- b) This rule does not authorize payments or adjustment is between departments.
- c) The rent of buildings hired for residential purposes is paid from the minor head "Repairs" under the Major head "50—Civil Works" excluding establishment charges". The hiring of buildings for residential accommodation requires the previous approval of Government and the consent of the Finance Department which must be applied for by the Heads of Departments concerned duly supported by a certificate from the Divisional Officer of the Public Works Department that the rent is reasonable and no suitable Government accommodation is available. In the case of such building the lease is to be executed by the Public Works Department and the formalities laid down in paragraph 10-44 of the Public Works Department Buildings and Roads Branch Manual of Orders, regarding the recovery of rent, are to be observed.
- d) In the case of buildings, which have been hired as offices, any sub-letting requires the approval of Government and consent of the Finance Department. The rent of such buildings should be debited to the contingent grant of the Government servants concerned and any recovery of rent for portions sub-let should be made by the head of office and credited to the Revenue head of the Department and not to the Public Works Department Revenue head. Lease of buildings hired as offices should be the concern of the Department and the Public Works Department should only be concerned with—
 - i. Giving a non-accommodation certificate;
 - ii. Certifying that the rent of the building is reasonable; and
 - iii. When a part is sub-let, assessing the correct rent of the part sub-let.
- e) The responsibility for the recovery of rents from Government servants in civil employ occupying public buildings ordinarily rests with the Public Works Department, but in exceptional cases, where the cost of building has been treated as a civil charge, the Accountant-General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

Note 1.— A Government servant permitting occupation of a Government or leased building by any private person or local body should at once inform the authority in charge of the building of such occupation. The authority in charge will be the Executive Engineer concerned in the case of buildings in charge of the Public Works Department, Buildings Branch and the head of the department concerned in the case of building rented as offices.

Note 2.— The certificate required from divisional officers as to the reasonableness of rent referred to in sub-paragraphs (c) and (d) above, will not be necessary in cases where the rent involved is less than Rs. 20 per mensem.

- 30) **Repairs**—See Construction and Repairs.
- 31) **Rewards to Police and informers, etc.**—See Punjab Police Rules.
- 32) **Biological Products**—The manufacture and sale of the Biological Products shall be undertaken by the Veterinary Research Institute, Ghazi Road, Lahore Cantt. subject to such rules and conditions as may be prescribed by the Government from time to time.
- 33) **Rubber Stamps**—See Stationery and Printing Stores.
- 34) **Sanitary, Water-supply and Electrical Installations**—
- a) All works and repairs in connection with sanitary, water supply and electrical installations to Government buildings should be carried out by, or through the agency of the Public Works Department except in special cases under the orders of Government. (See also Fundamental Rule 45-A and the rules issued thereunder contained in section II of Chapter V of the Civil Services Rules (Punjab), Volume I, Part I).
 - b) The classification of expenditure connected with water-supply, sanitary and electrical installation in Government buildings or with repairs to such installations will be made under the following rules:—
 - i. Where the buildings are under the administrative control of the Public Works Department, the expenditure should be debited to the grant of that department, provided that, if it does not exceed Rs. 2,500 or any higher limit fixed in this connection by the competent authority, it may be debited as contingent expenditure of the civil department carrying out the work.
 - ii. Where the building is under the administrative control of the department, which occupies it, the expenditure should be debited to the grant of the department concerned under the minor head "Works".

Note (1)—The term "Electric Installation" includes bells and similar installation only when they form, part of the main installation i.e., if they are worked through transformers or lamps of a lighting circuit, but not when they derive energy from small primary batteries.

Note (2)—The proviso in clause (i) is not applicable unless in any case

a definite assignment has been made of petty works of Sanitary and Electric installations under the administrative control of the Public Works Department.

35) Scales (Country)—Country scales are good enough for weighing letters. They can be obtained from the Pakistan Mint, Lahore.

36) Secret Service Expenditure—

1. The Secret Service Expenditure shall be classified and allocated by the Finance Department.
2. For the appropriation placed at his disposal, the Controlling Officer will maintain a contingent register, in the prescribed form, in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the budget allotment, the Government servant may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers.
3. The general control of the grant will be vested in the Controlling Officer who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the grant is given.
4. Every Controlling Officer will maintain in the form of a cashbook a secret record of the expenditure and receipts (if any) connected with the grant. This record should contain the amount and the date of each payment and such indication of its nature as the Administrative Department may consider necessary in order to enable him to discharge the responsibility placed upon him by clause 5 below. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side the number and date of the bill being noted against the entry.
5. The Administrative Department should conduct at least once in every financial year a sufficiently real administrative audit of the expenditure incurred by the Controlling Officer and furnish a certificate to the Accountant-General in the following form not later than the 31st March following the year to which it relates.

"I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 30th of June was Rs. _____ that the balance in hand on the said 30th of June was Rs. _____ and that this balance was credited into the Government treasury on _____, and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made.

6. The accounts of the secret service expenditure will not be audited by the Accountant-General.

37) Section-writing and Copying—

- b) The sanction to section-writing and copying charges should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

- c) No person in receipt of pay from Government can be paid for section-writing save with the special sanction of the competent authority, and no periodical allowance may be charged as section writing.
- 38) **Special diet for Police Head Constables and Constables sick in Hospital---** See Punjab Police Rules.
- 39) **Standard Forms**—These consist of such forms, which have been prescribed for use in the various offices subordinate to a department. No additions or alterations will be made in such forms, except under (he orders of the head of the department concerned.
- 40) **Stationery and Printing Stores**—Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible unless specially sanctioned by the competent authority.

Note.—Charges for country stationery and carriage of stationery in the larger offices, as for instance, district offices, corn under a separate major head "Stationery and Printing" and should be drawn on a separate bill.

- 41) **Taxes—Municipal and Cantonment** (a) As a general rule. Municipal rates and taxes on non-residential buildings paid by, or pissed on to a department occupying the whole or part of the building are debited to the contingencies of the department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department, or by a civil Department as the Department in administrative control of the buildings, the payments may be charged to the maintenance estimate of the buildings concerned.
- b) Taxes on non-residential buildings occupied by departments, if paid by a department nominated by Government in this behalf and not passed on to the occupying department are charged to Miscellaneous Rents, Rates and Taxes."

Municipal and other taxes (in the nature of house or property tax or otherwise), when payable by Government in respect of buildings occupied as residence, will be adjusted as part of the cost of maintenance of the building. Where, however, the whole or any portion of the taxes, which by local rule or custom are ordinarily livable from the tenant, is paid by a department other than the department in administrative control of the building, the charge may be treated as contingent expenditure of the paying department.

Note.—The rules regulating the payment of Municipal rates and taxes on buildings will be found in paragraph 3-15 of the Public Works Department Code (2nd Edition).

- 42) **Incidence of charges for Police Stations and Lockups**— In respect of Police Stations and Lock-ups provided free of rent by railways to the Police Department, it has been decided that taxes of the nature of house or property tax, which are payable by owners, may be borne by railways. Taxes levied for specific services rendered for the benefit of the occupier should, however, be recovered from the Police Department irrespective of whether they are under the local law or custom recoverable separately or form part of a consolidated property tax. The railways share or occupiers share of taxes may then be re-debited by the Police Department to the railway concerned.

- 43) Telegram Charges** — See Postal and Telegram Charges.
- 44) Telephone Charges**— In the payment of rent of telephone (except in temporary connections required for a part of the year) advantage should be taken of the yearly rate of payment in all cases in which telephone is retained throughout the year so as to avoid loss to Government on this account.
- 45) Carriage of Records**— In regard to carriage of re-cords, no details need be given in bills apart from the usual information regarding sub-vouchers which must be given in contingent bills.

When the same conveyance is used both for the carriage of records and for the carriage of personal effects of Government servants, a suitable proportion of the cost should ordinarily be debited to contingencies and the balance met by the Government servants concerned. An exception to this general rule should only be made in those cases where the Head of the Department is satisfied that the conveyance engaged was used solely for the transport of Government Records.

- 46) Typewriters, Calculating Machines etc.**—The detailed rules for the supply and purchase of typewriters, copying machines and duplicators are contained in the Punjab Printing and Stationery Manual.
- 47) Purchase of periodical Magazines and Newspapers**— Periodicals, Magazines and Newspapers, which are actually required in connection with the work of the Department, should be purchased. Magazines and Periodicals, having predominantly entertainment value only (e.g. Readers Digest, Mirror), should not be purchased.
- 48) Purchase and replacement of vehicles; —**
1. The purchase and replacement of vehicles including Commercial Vehicles, Jeeps and Land Rovers shall be made subject to the following conditions: —
 - i. The strength of vehicles in the Department shall be sanctioned by the Finance Department;
 - ii. The vehicles have been condemned for use by a Competent Authority, or has completed a certain mileage or years of service which may be prescribed by the Government;
 - iii. There is specific budget provision for the expenditure; and
 - iv. The sanctioning officer is satisfied that the work for which the vehicle was originally sanctioned, has not undergone substantial reduction making it redundant to replace the vehicle.

The authority competent to replace vehicles shall be competent to condemn them subject to the conditions at (i) to (iv) above.

2. A Committee consisting of Motor Vehicle Examiner and Works Manager/Assistant Works Manager of the Road Transport Board, will give technical advice to the competent authority whether a Government-owned vehicle which has completed

prescribed life and mileage, may be declared condemned or it may be retained in service for sometime more after further repairs, if necessary.

3. The expected life in years and the mileage expected to be completed by different makes and types of Government owned motor vehicles, before considering them for condemnation is as follows: -

LIFE IN YEAR AND MILEAGE

Sr. No.	Name of Vehicle	Years		Mileage	
		Local	Mufassal	Local	Mufassal
1.	Mercedez Benz all types	6	5	100000	80000
2.	Leyland Commet 90 and 100	6	5	100000	80000
3.	Bedford S B – 8	6	5	100000	80000
4.	Bedford S B – 13	6	5	100000	80000
5.	Bedford S B – 5	6	5	100000	80000
6.	Bedford J-6 LZ-5	6	5	100000	80000
7.	Bedford J-4 LZ-7	6	4	100000	80000
8.	Bedford J-2 LZ-7	5	4	100000	80000
9.	Ford	5	4	100000	80000
10.	Chevrolet	5	4	100000	80000
11.	Dodge PD-500 and S-305	6	5	100000	80000
12.	Mack SWB/MWB	5	4	100000	80000
13.	Mack LWV	6	5	100000	80000
14.	Chevrolet Station Wagon	6	5	100000	80000
15.	Fiat	5	4	100000	80000
16.	Ford Station Wagon	6	5	100000	80000
17.	Mercedez Benz	5	4	100000	80000
18.	Jeeps	6	5	100000	80000
19.	Land Rover	6	5	100000	80000

20.	Other Trucks & Heavy Vehicles.	6	5	100000	80000
21.	Van Jeeps such like light Pick-ups.	6	6	100000	80000
22.	Staff Car (Petrol) Large Size	6	6	100000	80000
23.	Staff Car (Diesels)	6	6	100000	80000
24.	Volks Wagon Micro Bus.	6	6	100000	80000
25.	Motor Cycle 3½ H.P. and above.	5	4	100000	80000
26.	Scooter	4	4	100000	80000
27.	Rickshaw	4	4	100000	80000
28.	Toyota Minibus	6	6	100000	80000
29.	Toyota Car	5	5	100000	80000
30.	Mazda Car	5	5	100000	80000

49) Maintenance of Official Transport.

- i. The petrol, oil, lubricants and spare parts should be maintained separately for each vehicle.
- ii. Full particulars of journey and distances between two places should be correctly exhibited.
- iii. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term "official" is not sufficient.
- iv. Average consumption of petrol, oil and lubricants should be worked out and recorded in the Log Books at the close of each month.
- v. The Log Books should be maintained in the prescribed form.
- vi. The Officers using the Government vehicles should sign the relevant entries in the Log Book.
- vii. The matters of the vehicles should always be kept in order.

50) Insurance of Motor Cars, Lorries and Trucks.

No insurance is required of the Motor Cars, Lorries and Trucks owned by the Governments.

51) Residential Telephones.

- a) The Residential Telephones shall be sanctioned by the Finance Department. Such proposals shall be sent by the Administrative Department direct and not through the Communications and Works Department.
- b) In emergencies, like floods and epidemics category I Officers mentioned in the Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962 will have the powers to sanction installation of residential telephone for Government officers upto three months.
- c) The following limits of expenditure on residential telephones of the following categories of officers have been prescribed: —

1. Chief Secretary to Government of the Punjab, Additional Chief Secretary to Government of the Punjab and Secretaries to Government of the Punjab, Home, Information and Finance Departments

No Limits.

2. Commissioners of Divisions, Secretaries to Government of the Punjab, Food Department and Inspector*General of Police.

Rs. 5,000 per year

3. Members of Board of Revenue, Officers of the rank of Secretaries and Additional Secretaries to the Federal Government serving in the Provincial Government and in the autonomous and semi-autonomous bodies under the administrative control of Provincial Government, Additional Inspector Generals of Police and Deputy Commissioners.

Rs. 3,000 per year.

4. Secretaries and Additional Secretaries to the Provincial Government except those in (1), (2) and (3) above, officers of the status of Joint Secretaries to the Federal Government serving in the Provincial Government and in the autonomous and semi-autonomous bodies under the administrative control of the Provincial Government, Deputy Inspector-General of Police, Superintendents of Police, all Heads of Attached Departments Regional and Divisional Heads of the various Departments, who are above the senior class I scale.

Rs. 1,500 per year.

5. All other officers

Rs. 1,000 per year.

Officer in categories (2), (3), (4) and (5) above should ensure that the monthly expenditure is not more than 1/10th of the allocation for the year. This will—

- i. Cater for fluctuations from month to month,
- ii. Give the officer an opportunity to gauge for himself that he is not over-spending on the residential telephone, and

- iii. Ensure that if there are more than one officer during one financial year holding a certain post, one officer does not over-spend and the second officer is not put to unnecessary hardship.

The limits given above include the expenditure on trunk calls on official account also but not the private trunk calls which will be paid-for separately by the officer himself.

52) Official Entertainment.

The refreshment served in official meeting shall be regulated as follows: —

- a) The meeting called by various Departments fall under the following categories t—
 - i. Meetings attended by officers of the Federal Government, other Provincial Governments or semi-official or public organizations;
 - ii. Meetings attended by foreigners representing foreign Governments or foreign organizations working in Pakistan;
 - iii. Meetings attended by officers of the Provincial Government; and
 - iv. Meetings attended by non-officials.
- b) The limits of expenditure on refreshments in connection with the meeting falling under categories (i) and (ii) shall be Rs. 2/-per head. The meetings falling under categories (in) and (iv) shall be charged as* Rs. 1-25 per head.
- c) The Cabinet meetings shall be charged at Rs.2 '00 per head.
- d) The Editors/Press representative who call on the Additional Secretary (Information) to Government of the Punjab, Services, General Administration and Information Department, for official purposes may be included in category (i) above,
- e) The expenditure-on this account shall be sanctioned by the Secretaries to Government, Heads of Attached Departments and Regional offices out of the contingent grant at their disposal.

APPENDIX 15

Livery & Clothing Rules

Deleted

APPENDIX 16**[Referred to in Note 3 to Rule 8.3]****Rules for the Supply of Articles from Jails, Weaving Factory, Shahdara, Co-Operative Societies, etc. to Offices under the Punjab Government****A – RULES FOR THE SUPPLY OF ARTICLES FORM THE JAILS**

1) The following articles are manufactured at the jails mentioned against each. ----

Sr. No.	Name of Articles	Jails at which ordinarily manufactured
1.	Ban Munj (Coarse, Medium and Fine) and weaving of Charpayes.	District jail, D.G. Khan, District jail, Muzaffargarh, District Jail Rajanpur, District Jail, Kasur and Central Jail, Mianwali.
2.	Bastas (all sorts)	New Central Jail, Multan, New Central Jail, Bahawalpur.
3.	Blotters wooden	Borstal Institute and Juvenile Jail Bahawalpur, New Central Jail, Multan.
4.	Broome Patha	District Jail, Campbellpur.
5.	Carpets Woollen and Cotton.	Central Jail, Sahiwal, New Central Jail, Bahawalpur Central Jail, Mianwali, Central Jail, Faisalabad, District Jail, Campbellpur.
6.	Office chairs, tables (Recaning of chairs and repairs or furniture)	All District jails, cater needs of the District.
7.	Cloth Ghara, Dosuti and Dusters.	New Central Jail, Multan, New Central Jail, Bahawalpur, Central, Jail, Faisalabad.
8.	Chalks	District Jail, Gujranwala.
9.	Durries Cotton Plain and Flowered.	Central Jail, Mianwali, New Central Jail, Multan, New Central Jail, Bahawalpur, District Jail, Kot Lakpat.
10.	Drugget/Durries woolen	Central Jail, Sahiwal.
11.	Niwar	Central Jail, Mianwali, Central Jail, Sahiwal New Central Jail, Multan, New Central Jail Bahawalpur & B 1&J Jail, Bahawalpur.
12.	Tents and Sahamianas	B.I & J Jail Bahawalpur
13.	Thread Nathi, Tags	B.I& J Jail, Bahawalpur

14.	Towels	Central Jail, Sahiwal Central Jail, Mianwali, New Central Jail, Bahawalpur, New Central Jail, Mutlan
15.	Umbrella (Garden & Survey)	B.I & J. Jail, Bahawalpur.
16.	Uniforms and Liveries,	Ditto
17.	Binding of registers	Government Forms Press Camp Jail, Lahore.
18.	Aluminum Utensils	District Jail, Gujranwala.
19.	Transistors and T.V. Sets	District Jail, Kot Lakhpat, through RGA
20.	Ceramio Industry	District Jail, Kot Lakhpat, Lahore.
21.	Foot Balls	District Jail, Sialkot through Loyal sports Ltd., Sialkot
22.	Smithy article	District Jail, Gujranwala B.I & J. Jail Bahawalpur, New Central Jail, Multan.
23.	Tailoring	B.I & J. Jails, Bahawalpur.

- 2) It is not obligatory on Government offices to obtain the above articles from Jails/Factories. The purchases shall be made through the agency of the Directorate of Industries (Supply Wing) except otherwise ordered by the competent authorities. The Jails shall quote along with other Suppliers when tenders are invited and their offers be accepted after considering *inter-alia* whether they are competitive in price and quality.
- 3) The above instructions are not applicable in case of the purchases made under the local purchase powers delegated to the departmental authorities.
- 4) The supply of articles from Jail shall be regulated by the rules issued by the Inspector-General of Prisons.

**B.-- RULES FOR THE SUPPLY OF ARTICLES FROM THE
GOVERNMENT DEMONSTRATION WEAVING FACTORY, SHAHDARA**

Rules for the supply of articles from jails apply mutatis mutandis to the purchase of textile goods (such as Dusters, Bed Sheets, Long cloth, Markin, Drill, Lining cloth, Muslin, Towels, Shirtings, Khaddar, Bed Ticking, Mattress Cloth and covers, Doctors Coat, Gauze, Bandage cloth. Pajamas, Aprons, Bastas, Voil, Seed Bags, Mosquito Nets, Netting Cloth, Poplin, Dasuti, Plaster of Paris, Cloth, Cotton bed, Durries in grey, bleached, and coloured qualities) from the Government Demonstration Weaving Factory, Shahdara.

The supply of the articles from the factory shall be regulated by the rules issued by the Government Weaving and Finishing Centre, Shahdara.

**C. --RULES FOR THE SUPPLY OF WOOLLEN GOODS FROM THE
GOVERNMENT WOOL SPINNING AND WEAVING DEVELOPMENT-
CUM-TRAINING CENTRE, JHANG.**

The following items of woollen goods are manufactured at the Government Wool Spinning and Weaving Development-cum-Training Centre, Jhang.

1. Livery cloth 56" Wide in different colours.
2. Great Coat cloths 56 width Khaki.
3. Table Cloth.
4. Jhang Tweed 28/29' in different design & colours.
5. Hospital Blankets (Scarlet red and camel shades).
6. Grey or Grey Check blankets for Chowkidars.
7. Army blankets.
8. Woollen carpets & Rugs.
9. Woollen druggets (Woollen Durries).
10. Woollen Shawls.
11. Woollen Dhusas.

The rules given in Section-A apply mutatis mutandis to the purchase of woollen goods from the Government Wool Spinning & Weaving Development-CMW-Training Centre, Jhang. The rules for the supply of these goods from the Centre shall be issued by the Directorate of Industries & Mineral Development, Punjab. Lahore.

**D. -- RULES FOR THE SUPPLY OF ARTICLES FROM THE INDUSTRIAL CO-
OPERATIVE SOCIETIES.**

List of articles manufactured by the Industrial Co-operative Societies are given below. The instructions given in Part-A apply mutatis mutandis to the purchase of articles from the Industrial Co-operative Societies. All enquiries about the articles or the orders for their supply should be addressed to the Industrial Inspector, Co-operative Societies, mentioned in Col. 3 of the list given below or to the Incharge Business Manager of the Industrial Co-operative Societies/Co-operative Stores, Lahore Central Co-operative Stores, etc.

LIST OF ARTICLES MANUFACTURED BY THE INDUSTRIAL CO-OPERATIVE SOCIETIES IN THE PUNJAB.

Sr. No	Name of Article	Inspector's Circle in which the article is manufactured	REMARKS
1	2	3	4
I.	Cotton made article: -- 1. Bed Durries. 2. Tehsil & Judicial Courts. 3. Dusters 4. Floor Durries 5. Hospital Durries. 6. Hospital Sheetings & Bandage Cloth. 7. Kheses, Bed Sheets 8. Lungies for headwear & Tahbund. 9. Khaddar, Dasooti Khaddar, Single Khaddar Bed Sheets	Gujranwala & Multan. Multan, Leiah, Faisalabad & Bahawalpur. Multan, Leiah, & Faisalabad. Multan, Faisalabad Sargodha & Gujranwala. Multan, Faisalabad & Leiah. Multan, Faisalabad & Leiah. Multan Sargodha, Bahawalpur and Gujranwala. Sargodha, Multan & Faisalabad. Multan, Faisalabad, Leiah, Sargodha & Bahawalpur Sargodha & Bahawalpur, Multan, Faisalabad, Leiah. Sargodha & Bahawalpur, Multan, Faisalabad, Leiah. Sargodha & Bahawalpur, Multan, Faisalabad, Leiah.	

	<p>Khaddar Bed Sheets Dyed</p> <p>Khaddar Coating & Dopattas.</p> <p>10. Hosiery</p> <p>11. Niwar</p> <p>12. Printed Cotton Materials.</p> <p>13. Shirtings</p> <p>14. Towels Simples</p> <p>Towels Turkish</p>	<p>Ditto</p> <p>Multan, Faisalabad & Sargodha.</p> <p>Multan, Sargodha, & Bahawalpur.</p> <p>Multan, Faisalabad & Leiah</p> <p>Sargodha, Multan, Faisalabad & Multan.</p> <p>Multan & Faisalabad</p> <p>Ditto</p>	
II.	Fire Buckets	Multan, Leiah, Faisalabad & Sargodha	
III.	Furniture of every kind and description for office use.	Multan, Faisalabad, Sargodha, Gujrat, Gujranwala & Lahore.	
IV.	Moorahs and Chicks	Multan	
V.	Police dress equipments police shoes.	Multan and Faisalabad	
VI.	<p>Metal works---</p> <p>Aluminum parts, electric goods (Television Aerials) cutlery goods Stainless</p>	Gujranwala.	
VII.	Persian Carpets (Qaline)	Multan, Faisalabad & Sargodha	
VIII.	<p>Silk made materials---</p> <p>Artificial silk articles.</p> <p>2. Pure silk shirtings & coatings.</p> <p>3. Pure & artificial silk Lungies for headwear Tahbund (pure</p>	<p>Multan & Lyallpur</p> <p>Multan</p>	

	<p>silk).</p> <p>4. Tussa silk and spun silk</p>	<p>Multan and Sargodha</p> <p>Multan</p>	
IX.	Sports Goods for schools and police.	Sialkot.	
X.	Trays, Wooden	Sargodha	
XI.	Travelling basins	Multan	
XII.	Trays, steel or tin	Multan, Leiah & Faisalabad	
XIII.	Iron Locks, Masons and Carpenters, Tools & Machine Parts	Rawalpindi, Sargodha, Sialkot and Multan	
IV.	<p>Wood Works: ---</p> <p>1. Lacquer work</p> <p>2. Brass-in-laid work</p>	<p>Sargodha & Multan</p> <p>Sargodha</p>	
KV.	<p>Woollen article----</p> <p>1. Woollen Dopattas</p> <p>2. Woollen pashminas</p> <p>3. Woollen Blankets</p>	<p>Sargodha and Multan</p> <p>Multan</p> <p>Sargodha</p>	
VI.	Glue manufacturing	Multan	
VII.	Surgical and Veterinary article	Sialkot	
VIII.	Cycle industries	Lahore	
IX.	Water Cooler and Ice Box	Lahore	

APPENDIX 17

PART - I

[Referred to in rules 9. Sand 16.7 (b)]

Rules for the payment of compensation for land taken up under the Land Acquisition Act, I of 1894

[Note—The term Act as used in this appendix, means Land Acquisition Act, I of 1894].

Land Acquisition Officers.

- 1) After all preliminaries in respect to estimates, etc., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officers who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act.

Procedure of Special Officers appointed under the Act.

- 2) The procedure for the drawal of money from treasuries by special officers is prescribed in Subsidiary Treasury Rule 4 '64, and for the disbursement of money in the following rules.
- 3) When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended Form A showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant-General, Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form A giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant-General, as soon as possible. If the subsidiary statement is not complete on the day the award is made, the necessary entries in column 7 of statement A will be made in the Accountant-General's office on receipt of the statement in Form AA.
- 4) In oases where an award has been made by a Court under lection 26 of the Act, a second award statement should be prepared in the accompanying Form B by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant-General. On receipt of this statement, the Accountant-General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

Note.— Unless there be something repugnant in the subject or context the rules given in this appendix for the acquisition of land for the Public Works Department apply mutata is mutandis to other departments of Government also.

- 5) Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant-General for necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.
- 6) In giving notice of the award under section 12(2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives, by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the civil court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying Form E. The Officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the collector accounts the amounts deposited in the treasury will at once be charged off as public works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of un-disbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded such representative must show legal authority for receiving the compensation on behalf of his principal.

Note—In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil court under section 18, the office shall issue notices to them informing them that if they do not attend by a certain date, the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. To following rules must be observed in making such payments by money order: —

- i. No sums exceeding Rs. 200 in each separate case may be paid by money order.
- ii. No compensation due on account of land which is owned Jointly by the proprietors of a village or sub-division of a village may be paid by money order.
- iii. In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof in continuation of the printed entry "Received the sum specified above on sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgement duly signed by the payee, it should be attached to the usual receipt in Form C (See Rule 7) in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown ; the receipt will then be disposed of in the usual way.

- iv. For the words "paid in my presence by cash/ by cheque in form C, the words "Paid by money order" shall be substituted.

The Accountant-General will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less amount of the money order fee as a valid receipt for the full amount entered in the award statement.

- 7) In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form C, containing a reference to the item showing the amount due to that person in the award statement. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant-General when forwarding to him the account of the month in which the payments are made.
- 8) All payments into court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the court, payable by order of the court to credit of civil court deposits.

The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant-General with the accounts of the month in which the payments are made. The amounts deposited in the court will be charged off as expenditure in the public works accounts of the Collector, and the ultimate payments to the persons interested under the award shall be arranged for by the court under the rules for the payment of civil court deposits.

- 9) When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed. Form D being used with the necessary changes to give full particulars of the order of the Court.
- 10) For payments to the persons interested by cheques instead of by cash. See note below Subsidiary Treasury Rule 4.64.

Payments under the Act after the special officer is relieved of his special duties

- 11) In any case in which a reference is made to the civil court and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the civil court had been made by himself, as prescribed in rules 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for land acquisition.

- 12) When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money, for payment due under his award from the

Treasury,—vide Subsidiary Treasury Rule 4 -65 et seq. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant-General in the manner prescribed in rules 3 and 4. Additions and alterations in the award statement should also be communicated to the Accountant-General as prescribed in rule 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in rule 3. The procedure laid down in rule 6 should be observed by such Collector or Civil Officers.

- 13) The rules regulating the drawal and disbursement of money by the Collector or other Civil Officer including the drawal of advances are contained in Subsidiary Treasury Rules 4.66 and 4.67.

Note.—Advances should be drawn only in very exceptional circumstances to be noted in the Voucher on which the advance is drawn, and the un-disbursed portion of the advance should be placed in Revenue Deposit as soon as the date fixed for making payment is over.

- 14) The receipts in Form C taken from the persons to whom payments are made (vide Subsidiary Treasury Rule 4.66) shall be forwarded by the Treasury Officer with the accounts of the month to the Accountant-General. For payments into Civil Courts the procedure laid in rules 8 and 9 should be observed.
- 15) Cost of Pleader's fee in civil suits arising out of acquisition proceeding should be charged to the same head as the cost of the acquisitions. Department for which land is being acquired ought to meet the cost of pleaders' fees forming part of charges for civil suits arising out of acquisition proceedings.
- 16) Any special charges incurred in connection with the acquisition of land on account of establishment and contingencies, etc., should be treated as an integral part of the cost of the land and debited to the department for which the land is acquired, —vide note 2 below paragraph 7 of Appendix 3.

Audit by Account Officers

- 17) Whether the payment is made by a special officer or by the Collector (or other Civil Officer) the audit of the Accountant-General shall consist in seeing that every payment is supported by a receipt in Forms C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant-General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.
- 18) The Accountant-General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court as deposit and reports of possession have been received, he will forward the completed statements in Forms A, AA and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or

further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant-General.

- 19) When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department, the procedure will also be the same.

Procedure when no money compensation is paid

- 20) In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government: If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalized value of the abatement of Land Revenue should be charged against advances of funds (Rule 22) made by that body.

Investment of compensation money deposited in Court

- 21) Investments under section 32 and 33 of the Act of money deposited in Court, should be arranged for, in the case of purchase of Government securities, in communication between the Court and the State Bank of Pakistan and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority. The Bank will inform the Court what sum should be remitted to enable it to make the investment, and this amount will be paid from the deposits in Court.

Audits adjustment and recovery of payments on behalf of bodies financially Independent of Government.

- 22) Payments made from a municipal fund or district fund or a small town or notified area fund as compensation for land taken up under the Act, shall be made, and audited by the Local Audit Department, in the same manner as if the land were being acquired for Government. The Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed in duplicate. One copy of the relevant record shall be sent to the Local Body concerned and the other copy to the Accountant-General, Punjab. The municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance¹ on such dates and in such installments as the Government may direct, further payment to Government being required as soon as

¹ These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—"Deposits for work done for public bodies or individuals." All charges should be supported by the prescribed vouchers, unless these cannot be furnished at once in which case the Accountant-General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head: any balance of the sum originally credited, which is not claimed at the expiration of 8 year from the date of the award will be paid into civil court by the officer in accordance with Rule 8.

the Accountant-General reports that the payment made exceed the amount received in advance. The Accountant-General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

NO. AND DATE OF STATEMENT _____.

DATE OF AWARD _____.

Name of work for which land has been acquired _____.

No. and date of declaration in _____ Grants, viz. No. _____, dated ____ Page _____

Statement showing compensation awarded by _____ under section _____ Act 1 of 1894 to all the persons interested in the plot of land situated in the village of _____ in estate _____ No. _____ on the revenue Roll of the District of _____

Tehsil _____.

1	2	3	4	5	6	7	8	9		10	
Sl. No.	Name of persons to whom payment is due under the award	Area of land	Abatement of land revenue	A valuation of any buildings that may be taken upon the land	Total amount due to each persons, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken form the subsidiary statement AA.	Remarks	Number and date of voucher		Date on which possession of the land was handed over to the department all authorities for whom it is acquired	
								No	Date	Date	Reference to the report stating the date
		Areas	Rs. Ps	Rs. Ps	Rs. Ps						

To be filled up in the Accountant General's Office.

Note 1.--- Each award statement should be confined to the lands to be taken under one declaration, i.e. the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note 2. --- Regarding column 7, see note to statement AA.

AA

Particular regarding the acceptance by the persons concerned of amounts entered in award statement No. _____

Dated _____.

Name of work for which land has been acquired _____.

No. and date of declaration in _____ Gazette, viz, No. _____ date _____ Page _____.

1	2	3			
Serial No. in the statement of award under section II of the act	Name of person to whom payment is made under the award	Particulars of amount entered in column 6 of the award statement			
		A	B	C	D
		Amount accepted without protest	Amount accepted under protest	Amount refused and the Court in which it is deposited	Amount un-disbursed owing to non attendance, and the treasury in which it is deposited.
		Rs. Ps.	Rs. Ps	Rs. Ps	Rs. Ps

Note.--- In noting these particulars in the Award Statement it may be sufficient to enter the letters, a, b, c or d, as the case may be, in column 7 of the statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c, or d, in this statement.

B

NUMBER AND DATE OR STATEMENT _____.

Name of work for which land has been acquired _____.

Number and date of declaration in _____ Gazette, viz, No. _____ dated _____ page _____.

**STATEMENT SHOWING THE AMOUNT OF COMPENSATION AWARD BY THE COURT OF _____
UNDER SECTION 26 OF ACT 1 OF 1894**

1	2	3	4	5	6	7	8
Sr. No. in the statement of award under section 11 of the Act.	Names of persons to whom payment is due under the award	Amount originally awarded.	Amount made by collector under the original award	Total amount awarded by the court	Further payments due	REMARKS	Number and date of voucher
		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.		

FORM C**(obverse)**

No. of Vouchers _____

Name of work for which the land has been acquired _____ No. and date of declaration in _____ gazette, viz., No. _____ date _____ Serial No. _____ in Award Statement No. _____, dated _____

Name of Payee _____

I _____ of _____

Tehsil _____, District _____

do hereby acknowledge to have received Rs. _____ on account of cost of land taken up by Government, as detailed on reverse.

Signature of payee _____.

Locality _____

Note. --- The receipt should be in Urdu or in English but when the payee in unable to write in English or in Urdu, he may gives receipt in any other vernacular.

FORM C**(obverse)**

No. of Vouchers _____

Name of work for which the land has been acquired _____ No. and date of declaration in _____ gazette, viz., No. _____ date _____ Name of Payee _____ I _____ of _____

_____ Tehsil _____ District _____

do hereby acknowledge to have received

Rs. _____

_____ on account of cost of land taken up by Government, as detailed on reverse.

Signature of payee _____.

Locality _____

Note. --- The receipt should be in Urdu or in English but when the payee in unable to write in English or in Urdu, he may gives receipt in any other vernacular.

(REVERSE OF STATEMENT C.)**DETAILS LAND, ETC, AND THEIR VALUE.**

Mouza _____ Tehsil _____ Distt. _____

Land _____, Bighas _____ Marlas _____ Sorsaies _____

Value _____, Rupee _____ Annas _____ Pisa. _____

DETAILS LAND, ETC, AND THEIR VALUE.

Mouza _____ Tehsil _____ Distt. _____

Land _____, Bighas _____ Marlas _____ Sorsaies _____

Value _____, Rupee _____ Annas _____ Pisa. _____

in cash

Paid in my presence _____ to _____ resident of

by cheque

Village _____, Station _____ Tehsil

_____, District _____ the sum of Rupees

_____ Paisas _____ in words only.

Rs. + _____ + In Figures)

Dated _____ 200

in cash

Paid in my presence _____ to _____ resident of

by cheque

Village _____, Station _____ Tehsil

_____, District _____ the sum of Rupees

_____ Paisas _____ in word only.

Rs. _____ + In Figures)

Dated _____ 200

FORM CC

CONSOLIDATED VOUCHER FOR PAYMENT MADE DURING _____ 200, IN ACCORDANCE WITH AWARD STATEMENT
NO. ____ DATED _____. ON ACCOUNT OF LAND ACQUIRED FOR _____ IN THE DISTRICT OF
_____, TEHSIL _____ MAUZA _____.

1	2	3	4	5
Serial No. in award Statement	Name of payee	Area of land.	Amount paid.	Signature of the payee and date of payment
			Rs. Ps.	
			Total:	

Paid in my presence in cash to the above persons the total sum of Rupees _____ Ps. _____ only

Dated the _____ 200 _____ in words.

Signature of Officer

D NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED					D NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED					D NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED							
_____ To the Judge of the Court at _____ To sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1994.					_____ To the Judge of the Court at _____ To sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1994.					_____ To the Judge of the Court at _____ To sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1994.							
Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each		REMARKS	Serial No. in Award Statemen t No.	Names of parties	Area of land	Amount payable to each		REMARKS	Serial No. in Award Statemen t No.	Names of parties	Area of land	Amount payable to each		REMARKS
		Acres	Rs.	Ps.				Acres	Rs.	Ps.				Acres	Rs.	Ps.	
	Total						Total						Total				
Land acquisition officer Dated _____ 200					Land acquisition officer Dated _____ 200					Land acquisition officer Dated _____ 200							
Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.							
Judge.					Judge.					Judge.							
NOTE._____ This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					NOTE._____ This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					NOTE._____ This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.							

Appendices

Paid by cheque No. _____.

Dated _____ **on the** _____.

Treasury

Paid by cheque No. _____.

Dated _____ **on the** _____.

Treasury

Paid by cheque No. _____.

Dated _____ **on the** _____.

Treasury

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED _____. To the officer-in-charge of _____ Treasury. Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below: -					NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED _____. To the officer-in-charge of _____ Treasury. Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below: -						
Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each		Remarks	Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each		Remarks
			Rs.	Ps.					Rs.	Ps.	
Date _____ 200_____ Land Acquisition Officer Received the above amount and credit to revenue deposits. <div style="text-align: right;">Treasury officer</div>					Date _____ 200_____ Land Acquisition Officer Received the above amount and credit to revenue deposits. <div style="text-align: right;">Treasury officer</div>						
Note: this form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.					Note: this form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.						

Paid by cheque No. _____.

Dated _____.

on the _____ Treasury

Paid by cheque No. _____.

Dated _____.

on the _____ Treasury

PART II

[Referred to in Rule 16.7 (c)]

Transfer of lands between the Federal and Provincial Governments.

(i) Statutory Provisions.

Article 152 and 173 of the Constitution of the Islamic Republic of Pakistan; regulate the transfers of lands between the Federal and Provincial Governments. These are reproduced below for facility of reference: —

- 152. Acquisition of land for Federal purpose ---** The Federation may, if it deems necessary to acquire any land situate in a Province for any purpose connected with a matter with respect to which Parliament has power to make laws, require the Province to acquire the land on behalf, and at the expense, of the Federation or, if the land belongs to the Province, to transfer it to the Federation on such terms as may be agreed or, in default of agreement, as may be determined by an arbitrator appointed by the Chief Justice of Pakistan.
- 173. Power to acquire property and to make contracts.---** The executive authority of the Federation and_ of a Province shall extend, subject to any Act of the appropriate legislature, to the grant/sale, disposition or mortgage of any property vested in and to the purchase or acquisition of property on behalf of, the Federal Government or, as the case may be, the Provincial Government, and to the making of contracts.
- 2) All property acquired for the purposes of the Federation or of a Province shall vest in the Federal Government or, as the case may be, in the Provincial Government.
 - 3) All contracts made in the exercise of the executive authority of the Federation or of a Province shall be expressed to be made in the name of the President or, as the case may be, the Governor of the Province, and all such contracts and all assurances of property made in the exercise of that authority shall be executed on behalf of the President or Governor by such persons and in such manner as he may direct or authorize.
 - 4) Neither the President, nor the Governor of a Province, shall be personally liable in respect of any contract or assurance made or executed in the exercise of the executive authority of the Federation or, as the case may be, the Province, nor shall any person making or executing any such contract or assurance on behalf of any of them be personally liable in respect thereof.
 - 5) Transfer of land by the Federal Government or Provincial Government shall be regulated by law.

(ii) Subsidiary Provisions

The Federal Government have decided to apply the following principles in regard to certain subsidiary points, not covered T»y the statutory provisions; —

- 1) Acquisition of land for Federal purposes—Article 152 of the Constitution of the Islamic Republic of Pakistan, provides that when land belonging to a private party is required to be acquired on behalf of Federation, the acquisition shall be at the expense of the Federation. In cases where the land required to be transferred is in the occupation of the Provincial Government, the amount payable by the Federal Government will ordinarily be the market value of the land and buildings, if any, thereon; the capitalized value of the land revenue assessable thereon will be included in cases where the transfer of the land causes actual loss of land revenue to the Provincial Government.
- 2) Continuance of first refusal to Provincial Governments of land that is surplus to the requirements of the Federal Government:— When the Federal Government no longer require land in their possession, the Provincial Government of the province in which it is situate will be given the option of assuming possession of the whole or any portion thereof, subject to the following conditions:--
 - a) the Federal Government themselves will be the judges of whether they require to retain any particular land or not;
 - b) if the Provincial Government desire to assume possession of the land, the option to do so should be exercised within six months of the date on which the Federal Government signify their intention of surrendering the land;
 - c) the amount payable for the land will in all cases be the market value of the land and building, if any, thereon, at the date of transfer; and
 - d) when the Provincial Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land is not materially reduced by the division.
- iii. Transfers and Leases and Military land by the Federal Government to Provincial Governments.
 - a) For Lands inside Cantonments—The procedure will be as that prescribed in the Cantonment Land Administration Rules for private individuals except that the leases will not be put up to auction but will be granted by private treaty. In other words the Provincial Government requiring the land or some one on their behalf will apply for the lease of the land in the usual manner on the prescribed form to the Cantonment Board or the Military Estates Officer concerned who will dispose of the application, in accordance with the rules in the manner referred to above. The lease will be executed on behalf of the Provincial Government by the proper authority, i.e. an authority duly authorized to do so.
 - b) **For lands Outside Cantonments**—The procedure at (a) above, with necessary changes, will be followed, a lease form prescribed in the Cantonment Land Administration Rules being adapted for the purpose. If, however, the land outside a cantonment applied for by the Provincial Government is not required for any prospective Military purpose, it should be permanently relinquished outright in the usual manner instead of being leased.
- 2) Provincial Governments are entitled to have alienations of land in their favour registered under the Registration Act (XVI) of 1908. The Federal Government

prefer that all leases should be registered as a matter of principle even if registration is not compulsory under that Act as such a course appears to be in the interests of both the parties.

- 3)** It has also been decided that a transfer of land from the Federal Government to a Provincial Government should be carried out in the usual way that is to say, by means of a conveyance in writing from the President of Pakistan to the Governor of the province concerned. This procedure will apply to permanent transfers or relinquishments of land except statutory ones, i.e. except those transfers which are affected by some statutory provision and for which no conveyance or other document is necessary.

These instructions relate to lands in charge of the Defence Department only and do not affect those belonging to other Departments of the Federal Government.

APPENDIX 18

[Referred to in the note to P.F.R. 10-16 (IX) and P.F.R. 10 .20]

Instructions laying down the Procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses.

The applications for advances for the construction/purchase or repair of house should be dealt with as follows:—

A. Construction of House.

I. The applicant should submit: —

- a) an application indicating the amount of advance required.
- b) a copy or No. and date of the letter from the Accountant-General, Punjab certifying the availability of funds.
- c) a copy of the title or lease deed of the land on which the house is proposed to be constructed.
- d) a certificate from the Registrar that the land is free from all encumbrances and other charges during the last 12 years.

II.

- a) On receipt of the application the Head of Office shall satisfy himself about the title of the applicant and the amount necessary for the construction of house. He shall then forward the application to the authority competent to sanction the House Building Advance. The sanctioning authority shall satisfy himself about the validity of applicant's title to the land upon which the house is to be built in such manner, as he may consider necessary.
- b) The advance should be paid in installments; the amount of each installment being such as is likely to be required for expenditure in the next three months, and satisfactory evidence should be produced by the applicant to show that the amount of the previous installment has been actually utilized for the purpose for which it was drawn before the next installment is paid. To ensure that the advance is disbursed in accordance with the provision of clause III of rule 10.16, the bills for the drawal of the advance when presented to Audit should be accompanied by a certificate in the following form from the Controlling Authority in case of officer and Drawing Officer in other cases:—

Certified that the amount Rs. _____ being the _____ installment towards the House Building Advance granted to Mr. _____ is likely* to be required for expenditure in the next three months and that I am satisfied that the amount previously advanced has actually been utilized for the purpose for which it was drawn.

Drawing Authority

*Not applicable for the drawal of the first installment.

- c) It should be ensured that Agreement and Mortgage Deeds are executed in the manner prescribed in rule 10.16 and 10.17 of the Punjab Financial Rules.

Note.—In cases where the advance is intended for the purchase of land and construction of house thereon the Head of the Office should verily the title of the vendor.

B—Purchase and Repair of House

In addition to the instructions contained in clause I and clause II (a & c) of paragraph 'A' it should be seen that the value of the house to be purchased or repaired is not less than the advance.

APPENDIX 19

[Referred to in P. F. R. 10.25 (6)].

Rules in regard to Government Servants under the Administrative Control of the Punjab Government and Indigent Persons residing in the Territories Administered by the Punjab Government proceeding to the Anti-Rabic Centre at Lahore or to the nearest centre for Anti-Rabic Treatment.

1)

1. In these rules unless there is anything repugnant in the subject or context—

a) "Centre" means any Government or local fund hospital at which Anti-rabic treatment is available.

b) "Lahore Centre" means the Anti-rabic Centre at Lahore.

2. The powers referred to in rules 12,16 and 18 may be exercised in regard to the Lahore Centre by the Bacteriologist to Government, Punjab, here" in after referred to as the Bacteriologist and in regard to any other centre by the Deputy Commissioner of the district in which the centre is situated.

3. ***Deleted.***

2) Patients shall ordinarily be sent to the nearest centre, provided that this condition need not be observed when, for special reasons, the Medical Superintendent of the District Headquarters' Hospital or the District Health Officer certifies that the patient must proceed to the Lahore centre instead of to the nearest centre.

3) A Government servant of the Livestock and Dairy Development Department or of the Health Department will be treated as on duty for the purposes of pay, travelling allowance, leave and pension for the periods covered by his journeys to and from the Lahore Centre or another centre and his residence there for treatment, provided that it is shown that he had come into contact with an animal which is or is suspected to be suffering from rabies or with a case of hydro-phobia while actually discharging his official duty. He will draw travelling allowance at the ordinary rates plus full halting allowance for the period of treatment without the limits of ten days.

4) A Government servant proceeding to the Lahore centre or to another centre for treatment may be granted casual leave upto fifteen days. If in special cases leave for more than fifteen days is necessary, the Government servant may be granted one month's additional leave on full pay which will be not debited to the Government servant's leave account, any leave required in excess of one-and-a-half month's leave being granted under the ordinary rules. The additional leave on average pay or "earned leave" as the case may be, for one month is to be granted only when the appointment of a substitute is found necessary. When no substitute is engaged the entire leave for one-and-a-half months should be retreated as casual leave.

- 5) Any Government servant who has difficulty in finding at once the means to enable him to proceed to the Lahore centre or to another centre and whose pay does not exceed Rs. one thousand per mensem may be granted an advance sufficient to defray his actual travelling expenses to the Lahore centre or the other centre, as the case may be, and back, namely:—
- a) a single fare each way by railway of the class by which he is entitled to travel on duty, and
 - b) for journeys by road, the actual cost of transit, not exceeding the travelling allowance admissible for journeys on duty under the ordinary rules; and in addition the official may also be given an advance of one month's pay.
- 6) If a Government servant is considered to be too poor to proceed to the Lahore centre or to another centre at his; own expense and if his pay is not more than Rupees three hundred and fifteen per mensem, he may be granted his actual travelling expenses to the Lahore centre or to the nearest centre, as the case may be, and back, as defined in rule 5 above, together with an advance of one month's pay. Such a Government servant may, however, be granted his full actual expenses for journeys by road if such a concession is necessary.
- 7) If a Government servant is drawing pay of not more than Rupees one hundred and eighty per mensem, he may be granted, in addition to the concessions mentioned in rule 6, maintenance allowance during treatment as well as during the journeys to and from the Lahore centre or another centre at the rate of daily allowance admissible in the case of a Government servant of his grade under Travelling Allowance Rules of the Provincial Government.
- 8) If a Government servant drawing pay of not more than Rupees three hundred and fifteen per mensem who, by reasons of age or other sufficient cause, is incapable of travelling alone, and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed the cost, on account of one attendant, of railway fare, and other travelling expenses and maintenance allowance at the rate sanctioned for the patient and also wages not exceeding Rupees five a day, if the patient is unable to pay the daily expenses of the attendant, provided that any of the Government servants, specified in the schedule appended to these rules, may allow more than one attendant in special cases as, e.g. when the patient is a woman and in addition to one attendant she is compelled to take one or more children with her.
- 9) Any Government servant drawing a pay of not more than Rupees one thousand per mensem, may, if a member of his family is bitten by an animal which is, or is suspected to be suffering from rabies and he has difficulty in finding at once the means of sending him or her to the Lahore centre or another centre, be granted an advance not exceeding the actual travelling expenses (as defined in rules 5 and 6) of the person bitten, to the Lahore centre or the other centre and back, plus one month's pay. If the pay of the Government servant does not exceed Rupees three hundred and fifteen per mensem an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient.

- 10) The advances mentioned in rules, 5, 6 9 and 12 shall be recovered in not less than three and not more than twelve monthly installments. In the case of advances granted under rule 9, if Government servant's pay does not exceed Rupees three hundred and fifteen per mensem, or, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rupees three hundred and fifteen per mensem, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part by competent authority (vide rule 10.27). In special cases the recovery of the amount advanced for the travelling expenses of a member of the family of a Government servant whose pay does not exceed Rupees three hundred and fifteen per mensem may also be waived by such authority. If a Government servant has been unable to obtain the advances mentioned in rule 9 above before proceeding to the Lahore centre or another centre he may, in special cases, be reimbursed by heads of departments the actual travelling expenses incurred by him for the member of his family and also for the attendant, if necessary, not exceeding the amount, the recovery of which could have been waived under this rule, if he had taken an advance.
- 11) The Government servants mentioned in the schedule appended to these rules are authorised to grant the concession specified in rules 4, 5, 6, 7, 8 and 9.
- 12)
1. In regard to Lahore district the Bacteriologist, and in regard to other districts the Deputy Commissioners may, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a recoverable loan, grant to such Government servant an advance not exceeding one month's pay, intimating the grant to the Head of Department to which the Government servant belongs with a view to the recovery or otherwise of the sum advanced in accordance with the provisions of rule 10. The record of the proof furnished by the Government servant will be treated as a voucher and the charge shall be recovered by the Bacteriologist or the Deputy Commissioner, as the case may be, from the local Treasury Officer who will arrange to pass it on to the Accountant-General, Punjab. Subject to the same conditions of proof and recovery, the Bacteriologist or the Deputy Commissioner, as the case may be, may also make, in very special circumstances, a further advance not exceeding half a month's pay, to a Government servant who has already received an advance of one month's pay before his departure for the Lahore centre or the other centre, but has run short of funds while under treatment.

Note—Under the pre-audit arrangement at Lahore, the Bacteriologist will, however, draw the bill for such charges from the Accountant-General, Punjab.

2. Subject to the same conditions of proof and recovery, the Bacteriologist or the Deputy Commissioner, as the case may be, may also pay as an advance the maintenance and return journey expenses of a Government servant drawing not more than Rupees one hundred and eighty per mensem up to the amount admissible under rules 6 and 7. Any of the advances referred to above may also be granted subject to the above conditions of proof and recovery specified in this

rule, if applied for in the case of a member of the family of a Government servant undergoing treatment at the Lahore centre.

13) Deleted.

14) Any indigent person unconnected with the public service who is bitten by a rabid animal, and who, in accordance with rule 2, has to proceed to the Lahore centre or another centre, at his own expense, may be granted—

- a)** third class fare by rail and actual expenses of journey by road; to the Lahore centre or another centre and back;
- b)** maintenance allowance at Rs. Five per diem during the journey and during treatment;
- c)** the cost on account of one or more attendants as provided for in rule 8,

15) The concessions specified in rule 14 may be granted by the following Government servants;—

Deputy Commissioner, Medical Superintendent of a District Headquarters Hospital, District Health Officer or Tehsildar exercising jurisdiction in the area from which the patient is sent to the Lahore centre.

16) The Bacteriologist or the Deputy Commissioner, as the case may be, may also make advances to indigent persons who come to the Lahore centre or another centre after paying their own expenses up to the landing station, but are unable to pay the conveyance charges for the further onward journey to maintain themselves there or to pay for their return journey. The possibility of recovering these advances shall be investigated in the following manner,—

- 1.** The Bacteriologist should correspond direct with the Deputy Commissioner of the District to which the patients to whom advances have been made are believed to belong, and should ask the said officer to take over for investigation claims in respect of the advances made. Deputy Commissioners should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts, and should inform the Bacteriologist that they have done so. The Bacteriologist should then recover the amounts advanced from the Treasury producing the Deputy Commissioner's "acceptances" as vouchers and the claims should then be passed on to the Accountant-General Punjab, to be adjusted as the amounts advanced are recovered. Any sum which is found to be irrecoverable after being passed on to a Deputy Commissioner will be debited with the previous sanction of the Director of Health Services/Punjab, as a charge under the head "57—Miscellaneous—Miscellaneous charges for the treatment of patients at the anti-rabic centre" otherwise, i.e. if no Deputy Commissioner takes over the claim, the Bacteriologist will send to the Treasury Officer a certificate to this effect, on which the advance will be disbursed to the Bacteriologist. The amount will then be adjusted finally in the books of the Accountant-General under the head specified above.

2. The same procedure will apply in the matter of advances made by the Deputy Commissioners to persons coming for treatment to the centers within their jurisdiction.
- 17) An intimation in the Form appended to these rules shall be sent either with the patient (in a closed cover addressed to the Bacteriologist) or with as little delay as possible, after the patient has left for the Lahore Centre or another centre by the Government servants referred to in the schedule appended to these rules:
- 18) Allowances for certified indigents and, when admissible for their attendants also, will be drawn by the Bacteriologist, or the Deputy Commissioner, as the case may be, according to the following provisions: —
- a) Conveyance charges from landing station to the Lahore centre or other centres may be paid by the Bacteriologist or the Deputy Commissioner, as the case may be, in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age, and such charges shall be supported by a certificate of indigence, insufficiency of funds supplied, and incapacity of the patient to travel on foot and will be recovered from the local treasury.
- b) Maintenance charges in respect of the days spent at the Lahore Centre or other centre shall be advanced by the Bacteriologist or the Deputy Commissioner, as the case may be, and recovered by him from the local Treasury Officer. No refund shall be made by the Treasury Officer for any advance made unless vouched for by a certificate as to indigence and specifying the budget head from which the expenditure is to be met.
- c) Traveling allowance and maintenance charges for the return journey shall be paid by the Bacteriologist or the Deputy Commissioner, as the case may be, according to the rates admissible to a patient and shall be recovered from the local Treasury Officer, and the charges shall be supported by the intimation received from the officer responsible for the original advance and a discharge certificate from the Bacteriologist in the case of persons treated at the Lahore centre, or the Officer-in-Charge of the Centre in the case of persons treated at other centres, to whom advances are made on these accounts.

Explanation—These advances shall be made from a permanent advance and will be recouped on consolidated bills.

Note 1.--- *A fee of Rs. 5 per head is levied at the anti-rabic centre at Lahore or any of the centres in the Punjab for course of treatment from persons (other than indigent and Government servants entitled to free medical attendance) who pay income-tax or who pay Rs. 500 or more as land revenue or who are non-residents of Pakistan and whose circumstances are such that they would be liable to such payment if domiciled in Pakistan and from dependant relatives of all persons liable to such payments.*

Note 2.--- *In the case of Government servants whose pay is debited to the Federal Government and who are under the administrative control*

of the Punjab Government the expenditure connected with leave, advances, travelling expenses and maintenance charges, etc., will be chargeable to Federal Revenue.

FORM OF INTIMATION**(RULE 17)**

(a) _____ is hereby directed to proceed for anti-rabic treatment to _____ and is allowed to take (b) _____ as his attendant. He is a (c) _____. The expenses are debitable to the Punjab Government.

He has been granted the concession noted on the reverse. Nothing _____ for maintenance at the anti-rabic Centre Rs. (as shown on the reverse) and return journey has been advanced to him.

Station _____.

Signature _____

(Dispatching Officer).

Designation _____

Dated the _____ 19.

a) Name of the patient.

b) Name of the attendant (if any is sent).

c)

1. Government servant.

2. Member of the family of No. 1.

3. Indigent person.

(REVERSE)

List of concessions granted to _____ sent for anti-rabic treatment.

Advance of one month's pay.

Road journey allowance to the entraining railway station _____ class railway fare (tickets) to third class free tickets from _____ to _____
Diet en route _____ days at _____ per day.

Road journey allowance from _____ to _____.

Mileage Rs.

Motor vehicle Rs.

Motor Transport Requisition No. _____

Coolie Rs.

Note—copies of this form may be obtained gratis at the nearest list of pensary of Police Station,

SCHEDULE

(See Rules 8.11 and 17)

List of Government servants empowered to grant concessions to Government servants employed under them or subject to their authority to proceed to the Lahore Centre or to the nearest centre for anti-rabic treatment.

Officers of Category I, II & III mentioned in the Delegation of Powers under the Financial Rules & Powers of Re-appropriation Rules, 1962.

APPENDIX 20

Rule regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families.

Deleted

Appendix 21**[Referred to in P.F.R. 10.25 (j)]**

Rules governing the grant of recoverable advances to prisoners released under the Good Conduct Prisoners Probationer Release Act, 1926 and to paroles released under the Punjab Borstal Act and Prisoners released under Section 401, Code of Criminal Procedure.

1. Within the limits of the Funds allotted to him for the purpose, the Director, Reclamation & Probation, Punjab, is empowered to grant recoverable advances for relief of distress, purchase of seed, cattle, and agricultural implements, maintenance, clothing or any other necessary and reasonable purpose connected with reformation and uplift of probationally released convicts upto Rs. 1,000 in each individual case.
2. The Director, Reclamation & Probation, while granting the advance may at his discretion require the borrower to produce some person who will become surety for the repayment of the advance with interest.
3. Interest will be charged at the rate fixed annually for Taccavi Advances, but in special cases, the Director, Reclamation & Probation may advance small sums free of interest.
4. The borrower shall execute an agreement in vernacular form prescribed for the purpose.
5. Advances made under these rules, will be repayable by installments within such period from the date of the actual advance of the loan as the Director, Reclamation and Probation may fix. The period fixed as aforesaid shall not ordinarily exceed five years.
6. The order granting an advance should specify the purpose for which it is advanced. It should also be seen that the advance is being properly utilized for the purpose for which it was sanctioned.
7. The recovery of installments may be suspended by the order and at the discretion of the Director, Reclamation and Probation on proof of failure of crops and other exceptional calamity. In all cases formal orders of suspension shall be recorded.
8. When any portion of an advance sanctioned under them rules is found to be irrecoverable, or when from any special cause it appears that the loan ought not to be recovered, the Director, Reclamation & Probation may sanction remission upto the extent and upto a limit of Rs. 1000 in any individual case, subject to a report to Government and the Accountant-General.
9. The Assistant Director, Reclamation A Probation may also sanction recoverable advances to prisoners mentioned in paragraph 1 upto a maximum of Rs. 950 in each individual case for the purpose specified therein.

APPENDIX 22

[Referred to in rules. 12.14 and the Note thereunder]

Detailed rule for the maintenance of deposits accounts of court of Small Causes.

1. A Register shall be kept up at the Court in Form T.A. 20 of all deposits paid into the Court.
2. All payments made from these deposits shall be entered in a separate Register (Form T.A. 21) and also in the appropriate column of the Register of Receipts (Form T.A.20).

Each transaction of receipt or payment should be initialed by the Registrar appointed under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

3. Payments shall be made by the Court to the claimants entitled thereto from the sums brought to credit in the Register of Receipts mentioned in Rule 2 without the intervention of the Treasury Officer except under the special circumstances described in Rule 5 below.
4. Whenever the sum in possession of the Court is in excess of Rs. 1,000, such excess shall at once be remitted to the Treasury accompanied by a chalan, which should show the gross receipts, and the payments made under Rule 3, since the last surplus was remitted, and the surplus collections then remitted with the chalan, which will be returned to the Court receipted by the Treasury Officer.
5. If at any time the claim of a creditor before the Court shall exceed the balance held by it, the Court shall issue a cheque (Form S.T.R. 41) for such claim on the Treasury Officer against the surplus collections remitted to the Treasury,
6. On the fixed "latest date" each month, each Court should close its Deposit Registers for the month, and enter subsequent transactions in the same Register with those of the next month. In June the fixed "latest date" will be the 30th. In others, such a date will be fixed by the Deputy Commissioner as will secure the inclusion of each month's transactions in the Headquarters Treasury Accounts for the month.
7. On the "latest date" each Court should, without fail, report to the Treasury Officer the receipts and the payments made under Rule 3 which may have taken place since the last surplus balance was remitted to the Treasury, and furnish him with a certified Memo of the closing balance in the hands of the Court. If any surplus balance is to be remitted on that date, the certified Memo of the closing balance should be attached to the chalan, the other information being given on the chalan itself.
8. The gross receipts and payments on account of Civil Court Deposits, as reported by the Courts from time to time in their chalans and in the Memo sent to the Treasury as directed in Rule 7, together with the payments made on cheques by the Treasury Officer under Rule 5, should be brought on the books of the Treasury Officer and accounts kept in the form prescribed for Personal Deposits

(Form T.A.22), which should be designated as "Civil Court's Deposits", in order to distinguish them from Personal Deposits proper.

9. The surplus collections remitted by the Courts are not to be entered in the Cash Book of the Treasury Officer, as they will be virtually brought on his books by crediting and debiting the gross receipts and payments of the Courts. They will be treated in the same way as remittances from Sub-Treasuries to the District Treasury.
10. The balances in the hands of the Courts will form a portion of the Treasury Cash Balance, and will be entered specifically by the Treasury Officer in the Cash Balance Report and in the Cash Account like balances of Sub-Treasuries.
11. As soon as the Registers of a month are closed, the Court will submit to the Treasury Officer: —
 - i. An extract (in Form T.A.43) from his Register of Receipts of Deposit which should be written up day by day, so that there may be no delay in sending it at the close of the month,
 - ii. A list of Repayments of Deposits made during the month in Form T.A. 21 or 44, supported by receipts of the, payees, duly stamped, when in excess of Rs. 20. This list will include payments made by the Court under Rule 3, and payments made by Treasury Officer on cheques under Rule 5, the number of cheques being noted in column 5, and the word "Cheque" in column 7 of the Register of Payments.
 - iii. A duly signed Memorandum of Adjustment in the following Form :—

	Rs.	Ps.
A—Opening balance	0	0
Deposits received during the month of as shown in extract from Deposit Register of Receipts submitted.	0	0
Total	0	0
B—Deposits repaid during the month as per List submitted	0	0
Balance in Court which I have verified as correct.	0	0
Balance in Treasury	0	0
Total		
(Signed)	A. B.	

Care shall be taken to see that the total of A is equal to the total of B as it ought to be.

12. The Returns received from the Small Cause Courts will be transmitted to the Accountant-General in original. The cheques paid by the Treasury Officer should be attached to the Returns, with a covering fist showing the number and amount of each cheque.
13. On the last working day of each financial year, the entire balance in the .custody of the Court shall, without fail/ be remitted to the Treasury at such an hour as to admit of its being included in the Accounts for June as a balance at the Treasury.
14. At the commencement of each year, each Court shall furnish the Accountant-General, through the Treasury Officer, with a list of the balances still outstanding of the Civil Courts, Deposits of the second preceding year and those of the last preceding Clearance Register but one which are no allowed to lapse to Government in Form T. A. 43 with suitable changes in the headings and a statement of Lapsed Deposits in Form T. A. 49. The deposits reported for lapses should be excluded from the Clearance Register.

Note. —When the list of laps is made up by the court notice the amount must be sent to the Treasury officer to enable him to deduct, the amount in the personal ledger.

APPENDIX 23

List of Personal Ledger Accounts

Deleted

APPENDIX 24

[Referred to in P.F.R. 16.5]

**RULES REGARDING THE PROCEDURE TO BE FOLLOWED IN INCURRING
EXPENDING ON ASSIGNED WORKS**

With reference to the provisions of Rule 16.5 (a) laying down that the transactions connected, with assigned work a should be accounted for in the forms and under the procedure prescribed for similar transactions of the Public Works Department, the following guiding principles in respect of petty construction and repairs costing more than Rs. 2,500 in each case have been laid down by the Director Auditor, Accounts (Work) for observance by the disbursing officers: —

- i. Money required for the execution of such works should be drawn on abstract bill forms from treasuries or in the case of offices located at Lahore, from Accountant-General's office, as usual, a cash book in Form P.W.A. I being maintained: to show all such sums drawn and the amounts paid therefrom to individual payees.
- ii. The work will presumably be done either by departmental labour or through a contractor. In the case of the former the record of payments made as well as of work done will be in Muster Rolls Form No. D.F.R. (P.W.) 18* while in the case of the latter the initial record of work done will be the Measurement Book form No. D.F.R. (P.W.) 20¹ in which will be entered all measurements of work done (other than by daily labour) or materials counted for which payment has to be made. Payment for work done or materials supplied should be made in the following form: —
 - a) Form No. D.F.R. (P.W.) 22—when it is intended to settle the contractor firstly and finally.
 - b) Form No. D.F.R.(P.W.)25—When an "on account payment" is made to the contractor. The first and intermediate payments should be made on the white form, while the final payments should be made on the yellow form.
 - c) Form No. D.F.R.(P.W.) 26—For all miscellaneous payments for which none of the above referred to forms are suitable.

Note. —Should the system of making advance payments or secured advances be followed Form No. D. F. R. (P.W.) 25 will not be suitable and Form No. D. P. R. (P.W.) 23 or 24 as the case may be, should be used.

- iii. For rules relating to the upkeep of measurement books and preparation, examination and payment of bills, see paragraphs 7.16 to 7.19 and 7.28 to 7.34 of Financial Hand Book No. 3— Departmental Financial Rules.

¹ The forms referred to in this appendix are those contained in Account Code Volume III, and the Financial Hand Book No. 3 Department Financial Rules.

- iv.** To enable the disbursing officer to exercise financial control over the works, expenditure charges, incurred during the month, should be collected in Works Abstract Form., P.W.A. 10 or 11 as the case may require prepared separately for each work whence it should be posted into the Register of Works, Form P.W.A. 12 or 13.
- v.** Besides the above. Contractor's ledger in Form P.W.A. 14 should be maintained in cases when running payments are made to contractors.
- vi.** In support of the Abstract bills, on which money is originally drawn as stated in (i) above, the detailed vouchers referred to in (ii) above should be submitted direct to the Accountant General's office in one batch at the end of the month covered by a schedule of works expenditure. Form P.W.A. 27 with the vouchers detailed in column 7. In case where the number of vouchers is large. Form P.W.A.24 should accompany the schedule of works expenditure and in those cases particulars of vouchers would not have to be entered in column 7. Special reference is invited to Article 231 of Account Code, Volume III (First Edition) in this connection.
- vii.** A list of all sanctions to estimates accorded during the month showing the name of work, the amount of the sanctioned estimate, and the authority for the sanction, should be supplied to the Director, Audit & Accounts (Works) by the 5th of the month following that to which the sanctions relate. In cases there is no such sanction in any month a "Nil" report should be sent on that date. Public Works forms should be used for the sanctions accorded.

APPENDIX 25

Function to be performed by the High Commissioner for Pakistan in U.K. on behalf of the Punjab Government.

Deleted

PART II
FORMS

P.F.R. FORM 2*(Referred to in note 1 (vi) to P.F.R. 3.8)***REGISTER SHOWING VALUABLE ARTICLES DEPOSITED IN THE TREASURY FOR SAFE CUSTODY WHICH ARE REQUIRED TO BE TAKEN OUT FREQUENTLY.**

Date of receipt	Serial No.	From whom received	Description of the case concerned	Description of article	Initials of treasury officer on receipt	Signature of recipient with date initials of the treasury officer	Initials of treasury officer on return	Signature of recipient with date initials of treasury officer	Initials of treasury officer on return	Signature of recipient with date initials of treasury officer	Initials of treasury officer on return	Signature of recipient with date initials of treasury officer	Initials of treasury officer on return	Signature of recipient with date initials of treasury officer	Initials of treasury officer on return	Signature of recipient with date initials of treasury officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

P.F.R. FORM 3*(Referred to in note 1 (iv) to P.F.R. 3.8)***REGISTER FOR SAFE CUSTODY OF DEPOSIT RECEIPTS OF RECOGNISED BANKS
TENDERED AS SECURITY BY CLERKS AND OTHER GOVERNMENT SERVANTS
HANDING GOVERNMENT MONEY**

Sr. No.	Date	Name of the pledge, i.e. Government servants concerned (designation only) in whose favour the deposit receipt has been made out	Name of Government servant who has tendered the security.	Name of the recognised bank.	Amount of the deposit	Dated initials of		Note of final disposal with receipt of person whom delivered	Dated initials of	
						Treasury Officer	Treasurer		Treasury Officer	Treasurer
					Rs. Ps.					

N.B. each entry must be initialed by both the Treasury Officer and the Treasurer

P.F.R.FORM 4

[Referred to in the note 1 below P.F.R. 5,3 (6)]

BOND OF INDEMNITY FOR DRAWING ARREARS OF PAY AND ALLOWANCES OR PENSIONS OF DECEASED GOVERNMENT SERVANTS OR PENSIONERS

KNOW ALL MEN by these presents that I, (a) resident of _____ and (&) _____ the widow/the son of _____ and I/we, _____ (c) sureties on her/his behalf are held and firmly bound to the Governor of the Punjab in the sum of Rupees Rs. _____ to be paid to the said Governor of the Punjab or his successors or assigns FOR WHICH payment to be well and truly made each of us severally bind (s) himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this _____ day of 19 _____

WHEREAS (d) _____ was at the time of his death in the employment of Government or was receiving a pension of Rupees _____ — _____ Rs. from Government.

AND WHEREAS the said died on the _____ day of 19 _____ and there was then due to him the sum of Rupees. _____ . Rs. _____ (for pay and allowances in respect of his said office) or (in respect of his said pension) AND WHEREAS the above bounden, (a)

(hereinafter called "the Claimant") claims to be entitled to the said sum as heir of the said (d) _____ but has not obtained letters of administration of or a succession certificate to the property and effects of the said (d)

AND WHEREAS the claimant has satisfied the (e) _____ (officer concerned) that he/she is entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce letters of administration of or a succession certificate to the property and effects of the said (d)

AND WHEREAS Government desire to pay the said sum to the claimant, but under Government rules and orders it is necessary that the claimant should first execute a bond with one surety/two sureties to indemnify Government against all claims to the amount so due as aforesaid to the 210 FORMS No 4 said (d) before the said sum can be .paid to tee claimant Now THE CONDITION of this bond is such that if after payment has been made to the claimant, the claimant or (he surety/sureties shall in the event of a claim being made by any other person against Government with respect to the aforesaid sum of Rs.— _____ refund to Government Ac sum of Rupees _____—and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto _____.

THEN the above written bond or obligation shall be void; but otherwise the same shall remain in full force and virtue.

In WITNESS to the above written bond and the condition therefore.

We _____.

And _____.

And _____.

have hereunto set our hands this _____ day of _____ 19

- a) Full name of claimant with place of residence.
- b) State relationship to the deceased.
- c) Fun name or names of surety.
- d) Name of the deceased.
- e) Title of the Officer responsible for the payment.

P.F.R FORM 5

DELETED

P.F.R FORM 6

(See P.F.R FORM 5 on page 214 – 217)

P. F. R FORM 7

On all changes among office one of these certificates should be at once filled up dispatched by the same day's post.

Certified that I _____ have this day before/after noon, made over charge and that I _____ received charge of the office of _____ at _____ both officers being present with reference to the order of the Punjab Government No. _____ dated _____ 19 _____ transferring _____ to _____ granting _____ leave absence.

Signature of Government servant making over charge

Certified that (in the case of a Government servant whole posts charged which is on leave or in transit). I received the order of transfer at _____ on the _____ of before / after noon.

Two specimen signatures are attached for Government servant attached Lahore only).

(To be filled in by P.W. Officers only) Date of commencement of transfer of charge before/after noon.

Date of completion of transfer of charge _____ before/after noon.

Dated _____.

The _____ 200

Signature of Government servant receiving charge.

Note:

- a) When no actual transfer takes place, the in applicable portion should be scored through and the words "left the station of" or arrived at the station of substituted.**
- b) The actual date and time of transfer, or departure, or arrival would be entered.**
- c) If a Government servant takes the benefit of Friday or gazetted holidays, under rule 8.26 of C.S.R., Punjab, Volume I, Part I the actual date transfer of charge should be reported.**
- d) When the charge of an office is not made over at its headquarters, or when both the relieving and relieved officer are not present, a reference must be given to the number and date of the Government orders so permitting it.**

FOR USE IN OFFICE OF THE ACCOUNTANT GENERAL

Date on which the joining time admissible/leave sanctioned ended.

In the case of Government servant returning from leave out of Pakistan state the joining time admissible.

If a Government servant take the benefit of Friday or gazetted holidays, under rule 8.26 of C.S.R., (Punjab), Volume I, part I, see the conditions laid down therein are fulfilled.

Certificated that both as regards relieving and relieved Government servants, the necessary entries have been made in the Audit Register and History of services, and also in the case of the officer proceeding on leave out of Pakistan, any necessary adjustment of his allowance consequent on the receipt of this certificate has been made and any amount due to or from has been entered in the "Objection Columns" of the Audit Register.

Audit	Registers	Volume	Pace	Volume	Pace
-------	-----------	--------	------	--------	------

DATED	LAHORE.	Auditor	Auditor	History Clier
--------------	----------------	---------	---------	---------------

The _____ 197.

FOR P.W OFFICER ONLY

No. _____, dated the _____

Forwarded to the superintending engineer _____ Circle for transmission to the Accountant General, Punjab.

Executing Engineer,

_____ Division

No. _____, dated the _____

Transmitted to the Accountant General, Punjab with the remark that the time spent into transfer of charge was/was not excessive.

Superintending Engineer

_____ Circle.

Note. ----These charge certificate may be sent by the Executive Engineer to the Accountant General Direct when no time has been sent in the transfer of charge.

ACCOUNTANT GENERAL REGISTER NO. _____ D.O.T.

Of 19

From _____
_____.

**THE ACCOUNTANT GENERAL,
PUNJAB.**

Dated _____ 19

Forwards a certificate declaring that
the charge of the office of _____
was transferred from _____
to _____
on the _____ noon of the _____
19 _____.

Signature _____.

Designation _____.

P.F.R FORM 8

DELETED

P.F.R FORM 9

DELETED

P.F.R FORM 10*[(Referred to in note 1 to P.F.R. 7.6(a))]***STATEMENT FOR PROPOSITION FOR REVISION OF ESTABLISHMENT**

1	2		3		4	5
Class or grade and designation of Government servants affected.	NUMBER IN EACH CLASS		RATES OF PAY		Actual present cast of establishments affected	Approximate extra cost involved by these proposals.
	Present (a)	Proposed (b)	Present (a)	Proposed (b)		

In the case of district or divisional establishments the costs of the whole establishment or establishments affected should be given in lump, without details, and in the case of establishments, the scale of which is fixed for the province as a whole, the cost of the whole provincial scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2(a), 3(a) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2 (b) and 3(b) and find it to be correct.

Accountant-General

P.F.R FORM 11*(Referred to in P.F.R. 7.12)***ACQUITTANCE ROLL**

**ACQUITTANCE ROLL OF PERMANENT / TEMPORARY ESTABLISHMENT OF THE
FOR PAY / TRAVELLING ALLOWANCES FOR THE MONTH OF _____ 19**

Item No.	Names	Designation	Net amount payable		Dated signature (with stamps where necessary unpaid items to be noted as such and attested
			Rs	Ps	
					Total unpaid Rs.
Total					

Passed for Rs. _____ () on the authority of the
(figures) (words)

Establishment / traveling allowance bill of _____ for _____.

Cashier.

Drawing officer

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Paying Officer

P.F.R FORMS 12

(Referred to in P.F.R 8.9 (a))

DETAILED COUNTERSIGNED CONTINGENT BILL NO

Note: Government servants whose bills are countersigned before payment by the controlling officer should use Form S.T.R. 32.

NOT PAYABLE AT THE TREASURY

Sent to Controlling Officer on _____ 19. Countersigned and sent to Accountant General on _____ 19 _____.

District	Monthly detailed bill of contingent charges of _____ for the month of ____ 19____.					
	Head of service:					
Details of numbers of sub-vouchers.	Description of charge and No. and date of authority where special sanction is necessary			Amount		
		Rs	Ps	Rs	Ps	
		Carried over				
	Total rupees	Brought forward				

<p>1) I certify that the expenditure charged is this bill could not, with due regard to the interests of the public service, be avoided. If certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all items expenditure above Rs. 100 in amount, and al work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been so cancelled that they cannot be used again.</p> <p>2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the stock register.</p>	<p>Drawn on abstract bill No. _____ Dated _____</p> <p>Ditto Ditto Ditto</p> <p>Add-Amount of disallowance from bill No. _____ dated refunded by deduction form contingent bill no. dated and re-allowed as per _____</p>	
<p>3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payment.</p> <p>4) Certified that</p> <p>a) The expenditure on conveyance hire charged in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and</p> <p>b) The Government servant concerned is not entitled to draw traveling allowance under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty, which necessitated the journey.</p> <p>Date: Signature of Disbursing Officer.</p>	<p>Total of this bill</p> <p>Appropriation for 19 19</p> <p>Expenditure including this bill _____.</p> <p>Amount of work bills annexed.</p> <p>Balance available.</p>	<p>Contingencies</p>

This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

P.F.R FORM 12-CONCLD***For Use of Controlling Officer***

Disallowed from sub-voucher No. _____.

Ditto _____ Total of this bill

Ditto _____

Passed for Rupees _____.

I certify that in support of every charge of more than Rs. 100 made in this bill, a receipt or other voucher has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 250/- are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 100 are in proper form and order and that they have been so cancelled that they cannot be again used to support claims against the Government, all work bills also appended.

Signature of the countersigning Officer***Dated*** _____ **19**

P.F.R FORM 13

(Referred to in P.F.R. 8.16)

(to be printed on open royal)

**REGISTER OF CONTINGENT CHARGES OF THE _____ DEPARTMENT OF THE
_____ DISTRICT, 19**

Left hand page

To whom paid	No. of sub voucher contingent abstract	DETAILED HEAD OF BUDGET							
		Sub divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub divisions of a detailed head, they should be linked by a brace and the amount placed below. (each of these spaces represents money column)							
Budget grant for each head	No. of								
		Right hand page							

DETAILED HEADS	Unusual charge		Total of each contingent abstract	Total of each month "a" bill	Date of detailed bill	Date of admission with initials	REMARKS
Sub divisions of detailed heads	Description	Amount					

P. F. R. FORM 15.

[Referred to in the note under P.F.R. 10-16 (77), note 4 under 10.16 (VII) and note 3 to 10.17].

[Form of Mortgage for House Building Advance]

THIS INDENTURE made the _____ day of _____
One thousand nine hundred and _____ BETWEEN _____ of _____
_____ a Civil servant of _____ (hereinafter referred
to as the mortgagor which term shall where the context so admits include his heirs,
executors, administrators and assigns) of the one part and THE GOVERNOR OF THE
PUNJAB (hereinafter referred to as the mortgage which term shall where the context so
admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well
entitled to the land hereditaments and premises hereinafter described and expressed to
be hereby conveyed transferred and assured (hereinafter referred to as the said
hereditaments).

AND WHEREAS the mortgagor has applied to the mortgage for an advance of the
sum of Rs. _____ for the purpose of enabling him to defray the expenses¹ of —
_____ as a. suitable residence for his own use, or for the use of his family.

AND WHEREAS under the provisions contained in the Punjab Financial Rules
(hereinafter referred to as the said Rules which expression shall where the context so
admits initiate" as elude any amendment thereof or addition thereto for the time "c" being
in force) the mortgage has agreed to advance to the mortgagor the said sum of Rs. _____
—[payable as follows that is to say the sum of Rs. _____ on or before the
execution of these presents and the balance (unless and until the power of sale
applicable hereto shall have become exercisable) by equal installments payable quarterly
the first of such installments to be payable on the _____ day of
_____]².

NOW THIS INDENTURE WTTNESSETH that in pursuance of the said agreement
and in consideration of the sum _____ paid on or before the execution of
these presents to the mortgagor by the mortgage (the receipt whereof the mortgagor doth
hereby acknowledge) for the purpose of enabling the mortgagor to defray the herein
before recited expenses the mortgagor hereby covenants with the mortgage to repay to
the mortgage the said sum of Rs. the _____
_____ [and such further sums as shall hereafter be paid by him to the mortgagor pursuant
to the hereinbefore recited agreement in that behalf and interest thereon calculated
according to the said Rules on the _____ day of _____ next 2 and if
the loan shall not be repaid on that date will pay interest in accordance with the said
Rules. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid
the mortgagor doth hereby convey transfer and assure unto the mortgage ALL that piece
of land situate in the _____ district of _____ registration district of—
_____ sub-registration district of _____

1

2

containing——more or less now in the occupation of the mortgagor and bounded on the north by ——on the south by ——on the east by ——and on the west by —— together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgage absolutely subject to the proviso for redemption hereinafter contained and the mortgagor hereby further covenants with the mortgage that he will not rent out the whole or any part of the said property without the previous sanction of Government. PROVIDED ALWAYS that if and as soon as the said advance of rupees ——land of such further sums as may have been paid as aforesaid made upon the security of these presents shall have been repaid and interest if thereon calculated according to the said Rules by the deduction of monthly installments of the salary of the mortgage or as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgage will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgage or as he may direct AND it is hereby agreed and declared that there shall be any breach by the mortgagor of the covenants, on his part herein contained or if he shall die or quit the service before the said sum of rupees ——and any further sum as may have been paid as aforesaid] and interest there on calculated according to the said Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgage to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgage shall think fit AND it is hereby declared that the receipt of the mortgage for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgage shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place there out to pay all the expenses incurred on such sale and the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgage that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor, bath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor) in the presence of 1st witness, address occupation 2nd witness address occupation.

(The deed should be registered.)

Note. — These must be two witnesses to a mortgage.

P. F. R. FORM 16***[Referred to in note below P.F.K 10-16 (VI)]*****Re-conveyance for House Building Advances**

THIS INDENTURE made the _____ day of _____ 19
 BETWEEN THE GOVERNOR OF THE PUNJAB (hereinafter called the Governor) of the
 one part and ---a Civil servant of _____ (hereinafter called the
 mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the _____
 _____ day of _____ 19 and made BETWEEN the mortgagor of the one part
 and the Governor of the other part and registered at _____ in
 Book _____ Volume _____ pages _____ to _____ as No. _____ for _____
 _____ {hereinafter called the PRINCIPAL INDENTURE) WHERE AS all moneys due and
 owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied
 and the Governor has accordingly at the request of the mortgagor agreed to execute such
 re-conveyance of the mortgaged premises in the within written INDENTURE comprised
 as is hereinafter contained. Now THIS INDENTURE WITNESSETH that in pursuance of
 the said agreement and in consideration of the premises the Governor doth hereby grant
 assign and reconvey unto the mortgagor, his heirs, executors, administrators and assigns
 ALL THAT the piece of land situate in the _____ containing _____
 more or less bounded on the north by _____ on the south by _____
 _____ on the east by _____ on the west by _____
 together with the dwelling-house and out-offices, stables, cook-rooms and outbuildings
 thereon AND ALL and singular other than premises in the PRINCIPAL INDENTURE
 comprised or expressed to be thereby assured or which now are by any means vested in
 the Governor subject to redemption under or by virtue of the PRINCIPAL INDENTURE
 with their rights easements and appurtenance as in the PRINCIPAL INDENTURE
 expressed and all the estates right title interest property claim and demand whatsoever of
 the Governor into out of or upon the same premises by virtue of the PEINCIPAL
 INDENTURE to have and to hold the premises herein before expressed to be hereby
 granted assigned and reconveyed unto and to the use of the mortgagor his heirs,
 executors, administrators and assigns for ever freed and discharged from all moneys
 intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits,
 accounts claims and demands for, or, in respect of, the said moneys or any part thereof
 or, for, or in respect of the PRINCIPAL INDENTURES or of anything relating to the
 premises AND the Governor hereby covenants with the mortgagor his heirs, executors,
 administrators and assigns that the Governor has not done or knowingly suffered or been
 party or privy to anything whereby the said premises or any part thereof are, or can be
 impeached, encumbered or affected in title estate or otherwise howsoever IN WITNESS
 whereof the parties hereto have hereunto set their hands and seals the day and year first
 above written.

Signed sealed and delivered by— for and on behalf of the Governor of the Punjab
 in the presence of

P.F.R. FORM 17**[Referred to in note 1 below P.F.K. 10.16]**

Form of Mortgage for House Building Advances granted to Government servants who do not possess full proprietary rights in the land upon which they intend to build a house

THIS INDENTURE made the _____ day of _____
 _____ BETWEEN _____ of a civil servant of hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR or THE PUNJAB (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land, hereditaments and premises hereinafter under a lease from _____ dated _____
 _____ for a term of years expiring _____ subject to a rental of Rs. _____ per _____

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees _____ for the purpose of enabling him to defray the expenses of _____ as a suitable residence for his own use, or for the use of his family.

AND WHEREAS under the provisions contained in the manta," Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits in the and elude any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents the mortgagee has agreed to advance to the mortgagor the said sum of Rs. _____ [payable as follows that is to m9nta"aa say the sum of Rs. _____ on or before the execution of these presents and the balance (unless and until the power of 4. Delete-83.6 applicable hereto shall have become exerciseable) by-equal words in instalments payable quarterly the first of such instalments to be payable on the _____ day of _____].

Now THIS INDENTURE witnesseth that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees _____ [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf] and interest thereon calculated according to the said Rules on the _____ day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THIS INDENTURE ALSO witnesseth that for the consideration aforesaid the mortgagor doth hereby demise let and transfer unto the mortgagee ALL THAT piece of land situate in _____ in the registration district of _____ sub-district _____ thana _____ containing _____ more or less and bounded on the north by _____ on the south _____ by _____ and on the west by _____ together with the dwelling-house and the out offices, stables, cook-rooms and out-buildings and all

kinds be used or intended to be used with the said dwelling-house¹ (lately erected) together with all rights easements and appurtenances belonging to the same or any of them TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs,———— [and of such further sums as may have been paid as aforesaid] made upon the security of these presents and interest thereon calculated according to the said Rules shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that he will not rent the said premises without the previous sanction of Government and that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable, and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions, and agreements and will keep the mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any; to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS, and it is hereby agreed and declared, that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premise's or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned there by or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust for the purchaser, his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premium salami or moneys

¹ Delete words in croboheta if further advances are not be made.

arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place there out to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and the n to pay the surplus if any to the mortgagor AND IT is HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgage shall consent thereto in writing IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered),

Note.—There must be two witnesses to and martgage.

P.F.R. FORM 18***[Referred to in note 3 below P.F.R. 10-6 (vii)]***

Agreement for House Building Advances Granted to Government Servants to Build Houses on Plots taken from Improvement Trust—————Under an Co-operative House Building Society/Urban Development Authority.

AGREEMENT FOR SALE

THIS INDENTURE—————made the day of—————one thousand nine hundred and————BETWEEN THE GOVERNOR OF THE PUNJAB (hereinafter called the Lender which expression shall include his successors in office and assigns) of one part and———— of (hereinafter called the Borrower which expression shall include his heirs, executors, administrators, legal representatives and permitted assigns) of the other part. WHEREAS by an agreement for sale dated the————day of————and made between the borrower and the improvement Trust/Registrar, Co-operative House Building Society/Urban Development Department/Lahore Development Authority————thereinafter called the Trust/Society/ Department/Authority registered at————on————numbered (hereinafter called the agreement for sale) the Borrower agreed subject to the terms of the agreement for sale to erect buildings of the nature stated therein on the piece of land being plot————in————and therein more particularly described within a period of————from the————day of————and the Trust/Society/Urban Development Department/ Lahore Development Authority agreed to sell the said plot to the Borrower on his having constructed the buildings in accordance with the provisions of the agreement for sale. AND WHEREAS the Borrower has applied to the Lender for an advance of Rs.————to enable him to construct and finish the said buildings. AND WHEREAS under the provisions of the Punjab Financial Rules (hereinafter referred to as the Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) which shall be deemed to form part of these presents the Lender has agreed to advance the Borrowers the said sum of Rs.————subject and payable as follows: —

And installment of Rs.————on or before the execution of these presents and the balance (if the Agreement for sale has been duly observed and performed by the Borrower and continues in force) in installments as provided for in Ur said Rules NOW THESE PRESENTS WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Borrower hereby covenants with the Lender;—

- i. to repay the Lender the said sum of Rs.———— and any further sums he may have received from the Lender under the hereinbefore recited agreement in that behalf with interest thereon calculated according to the said Rules by the————day of———— as provided in the said Rules and if the loan shall not be repaid on that date to pay interest in accordance with the said Rules.
- ii. To observe and perform the terms and conditions of the Agreement for sale.
- iii. To purchase the land in accordance with the Agreement for sale as soon as he is entitled to same and to execute a mortgage of his interest thereunder in favour of the Lender in the form prescribed by the said Rules to secure any principal and interest still owing under these presents.

- iv. Not to rent out the said building constructed on the land without the previous sanction of Government. IN WITNESS whereof the Borrower, hath hereunto get his hand the day and year first above written.

SIGNED BY the said (Borrower)

in the presence of _____.

1st Witness _____.

Address _____.

Occupation _____.

2nd Witness _____.

Address _____.

Occupation _____.

(The deed should be registered)

Note. —There must be two witnesses to an agreement.

FORM No. 18-A.

[Referred to in note 1 below P.F.B. 10.16 (vii)]

Form of Agreement to be executed at the time of drawing w advance for acquiring land on lease on which to construct a house

An agreement made _____ day of _____ one thousand nine hundred and _____ between _____ of _____ thereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter called the Governor) of the other part, WHEREAS the Borrower has applied to the Lahore Development authority for leasing a plot of land for building a residential house or is a member of the Co-operative House Building Society, No. 1 of Lahore (hereinafter called the Authority Society) and/has applied to the Society for obtaining on lease for him a piece of land for the purpose of erecting a house thereon and whereas the Authority/Society is actively planning and taking action to do so and has called upon the Borrower to deposit the first installment towards the payment for the said piece of land and cost of construction, etc.

AND WHEREAS the Borrower has under the provisions of the Punjab Financial Rules (hereinafter referred to as the Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rupees _____ to enable him to obtain on leave the said piece of land and the Governor has agreed to lend the said sum of Rupees _____ to the Borrower on the terms, conditions and in the manner hereinafter contained.

NOW IT IS HEREBY AGREED between the parties that in consideration of the sum of Rupees _____ paid by the Governor to the Borrower (in full the receipt of which the Borrower hereby acknowledges)¹ by installments as entered and receipted from time to time in the schedule hereto the Borrower shall: —

1. repay the Governor the amount due together with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the Governor to make deductions accordingly;
2. expend the (full amount)² (installment of the loan) towards payment for obtaining the lease of the said piece of land and erection of building thereon at the earliest possible opportunity for such expenditure and if the actual amount paid is less than the loan, to repay the difference to the Governor forthwith;
3. not to rent out the house constructed on the land without the previous sanction of the Government, and
4. execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor as security for the amount lent to the Borrower as aforesaid, together with interest in the form provided by the said Rules AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has obtained the lease of the said piece of land commence and erect thereon a

¹ Cross out the alternative which is deemed to be in applicable.

² Cross out the alternative which is deemed to be in applicable.

suitable residence for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been obtained on lease or not mortgaged as aforesaid at the earliest opportunity after obtaining the land on lease or if the Borrower within that period becomes insolvent or quits the service of the Government or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the BORROWER¹ has hereto set his hand the day and year first before written. SIGNED by the said Borrower in the presence of _____
_____.

SCHEDULE

Serial No.	Date	Amount of installment in words and figures	Signature of the Borrower

¹ There must be two witnesses to an agreement.

P. F. R. FORM 19

[Referred to in note below P.F.R. 10-16 (ix) and note 3 below P.F.R. 10.17]

Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house ready made.

AN AGREEMENT MADE _____ day of— One thousand nine hundred and _____
BETWEEN _____ of _____.

(hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter called the GOVERNOR) of the other part WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land situate in _____ in the registration district of _____ sub-district thana _____ containing _____ more or less and bounded on the north by ----- --on the south by on the east by _____ and on the west by _____ for the sum of Rupees _____ AND WHEREAS the Borrower has under the provisions of the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rupees _____ to enable him to purchase the said piece of land and the Governor has agreed to lend the said sum of Rupees _____ to the Borrower on the terms and conditions hereinafter contained NOW IT IS HERE BY AGREED between the parties hereto that in consideration of the sum of Rupees _____ paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to repay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land and if the actual price paid is less than the loan to repay the difference/ to the Governor forthwith (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules (4) and not to rent out the house without the previous sanctions of Government. AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately/he has purchased the said piece of land commence and erect thereon a suitable residence for his own use or for the use of his family AND IT IS H ERE BY LASTLY AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

SIGNED by the said in the presence of

P.F.R. FORM 20***[Referred to in note below P.F.R. 10-16 (w)]*****Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house**

THIS INDENTURE made the _____ day of _____ One thousand nine hundred and _____ BETWEEN—a Civil servant of _____ — (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part _____ WHEREAS by an Agreement dated the _____ day of _____ 19 — and made between the mortgagor of the one part and the mortgagee of the other part, the mortgage advanced and lent to the mortgagor the sum of Rupees _____ for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the _____ day of _____ 19 duly purchased the said piece of land and is now absolutely Seized and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of _____ for the purpose of enabling him to defray the expenses of erecting of the said piece of land a suitable residence for his own use or for the use of his family AND WHEREAS under the provisions contained in the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto- for the time being in force and shall be deemed to form part Of these presents) the mortgagee has agreed to advance to the mortgagor, (he said further sum of Rupees _____ (payable as follows that is say the sum of Rupees _____ Of or before the execution of these presents) and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by _____ equal installments payable quarterly the first of such installments to be payable on the _____ day of _____

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of Rupees _____ and Rupees _____ making a total of Rupees _____ so advanced as aforesaid and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees _____ and such further sums as shall hereafter be paid by him to the mortgagee pursuant to the hereinbefore recited agreement in that behalf), and interest thereon calculated according to the said Rules on the _____ day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby transfer, assign and assure unto the mortgagee ALL THAT piece of land situate in the registration District of _____ Sub-district _____ thana _____ containing _____ more or less and bounded on the north by _____ on the south by _____ on the east by _____

and on the west by _____
 _____ together with the dwelling-house and the out-offices, stables, cook rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together with all rights, easements and appurtenances to be same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees _____ (and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said Rules shall have been repaid by the deduction of monthly installments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgage will upon the request and at the cost of the mortgagor recovery, re-transfer or re-assure the said premises unto and to use of the mortgagor AND the mortgagor hereby covenants with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from encumbrances AND FURTHER that the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts, deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchase or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place there out to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

SIGNED BY the said (mortgagor)

in the presence of

1st witness

Address

Occupation

2nd Witness

Address

Occupation

P. F. R FORM 21**[Referred to in note 4 below P.F.R. 10-21 (7)]****Agreement to be executed when drawing and advance for the purchase of Motor Car/Cycle**

AN AGREEMENT made _____ day of _____ One thousand nine hundred and _____ BETWEEN _____ (hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter called the Governor) of the other part WHEREAS the Borrower has under the provisions of the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) _____ applied to the Governor for loan of Rs. _____ for the purchase of motor car/cycle and the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs. _____ paid _____ by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to pay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the Governor to make such deductions (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a motor car/ cycle or if the actual price paid is less than the loan to re-pay the difference to the Governor forthwith and (3) to execute a document hypothecating the said motor car/cycle to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the motor Car/cycle has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

SIGNED by the said in the presence of

P.F.R. FORM 22***[Referred to in note 4 below P.F.R. 10.21 (7)]*****Mortgage Bond for Motor Car/Cycle Advance**

THIS INDENTURE made thisday of.....One thousand nine hundred andBETWEEN (hereinafter called "the Borrower") of the one part and the GOVERNOR OF THE PUNJAB (hereinafter called "the Governor") of the other part.

WHEREAS the Borrower has applied/applied for and has been granted an advance of Rupees..... to purchase a Motor Car/Cycle on the terms contained in the Punjab Financial Rules (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto or the time being in force AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said Motor Car/Cycle to the Governor as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Motor Car/Cycle particulars whereof are set out in the Schedule hereunder written NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration afore said the Borrower doth hereby convenient to pay to the Governor the sum of Rs.—aforesaid or the balance thereof remaining unpaid at the date of these present by equal payments of Rs.,.....each on the first day of every month and will pay interaction the sum for the time being returning due and owing calculated according to the said Rule and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor the Motor Car/Cycle, the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules. And the Borrower doth hereby agree and declare that he laid paid in full the purchase price of the said Motor Car/ Cycle and that the same in his absolute property and that he has not pledged and so long as any money remain payable to the Governor in respect of the said advance will not sell pledge or part with the property in or possession of the said Motor Car/Cycle PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said installments of principal or interest shall paid or recovered in manner aforesaid within ten days after this same are due or if the Borrower shall die or at any" time cease to be in the service of the Governor or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor Car/Cycle or be co insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Government may on the happening of any of the events herein before mentioned seize and take possession of the said Motor Car/Cycle and either remain in possession thereof without removing the same or else may remove and sell the said Motor Car/Cycle either by public auction or private contract and may out of the sale money's retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs charges, expenses and payments properly incurred or made in maintaining, defending or realizing his rights here under and shall pay over the surplus, if any to the Borrower his executors,

administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor Car/Cycle shall not prejudice the right of the Governor, to sue the Borrower or his personal representatives for the said balance remaining due and interests or in the case of the Motor Car/Cycle being sold the amount by which the net sale-proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor, he, the Borrower will insure and keep insured the said Motor Car/ Cycle against loss or damage by fire, theft, or accident with an 7 Insurance Company to be approved by the Accountant-General, Punjab, and will produce evidence to the satisfaction of the Accountant-General, Punjab, that the Motor Insurance Company with whom the said Motor Car/Cycle is insured have received notice that the Governor is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor Car/Cycle to be destroyed or, injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Car/Cycle the Borrower will forth with have the same repaired and made good.

IN WITNESS where of the said..... (Borrower) hath hereunto set his hand the day and the year first above written.

THE SCHEDULE

Description of Motor Car/Cycle.

Maker's Name

Description.

No. of Cylinders.

Engine No.

Chassis No.

Cost price

Signed by the Borrower

in the presence.....

P.F.R RORM 23

[Referred to in note below P.R.R. 10.21 (7).]

Letter intimating to the Insurance Company tike Governor's interest in insurance policies of Motor Can, etc

From

To

(Through the Accountant-General, Punjab)

DEAR SIR,

I bag to inform you that the Governor of the Punjab is interested in the Motor Car/Cycle Insurance Policy No.....secured your Company and to request that you will kindly make a note of the fact in the records of the company.

Yours faithfully,

Place

Date

Forwarded. The receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium u not paid periodically for renewal.

Accountant-General

Place

Date

P.F.R. FORM 24

[Referred to in P.F.R 11.41]

INDENT FOR BANK DRAFTS, GOVERNMENT DRAFTS AND OTHER CONNECTED FORMS REQUIRED FOR USE OF THE TREASURY AT _____

Description of forms	Used in the past twelve month	Spoilt and returned after defacement in the past twelve months or otherwise disposed of (For Drafts only)	Balance in store	Last number in store	Indented for

P. F. R. FORMS No. 26**Indent for Stories****[Referred to in P.F.R.15.5]**

Book No. _____ Indent No. _____ Dated _____.

To _____.

Name of Work _____.

Name of contractor (if recoverable) _____.

No. of agreement of Work Order _____.

Description	Unit	Quantity	REMARKS

The material should be delivered/dispatched to

Dated _____.

Indenting Officer

The indent has been complied within full/part¹ on _____.

Vide alterations which I have attested.

Dated _____

Supplying Officer.

Received the materials specified-above in good condition and ⁽²⁾ entered in Measurement Book No. _____ Page _____.

Dated _____

Receiving person.

NOTE.—The indent portion should write at one time in all the 3 forms with the help of carbon paper and indelible 'pencil'. In cases where supply is not made according to indent, the supplying officer should make necessary amendments under his initials in the duplicate and the triplicate. The original should be amended when these are returned to the indenter.

¹ To be deleted when supply is made in full.

² To be completed when supply is received from another Division.

P. F. R. FORMS No. 27**[Referred to in Rule 17 17-A P.F.R.]****LIABILITY REGISTER FOR THE YEAR 200_____.**

Reference to correspondence or other order.	Particulars	Head of A/C	Anticipated amount	Budget allotment and sanction
1	2	3	4	5

REFERENCE TO ADJUSTMENT

Probable date of adjustment	Action taken for adjustment	Amount Adjusted in the current year	Month in which adjusted	Amount adjusted
6	7	8	9	10

Dated initials of Drawing and Disbursing Officers	Balance carried forward to the next year's register for adjustment in the next year	Item No. in the next year register	Dated initials of Drawing and Disbursing Officers	REMARKS
11	12	13	14	15